

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

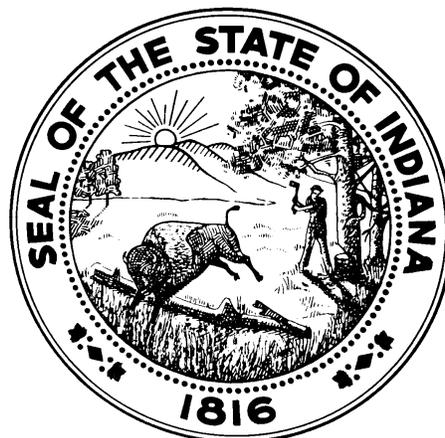
AUDIT REPORT

OF

COUNTY BOARD OF AVIATION

LAWRENCE COUNTY, INDIANA

January 1, 2007 to December 31, 2007



**FILED**

07/17/2008



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the Board of Aviation Commissioners	Rickey R. Rogers	01-01-07 to 12-31-08
President of the County Council	Ross Jean Mike Branham	01-01-07 to 12-31-07 01-01-08 to 12-31-08
President of the Board of County Commissioners	William Spreen David A. Flinn	01-01-07 to 12-31-07 01-01-08 to 12-31-08



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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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, 2007 to December 31, 2007, 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 Lawrence County for the year 2007.

STATE BOARD OF ACCOUNTS

June 10, 2008

COUNTY BOARD OF AVIATION  
LAWRENCE COUNTY  
AUDIT RESULTS AND COMMENTS

COLLECTION OF AMOUNTS DUE

The signed Airport Manager's Management Agreement requires the facilities rent due the 10th of each month, equal to \$.05 per each gallon of aviation fuel sold the previous month by the Manager at the airport. It also requires that the Manager "shall provide the board with monthly pump readings, duplicate billing, invoice and other memoranda for each sale showing the quantity reconciliation of aviation fuel sold." The Manager made a single payment of \$1,801.55 in October 2007. The check bore the notation "07/06 Tank Rent" and no additional payment was found for the remainder of the year. No documentation concerning fuel sales was provided.

A schedule of hanger rental units was maintained, indicating the respective tenants and rent charges, but not indicating any payments of rents. On December 31, 2007, past due hanger rents were calculated to be \$495.

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)

DEPOSITS

In numerous instances, receipts were deposited later than the next business day. In a sample of 12 randomly chosen dates, receipts of collections were deposited with the County Auditor an average of 8 days after the date indicated on the receipt, with one such receipt not deposited for 19 days.

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. . . ."

PRESCRIBED FORMS

A review of records in the current year indicated prescribed or approved forms were not always in use. Receipt Book, General Form 352, had no receipts issued after January 1, 2008, even though collections were received and deposited with the County Auditor on a continuing basis.

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 of Indiana, Chapter 1)

ANNUAL BOARD REORGANIZATION

The minutes of the Board of Aviation Commissioners do not indicate that a President and Vice President were elected for 2007.

Indiana Code 8-22-2-4 states in part: "The board shall choose, annually, at its first regular meeting in January, one (1) of its members president, and another of its members vice president to perform the duties of the president during the absence or disability of the president . . ."

COUNTY BOARD OF AVIATION  
LAWRENCE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on May 12, 2008, with Rickey R. Rogers, President of the Board of Aviation Commissioners.

The contents of this report were also discussed on June 10, 2008, with David A. Flinn, President of the Board of County Commissioners.