

**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, 2007 to December 31, 2007



**FILED**

07/22/2008



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Office Manager	Peggy S. Smith	01-01-07 to 12-31-08
President of the County Council	Greg Richmond Gary R. Meyer	01-01-07 to 12-31-07 01-01-08 to 12-31-08
President of the Board of County Commissioners	Don Williams	01-01-07 to 12-31-08



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

TO: THE OFFICIALS OF WARRICK COUNTY

We have audited the records of the County Building 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 Audit Result and Comment. The financial transactions of this office are reflected in the Annual Report of Warrick County for the year 2007.

STATE BOARD OF ACCOUNTS

May 13, 2008

COUNTY BUILDING COMMISSION  
WARRICK COUNTY  
AUDIT RESULT AND COMMENT

DEPOSITS

In numerous instances, receipts were deposited later than the next business day. Some receipts were held for 12 days before being deposited. Receipts, in one instance, accumulated to \$7,075.20 in cash and checks before being deposited. A similar comment was in several prior reports.

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 May 13, 2008, with Peggy S. Smith, Office Manager.