

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

AUDIT REPORT

OF

COUNTY HIGHWAY DEPARTMENT

ST. JOSEPH COUNTY, INDIANA

January 1, 2005 to December 31, 2005



FILED
09/29/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Highway Commissioner	Robert Kruszynski, Jr.	01-01-05 to 12-31-06
President of the County Council	Rafael Morton	01-01-05 to 12-31-06
President of the Board of County Commissioners	Cynthia A. Bodle	01-01-05 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF ST. JOSEPH COUNTY

We have audited the records of the County Highway Department 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of St. Joseph County for the year 2005.

STATE BOARD OF ACCOUNTS

July 27, 2006

COUNTY HIGHWAY DEPARTMENT
ST. JOSEPH COUNTY
AUDIT RESULT AND COMMENT

OPERATIONAL REPORT

The Annual Operational Report was not completed and filed with the State Board of Accounts, the County Commissioners and the Indiana Department of Transportation by June 1. As of July 25, 2006, the Operational Report was not completed.

Indiana Code 8-17-4.1-5 states in part: "The annual operational report must be completed and a copy filed with the State Board of Accounts, the governing body and the department by June 1 following the operational report year."

COUNTY HIGHWAY DEPARTMENT
ST. JOSEPH COUNTY
EXIT CONFERENCE

The audit comments included in this report were discussed on August 17, 2006, with Anita Givens, County Highway Administrative Assistant; and with Jessica Clark, County Highway Engineer. The contents of this report were also discussed on August 17, 2006, with Cynthia A. Bodle, President of the Board of County Commissioners.