

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

AUDIT REPORT
OF
COUNTY HIGHWAY DEPARTMENT
BROWN COUNTY, INDIANA
January 1, 2006 to December 31, 2006



FILED
12/20/2007

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Result and Comment: Annual Operational Report	4
Exit Conference	5
Official Response	6

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Highway Superintendent	Ron Fleetwood Mark Skirvin	01-01-06 to 01-09-07 01-10-07 to 12-31-07
President of the County Council	David Critser	01-01-06 to 12-31-07
President of the Board of County Commissioners	Stephanie R. Yager	01-01-06 to 12-31-07



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF BROWN COUNTY

We have audited 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 Audit Results and Comments. The financial transactions of this office are reflected in the Annual Report of Brown County for the year 2006.

STATE BOARD OF ACCOUNTS

December 11, 2007

COUNTY HIGHWAY DEPARTMENT
BROWN COUNTY
AUDIT RESULT AND COMMENT

ANNUAL OPERATIONAL REPORT

The Brown County Highway Department did not provide an Annual Operational Report for use with the audit.

Indiana Code 8-17-4.1-5 states in part: "The governing body shall prepare by April 15 of each year an operational report for the prior calendar year of the department within the county or municipality that has road and street responsibilities."

Indiana Code 8-17-4.1-6 states in part: "This report shall be prepared on forms prescribed by the state board of accounts and must disclose all information considered necessary by the state board of accounts to reflect the financial condition and operations of the department."

Indiana Code 8-17-4.1-7 states in part: "The annual operational report must be completed and a copy filed with the state board of accounts, the governing body, and the department by June 1 following the operational report year. The department shall make the report available to the public."

COUNTY HIGHWAY DEPARTMENT
BROWN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 11, 2007, with Mark Skirvin, Highway Superintendent. The official response has been made a part of this report and may be found on page 6.

Brown County Highway Department
P.O. Box 2088
Nashville, Indiana 47448-2088
(812) 988-4545/Fax (812) 988-5619

December 11, 2007

State Board of Accounts
302 West Washington St, Rm E418
Indianapolis, IN 46204-2765

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STATE BOARD OF ACCOUNTS

RE: 2003-2006 Annual Operational Reports

Dear Sir,

In regard to the above-referenced matter, Carla Burge, Highway Bookkeeper and Mark Skirvin, Highway Superintendent, were not employees when the Annual Operations Reports were to be completed and filed. Neither Carla Burge nor Mark Skirvin have the data available to accurately and completely complete the Annual Operations Reports for the above referenced years. If the information becomes available, such reports will be completed and filed at that time.

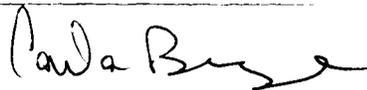
Also, in regard to the above-referenced matter, there has been no training or explanation on how to properly complete the Annual Operational Reports. Any assistance in completing the 2007 Annual Operational Report and future year Annual Operational Reports will be greatly appreciated. Training or instructional materials is requested so that we may complete the required reports accurately and timely.

Please advise our office if you have any questions regarding this matter. Thank you for your assistance.

Sincerely,



Mark Skirvin
Superintendent



Carla Burge
Bookkeeper