

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

AUDIT REPORT

OF

COUNTY PLANNING/BUILDING DEPARTMENT

PUTNAM COUNTY, INDIANA

January 1, 2008 to December 31, 2008



**FILED**

01/14/2010



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials .....	2
Transmittal Letter .....	3
Audit Results and Comments:	
Deposits .....	4
Reports of Collection Filed Delinquent .....	4
Cash Necessary to Balance, Bank Reconciliations.....	4
Exit Conference.....	5
Summary .....	6

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Kim Hyten	01-01-08 to 12-31-09
President of the County Council	Mitchell Proctor	01-01-08 to 12-31-09
President of the Board of County Commissioners	Gene Beck	01-01-08 to 12-31-09



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF PUTNAM COUNTY

We have audited the records of the County Planning/Building Department 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 Putnam County for the year 2008.

STATE BOARD OF ACCOUNTS

October 27, 2009

COUNTY PLANNING/BUILDING DEPARTMENT  
PUTNAM COUNTY  
AUDIT RESULTS AND COMMENTS

DEPOSITS

As stated in the prior Report B32725, in numerous instances, receipts were deposited later than the next business day. Receipts issued from September 3, 2008 to November 25, 2008, in the amount of \$13,661 were not deposited until November 25, 2008. During 2008, on average, there were only two or three deposits per month.

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. . . ."

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 three months after the collections were received by the Planning Department.

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, Chapter 1)

CASH NECESSARY TO BALANCE, BANK RECONCILIATIONS

A comparison of issued cash receipts to the reconciled bank balance indicates cash necessary to balance of \$248. Reimbursement of the cash necessary to balance was requested. On November 12, 2009, Kim Hyten, Director, reimbursed the \$248. (See Summary, page 6)

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

COUNTY PLANNING/BUILDING DEPARTMENT  
PUTNAM COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on November 12, 2009, with Kim Hyten, Director. The official concurred with our audit findings.

COUNTY PLANNING/BUILDING DEPARTMENT  
 PUTNAM COUNTY  
 SUMMARY

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Kim Hyten, Director:			
Cash Necessary to Balance,			
Bank Reconciliations, page 4	\$ 248	\$	\$
Paid by Kim Hyten, November 12, 2009,			
Receipt 5681		<u>248</u>	<u>-</u>
 Totals	 <u>\$ 248</u>	 <u>\$ 248</u>	 <u>\$ -</u>