

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

EXAMINATION REPORT
OF
BOARD OF AVIATION COMMISSION
RANDOLPH COUNTY, INDIANA
January 1, 2007 to December 31, 2007



FILED
07/21/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Airport Manager	Eric Livingston	01-01-07 to 12-31-08
President of the Board of Aviation Commissioners	William Johnson	01-01-07 to 12-31-08
President of the County Council	Carlton Clevenger	01-01-07 to 12-31-08
President of the Board of County Commissioners	David Lenkensdofer	01-01-07 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF RANDOLPH COUNTY, INDIANA

We have examined the records of the Board of Aviation Commission 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 Examination Results and Comments. The financial transactions of this office are reflected in the Annual Report of Randolph County for the year 2007.

STATE BOARD OF ACCOUNTS

June 2, 2008

BOARD OF AVIATION COMMISSION
RANDOLPH COUNTY
EXAMINATION RESULTS AND COMMENTS

DEPOSITS

As stated in prior Report B30160, there were numerous instances when receipts were deposited later than the next business day.

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

As stated in prior Report B30160, the airport personnel issued receipts for collections, but did not use the prescribed General Receipt Form 358, or an approved form for receipts.

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, Chapter 1)

BOARD OF AVIATION COMMISSION
RANDOLPH COUNTY
EXIT CONFERENCE

The contents of this report were discussed on March 19, 2008, with Eric Livingston, Airport Manager. The contents of this report were discussed on June 2, 2008, with David B. Kelly, Auditor; David Lenkensdofer, President of the Board of County Commissioners; and Carlton Clevenger, President of the County Council.