

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

EXAMINATION REPORT
OF
HIGHWAY DEPARTMENT
BENTON COUNTY, INDIANA
January 1, 2009 to December 31, 2009



FILED
01/03/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Highway Superintendent	Tom Collins	01-01-09 to 12-31-10
President of the County Council	Alan Adwell	01-01-09 to 12-31-10
President of the Board of County Commissioners	Leon Cyr Bryan Berry	01-01-09 to 12-31-09 01-01-10 to 12-31-10



STATE OF INDIANA
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STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF BENTON COUNTY

We have examined the records of the Highway Department 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 Examination Result and Comment. The financial transactions of this office are reflected in the Annual Reports of Benton County for the year 2009.

STATE BOARD OF ACCOUNTS

July 20, 2010

HIGHWAY DEPARTMENT
BENTON COUNTY
EXAMINATION RESULT AND COMMENT

PUBLIC WORK PROJECT IN EXCESS OF \$100,000

The Benton County Highway Department, during 2008, constructed bridges No. 85 and No. 1007 for \$276,158 and \$151,476, respectfully. These projects were constructed using the County's workforce. There was no documentation presented for examination evidencing that these projects were presented for bid.

IC 36-1-12-3 states in part:

"(a) The board may purchase or lease materials in the manner provided in IC 5-22 and perform any public work, by means of its own work force, without awarding a contract whenever the cost of that public work project is estimated to be less than one hundred thousand dollars (\$100,000). Before a board may perform any work under this section by means of its own work force, the political subdivision or agency must have a group of employees on its staff who are capable of performing the construction, maintenance, and repair applicable to that work. For purposes of this subsection, the cost of a public work project includes the actual cost of materials, labor, equipment, rental, a reasonable rate for use of trucks and heavy equipment owned, and all other expenses incidental to the performance of the project.

(b) When the project involves the rental of equipment with an operator furnished by the owner, or the installation or application of materials by the supplier of the materials, the project is considered to be a public work project and subject to this chapter. However, an annual contract may be awarded for equipment rental and materials to be installed or applied during a calendar or fiscal year if the proposed project or projects are described in the bid specifications."

HIGHWAY DEPARTMENT
BENTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 20, 2010, with Tom Collins, Highway Superintendent, and Bryan Berry, President of the Board of County Commissioners. The officials concurred with our examination finding.