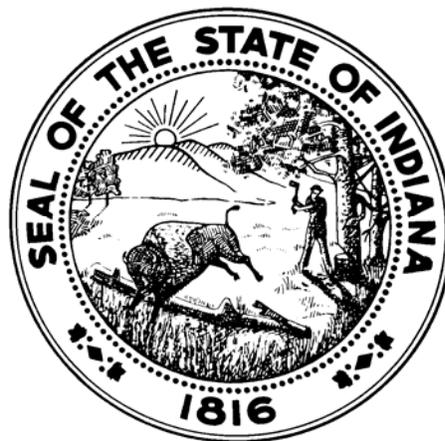


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

EXAMINATION REPORT
OF
COUNTY HIGHWAY DEPARTMENT
OWEN COUNTY, INDIANA
January 1, 2006 to December 31, 2006



FILED
06/12/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Highway Superintendent	Larry Abrams	01-01-06 to 12-31-07
President of the County Council	Mike Wood	01-01-06 to 12-31-07
President of the Board of County Commissioners	Wiley Truesdel	01-01-06 to 12-31-07



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
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TO: THE OFFICIALS OF OWEN COUNTY

We have examined the records of the County Highway Department for the period from January 1, 2006 to December 31, 2006, 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 Examination Results and Comments. The financial transactions of this office are reflected in the Examination Report of Owen County for the year 2006.

STATE BOARD OF ACCOUNTS

May 3, 2007

COUNTY HIGHWAY DEPARTMENT
OWEN COUNTY
EXAMINATION RESULTS AND COMMENTS

PRESCRIBED FORMS

The following prescribed or approved forms were not always in use:

General Form 358 Ledger of Receipts, Disbursements and Balances
General Form 359 Ledger of Appropriations, Encumbrances, Disbursements
and Balances
General Form 352 General Receipt
County Highway Form 2 County Highway Payroll Schedule

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)

RECEIPT ISSUANCE

Receipts were not issued during 2006.

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)

COUNTY HIGHWAY DEPARTMENT
OWEN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 3, 2007, with Linda Davis, Bookkeeper; Mike Wood, President of the County Council; and Wiley Truesdel, President of the County Commissioners. The officials concurred with our examination findings.