

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

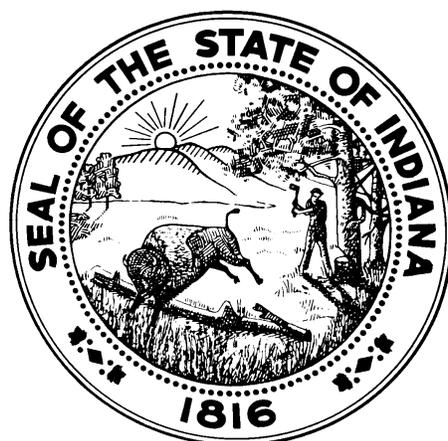
AUDIT REPORT

OF

COUNTY SURVEYOR

JOHNSON COUNTY, INDIANA

January 1, 2007 to December 31, 2007



FILED

11/24/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Surveyor	Douglas K. Lechner	01-01-07 to 12-31-08
President of the County Council	John L. Price Josh McCarty	01-01-07 to 12-31-07 01-01-08 to 12-31-08
President of the Board of County Commissioners	R.J. McConnell Mitchael Ripley Thomas Kite	01-01-07 to 05-20-07 05-21-07 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 JOHNSON COUNTY

We have audited the records of the County Surveyor 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 Johnson County for the year 2007.

STATE BOARD OF ACCOUNTS

August 27, 2008

COUNTY SURVEYOR
JOHNSON COUNTY
AUDIT RESULT AND COMMENT

RECEIPT ISSUANCE

Receipts were issued for monies collected but never deposited. During our audit period we noted \$4,525 in receipts issued for bonds that were never deposited into the bank account. Instead of depositing the bond payment, checks were held and not cashed unless the bond needed to be executed. The checks were returned to the issuer after satisfactory completion of the project only if the customer returned to the government building to retrieve it. Unclaimed bond checks remain in the customers file indefinitely. A similar comment was included in prior Report B31447.

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 SURVEYOR
JOHNSON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 2, 2008, with Connie Reynolds, Office Manager; Josh McCarty, President of the County Council; and Janice D. Richhart, County Auditor. The officials concurred with our audit findings.