

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

AUDIT REPORT

OF

BUILDING DEPARTMENT

MONROE COUNTY, INDIANA

January 1, 2005 to December 31, 2005



FILED

10/31/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Sandra M. Newmann	01-01-05 to 12-31-08
Building Commissioner	Jim Gerstbauer	02-24-95 to 12-31-06
President of the County Council	Mark Stoops Sophia Travis	01-01-05 to 12-31-05 01-01-06 to 12-31-06
President of the Board of County Commissioners	Joyce B. Poling	01-01-05 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF MONROE COUNTY

We have audited the records of the Building 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Monroe County for the year 2005.

STATE BOARD OF ACCOUNTS

August 2, 2006

BUILDING DEPARTMENT
MONROE COUNTY
AUDIT RESULTS AND COMMENTS

REPORTS OF COLLECTION FILED DELINQUENT

As stated in prior Audit Report B27217, reports of collection filed with the County Auditor were received delinquent in 4 out of 12 months during 2005. The required reports were provided to the County Auditor up to 2 months after the collections were received by the Building Department. The building department has improved the late transfers from 8 months in 2004 to 4 months 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 County Auditor's, Chapter 14)

DEPOSITS

As stated in the prior Audit Report B27217, numerous receipts were deposited later than the next business day. A review was made of April, August, and December deposits in 2005; and daily deposits were made more frequently in December.

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. . . ."

BUILDING DEPARTMENT
MONROE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 13, 2006, with Iris Kiesling, County Commissioner; Sandra M. Newmann, County Auditor; Sue West, County Council; Jim Gerstbauer, Building Commissioner; William Steger, County Attorney; Margie Rice, County Attorney; Herb Kilmer, County Commissioner; Jane Marie Lind, Executive Director of the County Commissioners; Barbara M. Clark, County Treasurer; Joyce B. Poling, President of the Board of County Commissioners; Marty Hawk, County Council and Sophia Travis, President of the County Council.