

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

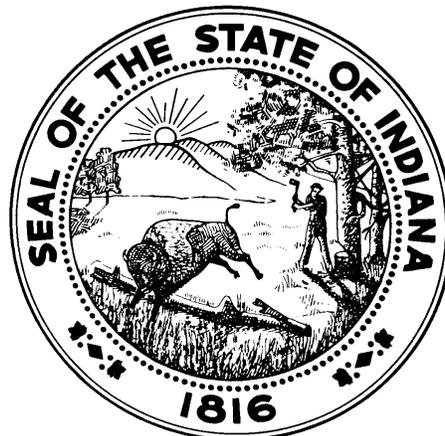
AUDIT REPORT

OF

COUNTY BUILDING COMMISSION

DELAWARE COUNTY, INDIANA

January 1, 2007 to December 31, 2007



**FILED**

10/17/2008



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Building Commissioner	Marwin Strong	01-01-07 to 12-31-08
President of the County Council	Bradley Bookout	01-01-07 to 12-31-08
President of the Board of County Commissioners	John Brooke	01-01-07 to 12-31-08



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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STATE BOARD OF ACCOUNTS  
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TO: THE OFFICIALS OF DELAWARE COUNTY, INDIANA

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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Delaware County for the year 2007.

STATE BOARD OF ACCOUNTS

June 9, 2008

COUNTY BUILDING COMMISSION  
DELAWARE COUNTY  
AUDIT RESULTS AND COMMENTS

DEPOSITS

As stated in the prior Reports B27902 and 30462, in numerous instances, receipts were deposited later than the next business day. These instances occur when the secretary responsible for issuing the receipts and preparing the Report of Collections is not at work. If receipts are issued for the days that the secretary is not at work, someone else should be responsible for ensuring the daily collections are remitted to the County Treasurer for deposit not 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. . . ."

CONDITION OF RECORDS

The following deficiencies relating to the record keeping, which were cited in prior reports B25844, B27902, and B30462, were again present during our period of audit:

1. Receipt numbers are not posted in numerical order but in permit number order when applied for.
2. In several instances permit numbers were posted in the receipt column.
3. The month to date totals were not always correct.
4. The year to date totals of the hand posted spreadsheet did not add mathematically and did not agree to the amount remitted to the County Auditor.
5. Prescribed Form 358, Ledger of Receipts, Disbursements, and Balances was not maintained.

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)

ACCOUNTING RECORDS

Several posting errors were made in the Building Department's accounting records. At December 31, 2007, departmental receipts totaled \$668.60 less than the amount receipted to the County Auditor's Ledger.

At all times, the manual and computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

COUNTY BUILDING COMMISSION  
DELAWARE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 9, 2008, with Laura Murphy, Bookkeeper; and July 23, 2008, with Marwin Strong, Building Commissioner.

The contents of this report were discussed on August 25, 2008, with John Brooke, President of the Board of County Commissioners; and Bradley Bookout, President of the County Council.