

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

AUDIT REPORT

OF

COUNTY BOARD OF AVIATION

LAWRENCE COUNTY, INDIANA

January 1, 2006 to December 31, 2006



**FILED**

09/06/2007



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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	01-01-06 to 12-31-07
President of the County Council	Joseph Ross Ross Jean	01-01-06 to 12-31-06 01-01-07 to 12-31-07
President of the Board of County Commissioners	Janie Craig Chenault William Spreen	01-01-06 to 12-31-06 01-01-07 to 12-31-07



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF LAWRENCE COUNTY

We have audited the records of the County Board of Aviation 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 Audit Result and Comment. The financial transactions of this office are reflected in the Annual Report of Lawrence County for the year 2006.

STATE BOARD OF ACCOUNTS

August 1, 2007

COUNTY BOARD OF AVIATION  
LAWRENCE COUNTY  
AUDIT RESULT AND COMMENT

COLLECTION OF AMOUNTS DUE

During the audit, it was discovered that there was not a record of hanger rental payments and no one was pursuing collection of past due amounts. It appeared that hanger rental totaling \$2,940 was due from several renters. The President of the County Board of Aviation researched the payments from 2005, 2006, and 2007, and created a record of hanger rental payments. He is in the process of contacting all renters that appeared to be behind in payments.

Governmental units have a responsibility to collect amounts owed to the governmental unit pursuant to procedures authorized by statute. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY BOARD OF AVIATION  
LAWRENCE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 5, 2007, with Rickey R. Rogers, President of the County Board of Aviation.

The contents of the report were also discussed on August 1, 2007, with Ross Jean, President of the County Council; and David Flinn, County Commissioner.