

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

AUDIT REPORT

OF

COUNTY BUILDING COMMISSION

WARRICK COUNTY, INDIANA

January 1, 2006 to December 31, 2006



FILED
09/20/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Office Manager	Peggy S. Smith	01-01-06 to 12-31-07
President of the County Council	Gary Meyer Greg Richmond	01-01-06 to 12-31-06 01-01-07 to 12-31-07
President of the Board of County Commissioners	Carl Conner Don Williams	01-01-06 to 12-31-06 01-01-07 to 12-31-07



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF WARRICK COUNTY

We have audited the records of the County Building Commission 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 Warrick County for the year 2006.

STATE BOARD OF ACCOUNTS

July 2, 2007

COUNTY BUILDING COMMISSION
WARRICK COUNTY
AUDIT RESULT AND COMMENT

DEPOSITS

In numerous instances, receipts were deposited later than the next business day and some receipts were held for 10 days before depositing. Receipts, in one instance, accumulated to \$5,272 in cash and checks before deposit was made. A similar comment was contained in the prior Reports B25420 and B27565.

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. . . ."

COUNTY BUILDING COMMISSION
WARRICK COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 30, 2007, with Peggy S. Smith, Office Manager.