

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

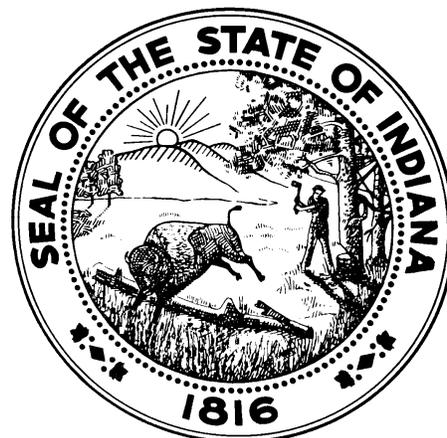
AUDIT REPORT

OF

COUNTY PLAN COMMISSION

PORTER COUNTY, INDIANA

January 1, 2007 to December 31, 2007



FILED

09/11/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	Robert W. Thompson, Jr.	01-01-07 to 12-31-08
President of the Plan Commission	Kevin Breitzke Robert Harper	01-01-07 to 12-31-07 01-01-08 to 12-31-08
President of the County Council	Daniel Whitten Robert Poparad	01-01-07 to 12-31-07 01-01-08 to 12-31-08
President of the Board of County Commissioners	Robert Harper	01-01-07 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

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

TO: THE OFFICIALS OF PORTER COUNTY

We have audited the records of the County Plan 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Porter County for the year 2007.

STATE BOARD OF ACCOUNTS

May 29, 2008

COUNTY PLAN COMMISSION
PORTER COUNTY
AUDIT RESULTS AND COMMENTS

DEPOSITS

Receipts in numerous instances were deposited later than the next business day. In 80% of receipt ranges tested, deposits were made up to 28 days after receipt was written.

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. . ."

REPORT OF COLLECTIONS

The collections are deposited to a separate bank account and have not been remitted to the County Auditor monthly since August 2006. As a result, the Plan Commission's bank account at December 31, 2007, had a balance of \$1,042,969.

Indiana Code 36-2-8-3 states: "A county officer and his deputies and other employees are entitled to payment only after the officer has reported all fees collected by his office and paid them into the county treasury."

Indiana Code 36-7-8-6 states: "The county executive may employ the inspectors, agents and deputies it considers necessary to enforce ordinances adopted under this chapter and under applicable statutes and state rules. The county fiscal body shall make appropriations from the county general fund to pay for these employees and to pay all other expenses incurred under this chapter."

COUNTY PLAN COMMISSION
PORTER COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 28, 2008, with Robert W. Thompson, Jr., Executive Director; and Patricia Gibson, First Deputy. The official response has been made a part of this report and may be found on pages 6 and 7.

COUNTY - PORTER



Porter County
Administration Center
155 Indiana Avenue
Suite 311
Valparaiso, Indiana 46383

Plan Commission

(219) 465-3540

OFFICIAL RESPONSE

May 28, 2008

State Board of Accounts
302 West Washington Street
Room E 418
Indianapolis, IN 46204-2765

To whom it may concern;

This is in response to the *Audit Results and Comments* and the Report for Collections section. The comments referred to are attached to this letter for reference.

The Porter County Council and the Board of County Commissioners established a separate fund for the Porter County Plan Commission called "The Building, Planning and Zoning Fund." The goal of the council and commissioners was to make the plan commission become a self-sufficient department funded on the fees collected. Numerous times at the council meeting members would remind the plan commission that if the fees were not coming in and funding is short we were to layoff employees or shut the office down entirely. None of the fees collected were directed to the county general fund.

Fees were deposited monthly in the Treasurers Office but that was ended after speaking with the State Board of Accounts concerning setting up an interest bearing account for the plan commission. Previously any interest earned would be directed back to the county general fund and not to the plan commission's account established. The separate account was established after speaking with the local State Board of Accounts Office, so all interest and fees can be accounted for. The separate account in the Treasurer's Office is still functioning and will receive deposits from the interest bearing account of the plan commission.

The plan commission disagrees with the statement made in the audit in that all fees collected were not reported on. Payments will go to the Treasurer's Office as stated in IC 36-2-8-3 so payments entitled by employees are made. The Porter County Council and Board of County Commissioners specifically instructed the plan commission to be run as a business would be. At this time we are following the direction given to us by the elected officials in Porter County. If you should have any questions please do not hesitate to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "Robert W. Thompson, Jr.", written in a cursive style.

Robert W. Thompson, Jr., AICP
Executive Director/County Planner

Cc: file