

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

AUDIT REPORT

OF

COUNTY PLAN COMMISSION

PORTER COUNTY, INDIANA

January 1, 2009 to December 31, 2009



FILED
10/12/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	Robert W. Thompson Jr.	01-01-09 to 12-31-10
President of the Plan Commission	Robert Harper	01-01-09 to 12-31-10
President of the County Council	Robert Poparad Daniel Whitten	01-01-09 to 12-31-09 01-01-10 to 12-31-10
President of the Board of County Commissioners	Robert Harper	01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF PORTER COUNTY

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

STATE BOARD OF ACCOUNTS

July 28, 2010

COUNTY PLAN COMMISSION
PORTER COUNTY
AUDIT RESULTS AND COMMENTS

OFFICIAL RECEIPTS

The County Plan Commission implemented a new computer system in 2008. The receipts generated by this system are not prescribed by or approved by the State Board of Accounts.

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 of Indiana, Chapter 1)

UNTIMELY DEPOSITS

In numerous instances, collections were deposited up to 10 days after the receipt was issued. Because receipts were not deposited timely, some batches of receipts were deposited out of order. This can result in inaccurate financial data or an increased risk of errors that may go undetected.

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. . . ."

COUNTY PLAN COMMISSION
PORTER COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 11, 2010, with Robert W. Thompson, Jr., Executive Director; and Patricia S. Gibson, First Deputy. The officials concurred with our audit findings.