

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

AUDIT REPORT
OF
BOARD OF AVIATION COMMISSIONERS
RANDOLPH COUNTY, INDIANA
January 1, 2008 to December 31, 2008



FILED
11/16/2009

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Airport Manager	Eric Livingston	01-01-08 to 12-31-09
President of the Board of Aviation Commissioners	William Johnson	01-01-08 to 12-31-09
President of the Board of County Council	Carlton Clevenger Richard Wise	01-01-08 to 12-31-09 01-01-09 to 12-31-09
President of the Board of County Commissioners	David Lenkensofer Noel (Bud) Carpenter	01-01-08 to 12-31-08 01-01-09 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF RANDOLPH COUNTY, INDIANA

We have audited the records of the Board of Aviation Commissioners 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 Randolph County for the year 2008.

STATE BOARD OF ACCOUNTS

October 26, 2009

BOARD OF AVIATION COMMISSIONERS
RANDOLPH COUNTY
AUDIT RESULTS AND COMMENTS

DEPOSITS

As noted in prior Reports B30160 and B32404 and during the current audit of the Board of Aviation Commissioners, there are numerous instances where receipts were deposited later than the next business day.

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

As noted in prior Reports B30160 and B32404 and during the current audit, the Airport personnel are issuing nonapproved receipts for collections.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. The prescribed form for receipts in General Form 358. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

BOARD OF AVIATION COMMISSIONERS
RANDOLPH COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 26, 2009, with Richard Wise, President of the County Council; Noel (Bud) Carpenter, President of the Board of County Commissioners; and David B. Kelly, Auditor.