

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

EXAMINATION REPORT
OF
COUNTY COUNCIL
GREENE COUNTY, INDIANA
January 1, 2011 to December 31, 2011



FILED
10/24/2012

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the County Council	John Wilkes W. Edward Cullison	01-01-11 to 12-31-11 01-01-12 to 12-31-11
President of the Board of County Commissioners	Steve Lindsey	01-01-11 to 12-31-12



STATE OF INDIANA
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TO: THE OFFICIALS OF GREENE COUNTY

We have examined the records of the County Council for the period from January 1, 2011 to December 31, 2011, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Examination Results and Comments. The financial transactions of this office are reflected in the Annual Report of Greene County for the year 2011.

STATE BOARD OF ACCOUNTS

September 12, 2012

COUNTY COUNCIL
GREENE COUNTY
EXAMINATION RESULTS AND COMMENTS

COMPENSATION AND BENEFITS

Community Correction employees received payments for 2011 which were not included on the salary ordinance or resolution. Portions of the salaries which were received by Probation Department employees were not included on the salary ordinance. The rates of pay for part-time employees in the Ambulance Department were approved by the Common Council in February of 2010 but no ordinance was ever passed.

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution or salary schedule adopted by the governing body unless otherwise authorized by statute. Compensation should be made in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 14)

PERSONNEL POLICY

The County has a policy concerning employee benefits. In reference to sick leave the policy states "Employees having (240) or more hours on December 31, 2010 shall retain such accrued hours and carry over to calendar year 2011. Such employees shall use all hours above 240 hours before earning any additional hours. Once the accrued hours are below 240 hours such employees shall begin earning 4 hours per month, and shall not carry over more than 240 hours to the next calendar year." It was noted that employees with over 240 hours accrued were still earning additional sick time during 2011. Also, the guidelines for accruing and using compensatory time were not being followed. The County Commissioners and the elected officials/department heads did not enforce the policy as adopted.

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 14)

COUNTY COUNCIL
GREENE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 12, 2012, with Steve Lindsey, President of the Board of County Commissioners; W. Edward Cullison, President of County Council; and Matthew Baker, County Auditor. The officials concurred with our audit findings.