

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

AUDIT REPORT

OF

COUNTY COUNCIL

DELAWARE COUNTY, INDIANA

January 1, 2007 to December 31, 2007



**FILED**

09/30/2008



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the County Council	Bradley Bookout	01-01-07 to 12-31-08
President of the Board of County Commissioners	John Brooke	01-01-07 to 12-31-08



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF DELAWARE COUNTY, INDIANA

We have audited the records of the County Council for the period from January 1, 2007 to December 31, 2007, 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 Delaware County for the year 2007.

STATE BOARD OF ACCOUNTS

August 25, 2008

COUNTY COUNCIL  
DELAWARE COUNTY  
AUDIT RESULTS AND COMMENTS

DISBURSEMENTS FOR LEGAL SERVICES

As noted in prior Reports B27901 and B30465, the County's Attorney and Public Defenders were paid as employees of the County resulting in the withholding and contributing of social security and medicare taxes. The salaries were included in the County ordinance fixing the salary of each and every appointed employee in the County and the Courts. The salary paid to these employees is a set amount paid every two weeks. There were no time cards or Prescribed Form 99A "Employee's Service Record" submitted by any of these attorneys. If the County does not intend for the attorneys to be paid as employees, they should be paid on a contractual basis.

Indiana Code 5-11-9-4(b) states: "(b) The state board of accounts shall require that records be maintained showing which hours were worked each day by officers and employees: (1) covered by section 1 or 2 of this chapter; and (2) employed by more than one (1) public agency or in more than one (1) position by the same public agency described in section 1 or 2 of this chapter."

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines for County Auditors, Chapter 1)

NO DETAILED TIME CARDS FOR DUAL EMPLOYMENT

A Delaware County Deferral Clerk was also employed as a City of Muncie Police Officer. Detailed time cards were not maintained by either governmental unit.

Indiana Code 5-11-9-4(b) states: "(b) The state board of accounts shall require that records be maintained showing which hours were worked each day by officers and employees: (1) covered by section 1 or 2 of this chapter; and (2) employed by more than one (1) public agency or in more than one (1) position by the same public agency described in section 1 or 2 of this chapter."

COUNTY COUNCIL  
DELAWARE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 25, 2008, with Bradley Bookout, President of the County Council; and John Brooke, President of the Board of County Commissioners. The officials concurred with our findings.