

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

AUDIT REPORT

OF

COUNTY PLANNING COMMISSION

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>
Planning Commission Director	Kim R. Hyten	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**  
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TO: THE OFFICIALS OF PUTNAM COUNTY

We have audited the records of the County Planning Commission 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 PLANNING COMMISSION  
PUTNAM COUNTY  
AUDIT RESULTS AND COMMENTS

TIMELY DEPOSITS

As stated in the prior Audit Report B26049, receipts were only being deposited two to three times a week.

Indiana Code 5-13-6-1(c) states in part: "All local officers . . . who collect public funds of their respective political subdivisions shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the . . . local boards of finance. . . ."

CONDITION OF RECORDS

The following deficiencies relating to the recordkeeping, which were cited in the prior audit report, were again present during our period of audit:

- (1) The Ledger of Receipts, Disbursements and Balances was not used in the manner prescribed. Only receipts were listed in the ledger. Disbursements were not included, leading to a balance that was not a true balance, merely a total of collections. Nonsufficient funds checks and resulting bank service charges were not posted.

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

- (2) Due to improper use of the ledger, as detailed above, ledger balances were not reconciled to depository balances during the audit period.

Indiana Code 5-13-6-1(e) states in part: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

COUNTY PLANNING COMMISSION  
PUTNAM COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 1, 2006, with Kim R. Hyten, Planning Commission Director. The official concurred with our audit findings.