

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

EXAMINATION REPORT

OF

DEPARTMENT OF AVIATION

DEKALB COUNTY, INDIANA

January 1, 2006 to December 31, 2006



FILED

11/15/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Sharon G. Hayes John W. Fetters	01-01-03 to 12-31-06 01-01-07 to 12-31-10
President of the Board of Aviation	James Mason	01-01-06 to 12-31-07
President of the Board of County Commissioners	William C. Ort	01-01-06 to 12-31-07
President of the County Council	Ben Smaltz	01-01-06 to 12-31-07



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF DEKALB COUNTY

We have examined the records of the Department 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 Examination Result and Comment. The financial transactions of this office are reflected in the Examination Report of DeKalb County for the year 2006.

STATE BOARD OF ACCOUNTS

September 24, 2007

DEPARTMENT OF AVIATION
DEKALB COUNTY
EXAMINATION RESULT AND COMMENT

TIMELY DEPOSITS

Cash and checks collected were not remitted to the County Auditor in a timely manner.

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. . . ."

DEPARTMENT OF AVIATION
DEKALB COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 24, 2007, with William C. Ort, President of the Board of County Commissioners; Connie R. Miles, Commissioner; Don Kaufman, Commissioner; and John W. Fetters, Auditor.