

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

AUDIT REPORT
OF
COUNTY REDEVELOPMENT COMMISSION
DELAWARE COUNTY, INDIANA
January 1, 2009 to December 31, 2009



FILED
08/18/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the Redevelopment Commission	Jeff Huff	01-01-09 to 12-31-10
President of the County Council	Christopher Matchett	01-01-09 to 12-31-10
President of the Board of County Commissioners	Todd Donati	01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF DELAWARE COUNTY

We have audited the records of the County Redevelopment Commission for the period from January 1, 2009 to December 31, 2009, 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 Delaware County for the year 2009.

STATE BOARD OF ACCOUNTS

June 16, 2010

COUNTY REDEVELOPMENT COMMISSION
DELAWARE COUNTY
AUDIT RESULT AND COMMENT

TRANSACTION RECORDING

Transactions for the bank accounts of one of the TIF Districts were not entered in the records of the Redevelopment Commission.

All financial transactions pertaining to the governmental unit should be recorded in the records of the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

COUNTY REDEVELOPMENT COMMISSION
DELAWARE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 16, 2010, with Judy Rust, Auditor; Sharon Yaudas, Chief Deputy Auditor; Donna Patterson, Deputy Auditor; Bradley Bookout, Assistant Director of Business Development; and Bruce Baldwin, County Redevelopment Staff.