

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

AUDIT REPORT

OF

COUNTY AUDITOR

DUBOIS COUNTY, INDIANA

January 1, 2006 to December 31, 2006



**FILED**  
07/27/2007



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Martha A. Wehr	01-01-04 to 12-31-07
President of the County Council	Gregory A. Kendall	01-01-06 to 12-31-07
President of the Board of County Commissioners	John G. Burger	01-01-06 to 12-31-07



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

We have audited the records of the County Auditor 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 Audit Results and Comments. The financial transactions of this office are reflected in the Annual Report of Dubois County for the year 2006.

STATE BOARD OF ACCOUNTS

June 5, 2007

COUNTY AUDITOR  
DUBOIS COUNTY  
AUDIT RESULTS AND COMMENTS

PRESCRIBED FORMS

The following prescribed or approved forms were not always in use or were not used as intended:

Form 99 Payroll Schedule and Voucher  
Form 99A Employee Service Record

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for County Auditors, Chapter 14)

OVERPAYMENT OF COMMUNITY CORRECTIONS DIRECTOR'S COMPENSATION

Due to a calculation error made by the community corrections director, the director received more compensation than what was approved in the community corrections grant and budget. The overpayment of \$348.27 occurred during payroll periods ending February 28, 2006, and March 16, 2006. The overpayment will be repaid through equal adjustments to payroll over the pay periods remaining in the grant's budget year which ends on June 30, 2007.

Governmental units should collect any overpayments made. (Accounting and Uniform Compliance Guidelines Manual for County Auditors, Chapter 14)

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 statute. (Accounting and Uniform Compliance Guidelines Manual for County Auditors, Chapter 18)

LEAVE BENEFITS OF COMMUNITY CORRECTIONS DIRECTOR

The Director of the Community Corrections Department was hired in 2006 by the Community Corrections Advisory Board and granted leave benefits like an employee with more than 10 years of service. The personnel policy of the County states that no leave is earned until after the first year of employment. There was no evidence that the County Executive approved this exception to the County's policy. The Director was paid for 16 days of leave totaling \$2,541.60 during 2006.

Indiana Code 11-12-2-3.5 (b) states: "The community corrections advisory board may establish personnel policies, procedures, and salary classification schedules for its employees. Employees of a community corrections program are county employees. The policies, procedures, and schedules established under this subsection may not be inconsistent with those established for other county employees."

Responsible officials could be personally liable for future noncompliance.

In the May 7, 2007, County Commissioner's meeting; the Commissioners retroactively approved the three weeks of vacation leave for 2006 for the Director.

COUNTY AUDITOR  
DUBOIS COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 5, 2007, with Martha A. Wehr, Auditor; and Lawrence M. Vollmer, County Commissioner. The officials concurred with our audit findings.

The contents of this report were discussed on June 5, 2007, with John G. Burger, President of the Board of County Commissioners; Randall L. Fleck, County Commissioner; and Jerry Hunefeld, County Council member.