

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

EXAMINATION REPORT
OF
COUNTY HIGHWAY DEPARTMENT
CRAWFORD COUNTY, INDIANA
January 1, 2008 to December 31, 2008



FILED
01/19/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Highway Superintendent	Raymond Lee Holzbog	01-01-08 to 12-31-09
President of the County Council	Jerry Brewer	01-01-08 to 12-31-09
President of the Board of County Commissioners	Larry G. Bye	01-01-08 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF CRAWFORD COUNTY

We have examined the records of the County Highway 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 Examination Results and Comments. The financial transactions of this office are reflected in the Examination Report of Crawford County for the year 2008.

STATE BOARD OF ACCOUNTS

November 2, 2009

COUNTY HIGHWAY DEPARTMENT
CRAWFORD COUNTY
EXAMINATION RESULTS AND COMMENTS

ANNUAL OPERATIONAL REPORT FOR LOCAL ROADS AND STREETS

The 2008 Annual Operational Report for Local Roads and Streets along with their financial accounting records were presented for examination. The Highway Department's financial accounting records did not include all the activity for the year; however, after some discussion the Highway Department's financial accounting records were completed for the year 2008. The Annual Operational Report for Local Roads and Streets, Section I and II did not reflect the financial condition of the Highway Department funds and Section III did not include all the construction and reconstruction operations of the Highway Department.

IC 8-17-4.1-2 concerning Accounting System for Local Roads and Streets states: "The governing body of every county and municipality shall set up and maintain an adequate system of records as prescribed by the state board of accounts, for their departments having road and street responsibilities."

IC 8-17-4.1-6 concerning the contents of the Annual Operational Report for Local Roads and Streets states: "This report shall be prepared on forms prescribed by the state board of accounts and must disclose all information considered necessary by the state board of accounts to reflect the financial condition and operations of the department."

TIMELY RECORDKEEPING

As of October 2009, we noted that none of the 2009 County Highway Department financial accounting records have been recorded in the County Highway Supervisor's ledgers. The Highway Department clerk was in the process of posting the 2009 financial accounting records before the end of the examination of the Highway Department records.

All documents and entries to records should be done in a timely manner to ensure that accurate financial information is available to allow the governmental unit to make informed management decisions and to help ensure compliance with IC 5-15-1-1 et seq., commonly referred to as the Public Records Law. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

CONTRACTS

Payments totaling \$153,000 were made to Gohmann Asphalt and Construction, Inc., for construction/repair of Crawford County Bridge No. 122 in 2008 without a contract.

Payments made or received for contractual services should be supported by a written contract. Each governmental unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY HIGHWAY DEPARTMENT
CRAWFORD COUNTY
EXIT CONFERENCE

The contents of this report were discussed on November 2, 2009, with Larry G. Bye, President of the Board of County Commissioners; Raymond Lee Holzbog, Highway Superintendent; and Sandy Richardson, Highway Clerk. The officials concurred with our examination findings.