

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

AUDIT REPORT
OF
BOARD OF COUNTY COMMISSIONERS
RUSH COUNTY, INDIANA
January 1, 2008 to December 31, 2008



FILED
11/30/2009

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Deborah C. Adams	01-01-05 to 12-31-12
President of the County Council	Norman L. Winkler	01-01-08 to 12-31-09
President of the Board of County Commissioners	Thomas H. Barnes	01-01-08 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF RUSH COUNTY

We have audited the records of the Board of County Commissioners for the period from January 1, 2008 to December 31, 2008, 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 Rush County for the year 2008.

STATE BOARD OF ACCOUNTS

October 14, 2009

BOARD OF COUNTY COMMISSIONERS
RUSH COUNTY
AUDIT RESULTS AND COMMENTS

CAPITAL ASSETS - INFRASTRUCTURE

The County has not maintained a record of infrastructure assets.

Every governmental unit should have a complete inventory of all capital assets owned which reflects their acquisition value. Such inventory should be recorded on the Capital Assets Ledger. A complete inventory should be taken at least every two years for good internal control and for verifying account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

COMPENSATORY TIME

Some employees of the County earn compensatory time for overtime worked. However, the Board of County Commissioners has not adopted a policy regarding the accrual, use or payout of compensatory time leave.

The County is currently working on a new employee manual will include a policy on compensatory and overtime accumulations.

Each governmental unit should adopt a written policy regarding the accrual and use of leave time and compensatory time and the payment of overtime. Negotiated labor contracts approved by the governing board would be considered as written policy. The policy should conform to the requirements of all state and federal regulatory agencies. (Accounting and Uniform Guidelines Manual for Counties, Chapter 5)

BOARD OF COUNTY COMMISSIONERS
RUSH COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 14, 2009, with Thomas H. Barnes, President of the Board of County Commissioners; and Deborah C. Adams, Auditor. The officials concurred with our audit findings.