

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

AUDIT REPORT

OF

COUNTY AUDITOR

TIPPECANOE COUNTY, INDIANA

January 1, 2009 to December 31, 2009



**FILED**

08/18/2010



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Jennifer Weston	01-01-07 to 12-31-10
President of the County Council	Kevin Underwood Andrew S. Gutwein	01-01-09 to 12-31-09 01-01-10 to 12-31-10
President of the Board of County Commissioners	John Knochel	01-01-09 to 12-31-10



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF TIPPECANOE COUNTY

We have audited the records of the County Auditor for the period from January 1, 2009 to December 31, 2009, 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of Tippecanoe County for the year 2009.

STATE BOARD OF ACCOUNTS

June 8, 2010

COUNTY AUDITOR  
TIPPECANOE COUNTY  
AUDIT RESULT AND COMMENT

COMPENSATION AND BENEFITS

Some law enforcement employees received salary overtime payments that were not in compliance with the County overtime policy. The County's overtime policy states that vacation, sick, and compensatory time off do not count as hours worked for the computation of overtime. Holiday hours are considered hours worked for the computation of overtime. For law enforcement employees, premium overtime (time and one-half) is to be paid when hours worked exceeds 171 hours in a twenty-eight day period. Two officers were tested as part of the routine testing of payroll transactions. Due to exceptions to the overtime payments, two additional officers were selected for testing. All four included premium overtime in excess of the policy.

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Counties in Indiana, Chapter 14)

COUNTY AUDITOR  
TIPPECANOE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 8, 2010, with Jennifer Weston, Auditor; John Knochel, President of the Board of County Commissioners; and Andrew S. Gutwein, President of the County Council.