

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

EXAMINATION REPORT

OF

COUNTY ASSESSOR

GREENE COUNTY, INDIANA

January 1, 2006 to December 31, 2006



**FILED**  
06/11/2007



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Assessor	Nancy Snellenberger	01-01-03 to 12-31-10
President of the County Council	W. Edward Cullison	01-01-06 to 12-31-07
President of the Board of County Commissioners	Bart A. Beard	01-01-06 to 12-31-07



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF GREENE COUNTY

We have examined the records of the County Assessor for the period from January 1, 2006 to December 31, 2006, 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 Examination Result and Comment. The financial transactions of this office are reflected in the Examination Report of Greene County for the year 2006.

STATE BOARD OF ACCOUNTS

May 3, 2007

COUNTY ASSESSOR  
GREENE COUNTY  
EXAMINATION RESULT AND COMMENT

ORDINANCES AND RESOLUTIONS

Employee's service record, General Form 99A, showed that Michelle Hudson, an Assessor's office employee, worked December 26, 2006 through December 29, 2006. During an interview with Nancy Snellenberger, Assessor, she stated that Michelle was on sick leave December 26<sup>th</sup> through December 29<sup>th</sup> and was not at work. On December 26<sup>th</sup>, Michelle had a sick leave balance of 4 hours and sick leave already taken was 44 hours. She did not accrue any unused sick leave forward from the 2005 year. County employees accrue 48 hours of sick leave per year. Michelle was paid for 24 hours of excess sick leave in 2006.

The Greene County Commissioners Personnel Policy Handbook states that "Sick leave for all full-time employees having worked 6 continuous months will accrue at the rate of 4 hours per month for a total of 48 hours per year. An employee may accrue unused sick leave from 1 year to the next up to a total of 240 hours."

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 5-1)

Michelle Hudson will have 24 hours of pay deducted on the pay period ending April 28, 2007, to correct the excess sick leave hours paid in 2006.

COUNTY ASSESSOR  
GREENE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on May 3, 2007, with W. Edward Cullison, President of the County Council; Bart A. Beard, President of the Board of County Commissioners; and David L. Bailey, Auditor. The officials concurred with our examination finding.

The contents of this report were discussed by phone on May 17, 2007, with Nancy Snellenberger, Assessor. The official concurred with our examination finding.