

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

AUDIT REPORT

OF

AREA PLAN COMMISSION

WHITE COUNTY, INDIANA

January 1, 2008 to December 31, 2008



**FILED**

09/30/2009



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials .....	2
Transmittal Letter .....	3
Audit Results and Comments:	
Official Receipts.....	4
Deposit of Accountable items .....	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Area Plan Commission Executive Director	Diann Weaver Joseph W. Rogers	01-01-08 to 12-31-08 01-01-09 to 12-31-09
President of the Board of County Commissioners	John C. Heimlich	01-01-08 to 12-31-09
President of the County Council	Richard G. Horton	01-01-08 to 12-31-09



**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](http://www.in.gov/sboa)

TO: THE OFFICIALS OF WHITE COUNTY

We have audited the records of the Area 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 Audit Results and Comments. The financial transactions of this office are reflected in the Annual Report of White County for the year 2008.

STATE BOARD OF ACCOUNTS

August 26, 2009

AREA PLAN COMMISSION  
WHITE COUNTY  
AUDIT RESULTS AND COMMENTS

OFFICIAL RECEIPTS

Some receipts (those utilized for the deposit on signs for variances) used by the Area Plan Commission are not prescribed by or approved by the State Board of Accounts.

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 of Indiana, Chapter 1)

DEPOSIT OF ACCOUNTABLE ITEMS

Receipts are written for \$50 deposit fees for the use of signs required to be posted when applying for a variance, a rezone, or a special use exception. These deposit fees are collected in the form of cash or check but are not always remitted to the County Auditor, nor are they always deposited to the County's bank accounts.

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. . . ."

AREA PLAN COMMISSION  
WHITE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 26, 2009, with Joseph W. Rogers, Area Plan Commission Executive Director; John C. Heimlich, President of the Board of County Commissioners; and Richard G. Horton, President of the County Council. The officials concurred with our audit findings.