

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

AUDIT REPORT

OF

COUNTY AUDITOR

OWEN COUNTY, INDIANA

January 1, 2005 to December 31, 2005



FILED
12/29/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Angie Lawson	01-01-05 to 12-31-08
President of the County Council	Patty Edwards	01-01-05 to 12-31-06
President of the Board of County Commissioners	Wiley Truesdel	01-01-05 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF OWEN COUNTY

We have audited the records of the County Auditor for the period from January 1, 2005 to December 31, 2005 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 Owen County for the year 2005.

STATE BOARD OF ACCOUNTS

November 21, 2006

COUNTY AUDITOR
OWEN COUNTY
AUDIT RESULTS AND COMMENTS

PAYROLL DEDUCTIONS

We noted payments to some employees were made without payroll deductions for taxes. Longevity payments of \$200 to \$1,400 were paid to 46 employees in 2005. These payments, made from the Riverboat Fund, were not processed through the normal payroll system and there were no payroll deductions for taxes. Tax Form 1099 was issued if the amount paid was \$600 or more.

Political subdivisions are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings, and filing requirements concerning reports and other procedural matters of federal and state agencies, including opinions of the Attorney General of the State of Indiana, and court decisions. Governmental units should file accurate reports required by federal and state agencies. Non-compliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

FUND SOURCES AND USES

Funds were disbursed from the Surplus Tax Fund for tax refund payments due the State.

Sources and uses of funds should be limited to those authorized by the enabling statute, ordinance, resolution, or grant agreement. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

APPROPRIATIONS

The records presented for audit indicated the following expenditures in excess of budgeted appropriations:

<u>Fund</u>	<u>Year</u>	<u>Excess Amount Expended</u>
Children's Psychiatric Residency	2005	\$ 24,005
Cumulative Capital Development	2005	56,365
Jail Housing	2005	37,339
Recycling	2005	31,414

Indiana Code 6-1.1-18-4 states in part: ". . . the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

COUNTY AUDITOR
OWEN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on November 21, 2006, with Angie Lawson, Auditor; Wiley Truesdel, President of the Board of County Commissioners; and Patty Edwards, President of the County Council. The officials concurred with our audit findings.