

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

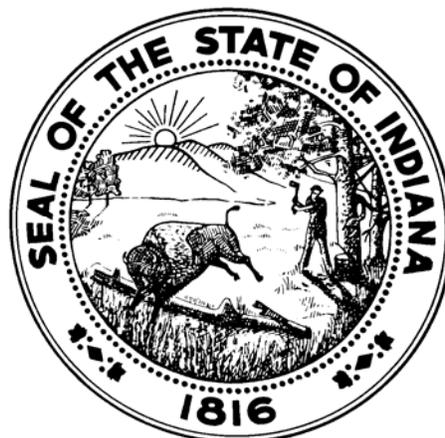
AUDIT REPORT

OF

COUNTY DEPARTMENT OF AVIATION

PUTNAM COUNTY, INDIANA

January 1, 2005 to December 31, 2005



FILED

08/10/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the Board of Aviation Commissioners	John Sturgeon	01-01-05 to 12-31-06
President of the County Council	Mitchell Proctor	01-01-05 to 12-31-06
President of the Board of County Commissioners	Gene R. Beck Dennis O'Hair	01-01-05 to 12-31-05 01-01-06 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2765

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

TO: THE OFFICIALS OF PUTNAM COUNTY

We have audited the records of the County Department of Aviation for the period from January 1, 2005 to December 31, 2005, 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 Putnam County for the year 2005.

STATE BOARD OF ACCOUNTS

June 1, 2006

COUNTY DEPARTMENT OF AVIATION
PUTNAM COUNTY
AUDIT RESULTS AND COMMENTS

PRESCRIBED FORMS

Prenumbered receipts were not used by the Aviation Department in 2005.

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

RECEIPT ISSUANCE

Receipts were not issued or recorded for 18% of the total dollar amount of receipts in 2005.

Receipts shall be issued and recorded at the time of the transaction; for example, when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY DEPARTMENT OF AVIATION
PUTNAM COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 5, 2006, with John Sturgeon, President of the Board of Aviation Commissioners.