

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

EXAMINATION REPORT
OF
COUNTY PLAN COMMISSION
WARREN COUNTY, INDIANA
January 1, 2008 to December 31, 2008



FILED
07/27/2009

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Area Plan Director	Larry W. Crane	01-01-08 to 12-31-09
President of the County Council	John Comer	01-01-08 to 12-31-09
President of the Board of County Commissioners	Thomas A. Hetrick	01-01-08 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF WARREN COUNTY

We have examined the records of the County Plan Commission for the period from January 1, 2008 to December 31, 2008, 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 Warren County for the year 2008.

STATE BOARD OF ACCOUNTS

May 18, 2009

COUNTY PLAN COMMISSION
WARREN COUNTY
EXAMINATION RESULTS AND COMMENTS

DEPOSITS

In numerous instances, receipts were deposited later than the next business day. Time periods of as long as 52 days between collection by the Plan Commission and remittance to the Auditor were noted.

IC 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

Two receipt books are being used by the Plan Commission:

The receipts used for building permits do not include the type of collection such as cash, check or money order. Due to this lack of information, it was not possible to verify intact remittance of collections to the Auditor.

The receipts used for all other items are not prescribed by or approved by the State Board of Accounts.

The Plan Commission's applications are not prescribed by or approved by the State Board of Accounts, they are not prenumbered and they do not provide adequate information to recalculate the fees charged.

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 County Auditors of Indiana, Chapter 14)

IC 5-13-6-1(c) states in part: "Public funds deposited under this subsection shall be deposited in the same form in which they were received."

COUNTY PLAN COMMISSION
WARREN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 18, 2009, with Larry W. Crane, Area Plan Director; Thomas A. Hetrick, President of the Board of County Commissioners; and Michelle Hetrick, Auditor. The officials concurred with our examination findings.