

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

AUDIT REPORT

OF

DEPARTMENT OF AVIATION

CLAY COUNTY, INDIANA

January 1, 2008 to December 31, 2008



FILED

09/17/2009

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Manager	Jack Thomas	01-01-08 to 12-31-09
Treasurer	Jordan Brown	01-01-08 to 12-31-09
President of the Aviation Board	Michael D. Knust	01-01-08 to 12-31-09
President of the County Council	Mike McCullough	01-01-08 to 12-31-09
President of the Board of County Commissioners	Charles Brown	01-01-08 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF CLAY COUNTY

We have audited the records of the Department of Aviation 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 Audit Result and Comment. The financial transactions of this office are reflected in the Annual Report of Clay County for the year 2008.

STATE BOARD OF ACCOUNTS

July 16, 2009

DEPARTMENT OF AVIATION
CLAY COUNTY
AUDIT RESULT AND COMMENT

REPORTS OF COLLECTION FILED DELINQUENT

Reports of Collection filed with the County Auditor were received delinquent. The required reports were provided to the County Auditor up to two months after the collections were received by the Department of Aviation.

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, Chapter 14)

DEPARTMENT OF AVIATION
CLAY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 16, 2009, with Michael D. Knust, President of the Aviation Board. The official concurred with our audit finding.