

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

SPECIAL COMPLIANCE REPORT

OF

COUNTY CORONER

BOONE COUNTY, INDIANA

January 1, 2013 to December 31, 2019



**FILED**  
03/03/2021



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**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

TO: THE OFFICIALS OF BOONE COUNTY, INDIANA

This is a special compliance report for Boone County (County), for the period January 1, 2013 to December 31, 2019, and is in addition to any other reports for the County as required under Indiana Code 5-11-1. All reports pertaining to the County may be found at [www.in.gov/sboa/](http://www.in.gov/sboa/).

We performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts and were limited to records associated with payroll disbursements related to the County Coroner. The Results and Comments contained herein describe the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Official Response to the Results and Comments, incorporated within this report, was not verified for accuracy.

*Paul D. Joyce*  
Paul D. Joyce, CPA  
State Examiner

December 7, 2020

COUNTY CORONER  
BOONE COUNTY  
RESULTS AND COMMENTS

**BACKGROUND**

County Coroners are elected to serve four-year terms with compensation established by the County Council in accordance with Indiana Code 36-2-5-3.

Each office holder, including the County Coroner, is responsible for hiring all staff for his or her office without any approval required by either the County Council or the Board of County Commissioners.

In accordance with Indiana Code 36-2-5-3 (a), the salary ordinance approved by the County Council included compensation for each position in the County Coroner's office including the County Coroner, deputies, and clerical positions, all of which were designated as part-time positions. The County Coroner and clerical compensation were established as salaries, while the deputy compensation was based upon "runs."

The Indiana State Board of Accounts received allegations that the County Coroner, in addition to his County Coroner salary, was also receiving the compensation delegated in the salary ordinance for the clerical employee position.

**OVERPAYMENT OF COMPENSATION AND BENEFITS**

County Coroner Shon Hough (Hough) received compensation and benefits for the part-time clerical employee position while simultaneously serving in the elected part-time County Coroner position. Specifically, from January 1, 2013 to December 31, 2019, Hough was paid a total of \$7,654.99 for the clerical position, in addition to \$126,220.70 for the County Coroner position. Hough's time records were not maintained to support days and hours worked or duties performed for either position.

Job descriptions were not established by the County to define the duties and responsibilities for any of the County Coroner positions.

A long-time County Council member indicated she was not surprised by the dual pay because prior coroners had also received the clerical compensation.

The County Attorney stated that the County Commissioners did not take notice of the dual pays. Furthermore, he stated the County Coroner had not consulted with him regarding the continued practice. He stated that if either he or the County Commissioners had noticed, they would have stopped the practice.

We requested that Hough provide a description of the job duties performed as County Coroner and the job duties performed for the clerical position. Hough provided the following descriptions:

- "Coroner - field death case investigation, part of the county emergency management team, calls for transportation for the coroner's office, investigate family concerns if death, meetings with families, budget, meeting with staff, sign death certificates, payroll, oversee office.
- Clerical - general office work, replying to requests for information, making copies for other agencies, filing, paying contractors for services, ordering office supplies, ordering autopsy supplies/PPE."

COUNTY CORONER  
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RESULTS AND COMMENTS  
(Continued)

Indiana Code 5-11-9-4(b) states in part:

"The state board of accounts shall require that records be maintained showing which hours were worked each day by officers and employees . . .

- (2) . . . in more than one (1) position by the same public agency described in section 1 or 2 of this chapter."

Indiana Code 5-7-2-2 states:

"No county or township officer in this state shall, under color of the officer's office, charge, tax up, or receive, or permit to be taxed up or received, in relation to any service in or about the officer's office, any fee or sum of money except such fee or sum of money as is plainly specified in [IC 33-37](#) and [IC 36-2](#) without resort to implication."

Indiana Code 5-7-2-4 states: "It shall be unlawful to charge, tax up or receive, or permit to be charged, taxed up or received, under claim or color of office or official right, any fee or sum of money for or on account of services that were not actually executed and rendered."

Indiana Code 36-2-6-8 states:

"Except as permitted by [IC 36-2-5-3.7](#), the county executive or a court may not make an allowance to a county officer for:

- (1) services rendered in a criminal action.
- (2) services rendered in a civil action; or
- (3) extra services rendered in the county officer's capacity as a county officer. . . ."

### **INTERNAL CONTROLS**

We noted deficiencies in the internal control system concerning the handling of payroll and compensation paid. These deficiencies include, but are not limited to:

- The County had not established formal job descriptions.
- The County Coroner clerical compensation was paid based solely upon a payroll voucher certified by the County Coroner without a timesheet or timecard documenting hours worked and duties performed.
- There was not any oversight regarding employment of clerks and assistants to ensure compliance with state statutes.
- There was not an adequate review of payroll vouchers by those charged with oversight and approval to ensure compliance.

COUNTY CORONER  
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RESULTS AND COMMENTS  
(Continued)

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

COUNTY CORONER  
BOONE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on January 19, 2021, with Shon Hough, former County Coroner; Debbie Crum, Acting County Auditor; and Justin Sparks, County Coroner.

The contents of this report were discussed on January 25, 2021, with Tom Santelli, President of the Board of County Commissioners; Jeff Wolfe, County Commissioner; and Robert Clutter, County Attorney.