

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

SPECIAL COMPLIANCE REPORT

OF

CORONER'S OFFICE

MADISON COUNTY, INDIANA

January 1, 2021 to April 28, 2023



**FILED**

11/20/2023



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**STATE OF INDIANA**  
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TO: THE OFFICIALS OF MADISON COUNTY, INDIANA

This is a special compliance report for Madison County (County), for the period January 1, 2021 to April 28, 2023, and is in addition to any other report for the County as required under Indiana Code 5-11-1. All reports pertaining to the County may be found at [www.in.gov/sboa/](http://www.in.gov/sboa/).

We performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Results and Comments contained herein describe the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Official Response to the Results and Comments, incorporated within this report, was not verified for accuracy.

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

November 2, 2023

CORONER'S OFFICE  
MADISON COUNTY  
RESULTS AND COMMENTS

***ON-CALL HOURS RECORDED AS NORMAL WORK HOURS***

Employees of the Coroner's Office, both Exempt and Non-Exempt, record hours worked that are not designated between being on-duty and on-call, which often results in an excess of 40 hours for a work week. These employees are recording 24 hours worked on the days that they are assigned to be on-call without supporting documentation that would be able to provide evidence that duties are assigned or required to be performed. Time spent by an employee waiting to be engaged for a specific event should not be counted as normal compensable hours.

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 law. Compensation must be paid in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for examination 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 Counties of Indiana, Chapter 1)

Federal and state laws require Madison County to keep an accurate record of time worked in order to calculate employee pay and benefits. Time worked is all time actually spent on the job performing assigned duties. Timekeeping shall be maintained on Madison County approved time forms and/or electronic systems, which shall be a condition of receiving compensation. (Madison County Personnel Policies Handbook, Chapter 3)

Overtime worked shall be approved by the elected official/department manager before it is performed. (Madison County Personnel Policies Handbook, Chapter 3)

***NONCOMPLIANCE WITH ADOPTED RESOLUTIONS AND ORDINANCES***

The County has implemented policies and procedures related to the compensation of on-duty and on-call hours worked that are not being followed by the Coroner's Office. Employees of the Coroner's Office do not designate their time between on-call and on-duty within the web-based time and attendance system, which would allow for hours to be properly paid to employees based on time actually worked.

Work hours that are not properly designated between on-call and on-duty cannot accurately be calculated for pay by the County Auditor's Office. Supporting documentation must be available for examination to provide supporting information for the validity and accountability of monies disbursed. Payment without supporting documentation may be the personal obligation of the responsible official or employee.

Employees of the County are required to abide by the policies and procedures that are adopted by the Board of County Commissioners through resolutions and ordinances. The failure to follow these policies and procedures, or the violation of these resolutions and ordinances, may result in penalties established by the Board of County Commissioners, as well as repayment requests by the Indiana State Board of Accounts.

CORONER'S OFFICE  
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RESULTS AND COMMENTS  
(Continued)

Resolution #2022-BC-R-13 requiring use of the web-based time and attendance system, adopted by the Board of County Commissioners on August 16, 2022, needs to be followed by all County employees and County departments, to avoid penalties that are established in Ordinance #2022-BC-O-10, adopted by the Board of County Commissioners on November 1, 2022.

Resolution #2022-BC-R-15, adopted by the Board of County Commissioners on November 1, 2022, establishes an On-Call Policy with expectations of the requirements and pay for County positions that are required to maintain their availability to perform professional services, if necessary, but are not formally on duty. The Madison County On-Call Policy states: *"Employees shall not be paid for time spent on on-call status"* As a result, compensation paid to employees that are on-call could result in a repayment request by the Indiana State Board of Accounts.

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 law. Compensation must be paid in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for examination 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 Counties of Indiana, Chapter 1)

### **WORK HOURS NOT BEING RECORDED**

Employees of the Coroner's Office are required to perform duties off the clock that are related to prior on-duty assignments, such as attending autopsies for a death investigation that occurred during prior on-duty hours. Employees of the Coroner's Office should maintain accurate records of time worked, so that compensation is provided for actual time spent on the job and performing assigned duties.

Federal and state laws require Madison County to keep an accurate record of time worked in order to calculate employee pay and benefits. Time worked is all time actually spent on the job performing assigned duties. Timekeeping shall be maintained on Madison County approved time forms and/or electronic systems, which shall be a condition of receiving compensation. (Madison County Personnel Policies Handbook, Chapter 3)

### **USE OF COUNTY PROPERTY AND OUTSIDE EMPLOYMENT**

County officials noted that the prior Chief Deputy County Coroner had used a County owned vehicle to commute to outside employment, outside of the County.

Any outside employment or professional activities must be done on the County employee's own time, while off duty, and without the use of any property or resources of the County. The use of County owned vehicles should be used in response to specific events and not for regular commute and/or outside employment.

CORONER'S OFFICE  
MADISON COUNTY  
RESULTS AND COMMENTS  
(Continued)

Assets of the unit may not be used in a manner unrelated to the functions and purposes of the unit. Each unit must have policies in place governing the use and safekeeping of assets. This should include the use of logs, i.e. vehicle use, and de minimis use as appropriate. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

***CONFLICT OF INTEREST***

The former Chief Deputy County Coroner, Katherine Callahan, did not file the proper Conflict of Interest Disclosure forms regarding the ownership of Wright Family Practice, LLC, which provided medical services to various County departments during January 2021, for a total amount of \$3,915.

Conflict of interest disclosures must be completed on Gateway. The attorney for the unit or a private attorney must be consulted in regard to whether a conflict of interest disclosure statement must be filed and whether the format of the disclosure is sufficient. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

CORONER'S OFFICE  
MADISON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 17, 2023, with Rick Gardner, County Auditor; John Richwine, County Commissioner; Olivia Pratt, County Commissioner; Darlene Likens, County Commissioner; Mikeal Vaughn, County Council member; Ben Gale, County Council member; Robert Steele, County Council member; Diana Likens, County Council member; and Jodi Norrick, County Council member.