

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

COUNTY AUDITOR

PULASKI COUNTY, INDIANA

January 1, 2013 to December 31, 2013



FILED
11/13/2014

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Shelia K. Garling	01-01-13 to 12-31-16
President of the Board of County Commissioners	Tracey Shorter Larry Brady	01-01-13 to 12-31-13 01-01-14 to 12-31-14
President of the County Council	Jerry G. Sullivan	01-01-13 to 12-31-14



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF PULASKI COUNTY

We have audited the records of the County Auditor for the period from January 1, 2013 to December 31, 2013, 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 Pulaski County for the year 2013.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

September 29, 2014

COUNTY AUDITOR
PULASKI COUNTY
AUDIT RESULTS AND COMMENTS

OVERDRAWN CASH BALANCES

The financial statement presented in this report included the Payroll Clearing fund with an overdrawn cash balance of \$78,557 at December 31, 2013. The overdrawn amount was reimbursed in 2014. Other funds with overdrawn cash balances were due to grant funds operating on the reimbursement basis. Reimbursement grants required the County to expend funds and subsequently request reimbursement. Reimbursements for those grant funds were not received by December 31, 2013.

The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

PENALTIES, INTEREST, AND OTHER CHARGES

On December 20, 2013, the County paid penalties, interest, and other charges to the Internal Revenue Service in the amount of \$1,748 for the second quarter of 2013 due to payments not being remitted on a timely basis.

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the governmental unit.

Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit.

Any penalties, interest or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

COUNTY AUDITOR
PULASKI COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 29, 2014, with Larry Brady, President of the Board of County Commissioners; Roger Querry, Vice President of the County Council; and Shelia K. Garling, Auditor.