

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

AUDIT REPORT

OF

COUNTY BUILDING COMMISSION

DELAWARE COUNTY, INDIANA

January 1, 2005 to December 31, 2005



**FILED**  
09/14/2006



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials .....	2
Transmittal Letter .....	3
Audit Results and Comments:	
Deposits .....	4
Condition of Records .....	4
Accounting Records.....	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Building Commissioner	Jerry Reed	01-01-05 to 12-31-06
President of the County Council	Joseph M. Russell	01-01-05 to 12-31-06
President of the Board of County Commissioners	Larry Crouch Thomas Bennington	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](http://www.in.gov/sboa)

TO: THE OFFICIALS OF DELAWARE COUNTY, INDIANA

We have audited the records of the County Building 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 Delaware County for the year 2005.

STATE BOARD OF ACCOUNTS

August 10, 2006

COUNTY BUILDING COMMISSION  
DELAWARE COUNTY  
AUDIT RESULTS AND COMMENTS

DEPOSITS

Twenty-four percent of all receipts were deposited later than the next business day.

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 B25844, were again present during our period of audit:

1. Receipts were not always posted to the cash book.
2. The month to date totals were not always correct.
3. The year to date Report of Collections totals were not correct.

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, Chapter 1)

ACCOUNTING RECORDS

Departmental receipts totaled \$14.95 more than the amount receipted to the Auditor's Ledger.

At all times, the manual and computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

COUNTY BUILDING COMMISSION  
DELAWARE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on April 11, 2006, with Jerry Reed, Building Commissioner; and Laura Murphy, Secretary.