

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

EXAMINATION REPORT
OF
COUNTY AUDITOR
WASHINGTON COUNTY, INDIANA
January 1, 2011 to December 31, 2011



FILED
12/21/2012

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Sarah Bachman	01-01-11 to 12-31-14
President of the County Council	Mark Manship Benjamin Bowling	01-01-11 to 12-31-11 01-01-12 to 12-31-12
President of the Board of County Commissioners	John D. Fultz David Brown	01-01-11 to 12-31-11 01-01-12 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF WASHINGTON COUNTY

We have examined the records of the County Auditor for the period from January 1, 2011 to December 31, 2011, 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 Results and Comments. The financial transactions of this office are reflected in the Examination Report of Washington County for the year 2011.

STATE BOARD OF ACCOUNTS

October 31, 2012

COUNTY AUDITOR
WASHINGTON COUNTY
EXAMINATION RESULTS AND COMMENTS

PERSONAL USE OF COUNTY OWNED VEHICLES

County owned vehicles were furnished to some employees to be used for County business and to drive to and from work. The vehicles used were not considered "qualified non-personal use vehicles" as defined by the Internal Revenue Service. The use of the vehicles to commute to and from work is considered personal use and is a taxable fringe benefit. No records were maintained by any of the employees of the personal mileage driven and the taxable fringe benefit was not reported on their W-2's.

Whenever an item or other asset owned by the political subdivision is entrusted to an officer or employee, to be used at times outside the normal work time for business purposes, such as a cellular phone, or vehicle, a log should be maintained which clearly shows the business use. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

Each governmental unit is responsible for compliance with all rules, regulations, guidelines, and directives of the Internal Revenue Service and the Indiana Department of Revenue. All questions concerning taxes should be directed to these agencies. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

OVERDRAWN FUND BALANCES

The following funds were overdrawn as of December 31, 2011:

<u>Fund</u>	<u>2011</u>
Park Nonreverting Fund	\$ 140,223
Parks And Recreation	55,725
Rodman Cemetery Donation	484
Adult Protective Services (APSU)	11,809
County Correctional Fund	33,203
Tax Sale Redemption	451

The balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for County Auditors, Chapter 14)

COUNTY AUDITOR
WASHINGTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 31, 2012, with Sarah Bachman, Auditor; David Brown, President of the Board of County Commissioners; Benjamin Bowling, President of the County Council. The officials concurred with our examination findings.