

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

AUDIT REPORT

OF

DEPARTMENT OF AVIATION

CLAY COUNTY, INDIANA

January 1, 2009 to December 31, 2009



**FILED**

08/24/2010



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Airport Manager	Jack Thomas	01-01-09 to 12-31-10
President of the Aviation Board	Michael D. Knust Jordan Brown	01-01-09 to 12-31-09 01-01-10 to 12-31-10
President of the County Council	Mike McCullough	01-01-09 to 12-31-10
President of the Board of County Commissioners	Charles Brown	01-01-09 to 12-31-10



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF CLAY COUNTY

We have audited the records of the Department of Aviation 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Clay County for the year 2009.

STATE BOARD OF ACCOUNTS

July 29, 2010

DEPARTMENT OF AVIATION  
CLAY COUNTY  
AUDIT RESULTS AND COMMENTS

RECEIPT ISSUANCE

In some instances receipts, were not issued or recorded. Total deposits to the bank were greater than the total of issued receipts.

Receipts shall be issued and recorded at the time of the transaction; for example, when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the fund balances to the bank account balances were not presented for audit.

IC 5-13-6-1(e) states in part: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

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 of Indiana, Chapter 1)

DEPARTMENT OF AVIATION  
CLAY COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 29, 2010, with Mitch Whitaker, Bookkeeper. The contents of this report were discussed on August 4, 2010, with Jordan Brown, President of the Aviation Board.