

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

AUDIT REPORT

OF

COUNTY BOARD OF AVIATION

LAWRENCE COUNTY, INDIANA

January 1, 2005 to December 31, 2005



FILED
09/08/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the County Board of Aviation	Rickey R. Rogers	01-01-05 to 12-31-06
President of the County Council	James Edwards Joe Ross	01-01-05 to 12-31-05 01-01-06 to 12-31-06
President of the Board of County Commissioners	Janie Craig Chenault	01-01-05 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 LAWRENCE COUNTY

We have audited the records of the County Board 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 Lawrence County for the year 2005.

STATE BOARD OF ACCOUNTS

June 26, 2006

COUNTY BOARD OF AVIATION
LAWRENCE COUNTY
AUDIT RESULTS AND COMMENTS

CONTRACTS

Payments totaling \$15,825 were made to Indiana Aircraft Service for airport management in 2005 without a contract.

Payments made or received for contractual services should be supported by a written contract. Each governmental unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

RECEIPT ISSUANCE

In some instances receipts were not issued or recorded. The unit failed to issue receipts for funds received totaling \$31,420.01. The funds could be traced to the Report of Collections and the County Auditor's Ledger.

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, Chapter 1)

BOARD MINUTES

No board minutes were provided for October 2005, November 2005, December 2005, January 2006, and February 2006.

Indiana Code 5-14-1.5-4(b) states in part:

"As the meeting progresses, the following memoranda shall be kept:

- (1) The date, time, and place of the meeting.
- (2) The members of the governing body recorded as either present or absent.
- (3) The general substance of all matters proposed, discussed, or decided.
- (4) A record of all votes taken, by individual members if there is a roll call."

COUNTY BOARD OF AVIATION
LAWRENCE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 6, 2006, with Rickey R. Rogers, President of the County Board of Aviation. The official concurred with our audit findings.