

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

AUDIT REPORT

OF

BOARD OF COUNTY COMMISSIONERS

MADISON COUNTY, INDIANA

January 1, 2012 to December 31, 2012



FILED
09/12/2013

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Kathy Stoops-Wright Jane Lyons	01-01-09 to 12-31-12 01-01-13 to 12-31-16
President of the Board of County Commissioners	John Richwine	01-01-12 to 12-31-13
President of the County Council	William Michael Phipps John Bostic	01-01-12 to 12-31-12 01-01-13 to 12-31-13



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF MADISON COUNTY

We have audited the records of the Board of County Commissioners 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of Madison County for the year 2012.

STATE BOARD OF ACCOUNTS

July 30, 2013

BOARD OF COUNTY COMMISSIONERS
MADISON COUNTY
AUDIT RESULT AND COMMENT

PAYROLL DISBURSEMENTS - GOVERNING BODY APPROVAL

None of the 2012 payroll claims had the Board of County Commissioner's approval. Most payments were approved in one of two forms, either by signing the claim or the Register of Claims. The payroll claims were not signed individually or listed on the Register of Claims.

Indiana Code 5-11-10-1.6 states in part:

"(b) As used in this section, 'claim' means a bill or an invoice submitted to a governmental entity for goods or services.

(c) The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless:

- (1) there is a fully itemized invoice or bill for the claim;
- (2) the invoice or bill is approved by the officer or person receiving the goods and services;
- (3) the invoice or bill is filed with the governmental entity's fiscal officer;
- (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and
- (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim."

BOARD OF COUNTY COMMISSIONERS
MADISON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 30, 2013, with Stephanie Owens, County Commissioner, and Jane Lyons, Auditor.