

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

AUDIT REPORT

OF

AREA PLAN COMMISSION

FULTON COUNTY, INDIANA

January 1, 2010 to December 31, 2010



FILED

06/17/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Plan Commission Director	Casi Cowles	01-01-10 to 12-31-11
President of the County Council	James Widman	01-01-10 to 12-31-11
President of the Board of County Commissioners	Mark Rodriguez	01-01-10 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF FULTON COUNTY

We have audited the records of the Area Plan Commission for the period from January 1, 2010 to December 31, 2010, 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(s) and Comment(s). The financial transactions of this office are reflected in the Annual Report of Fulton County for the year 2010.

STATE BOARD OF ACCOUNTS

May 23, 2011

AREA PLAN COMMISSION
FULTON COUNTY
AUDIT RESULT(S) AND COMMENT(S)

DEPOSITS

In numerous instances, receipts were deposited later than the next business day. Of the receipts tested, the time between the written receipt made by the County Plan Commission and subsequent deposit with the County Auditor varied between 7 and 27 days.

Indiana Code 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 . . ."

AREA PLAN COMMISSION
FULTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 23, 2011, with Casi Cowles, Plan Commissioner Director.