

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

AUDIT REPORT

OF

COUNTY AUDITOR

DUBOIS COUNTY, INDIANA

January 1, 2012 to December 31, 2012



**FILED**  
05/10/2013



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Kathleen M. Hopf	01-01-11 to 12-31-14
President of the County Council	Gregory A. Kendall	01-01-12 to 12-31-13
President of the Board of County Commissioners	Lawrence M. Vollmer	01-01-12 to 12-31-13



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF DUBOIS COUNTY

We have audited the records of the County Auditor for the period from January 1, 2012 to December 31, 2012, 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 Audit Results and Comments. The financial transactions of this office are reflected in the Annual Report of Dubois County for the year 2012.

STATE BOARD OF ACCOUNTS

April 29, 2013

COUNTY AUDITOR  
DUBOIS COUNTY  
AUDIT RESULTS AND COMMENTS

***INTERNAL CONTROLS - DISBURSEMENTS***

Internal controls over the disbursing, recording, and accounting for the financial activities were insufficient:

Payroll processing should customize payroll software so that hours worked and hourly wages are correctly recorded; personnel records were not updated with classification payroll codes and the approved salary ordinance did not include salary and wages for departments funded by grants.

Claims tested did not all have itemized invoices attached.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for County Auditors Chapter 14)

***SUPPORTING DOCUMENTATION***

We noted several disbursements that did not include supporting documentation to support the expenditures. The noted expenditures were for a table cover, shoulder bag, absentee board hours, absentee travel board hours and mileage, hotel registration, and reimbursement for driveway application fee.

Due to the lack of supporting information, we could not verify the purpose of the disbursement.

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for County Auditors, Chapter 16)

COUNTY AUDITOR  
DUBOIS COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on April 29, 2013, with Lawrence M. Vollmer, President of the Board of County Commissioners; Gregory A. Kendall, President of the County Council; and Kathleen M. Hopf, Auditor. The officials concurred with our audit findings.