

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

AUDIT REPORT
OF
PLANNING COMMISSION
JASPER COUNTY, INDIANA
January 1, 2010 to December 31, 2010



FILED
08/23/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Planning Commission Director	Mary Scheurich	01-01-10 to 12-31-11
President of the County Council	Ronald Sipkema	01-01-10 to 12-31-11
President of the Board of County Commissioners	Kendell Culp	01-01-10 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF JASPER COUNTY

We have audited the records of the Planning 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 Jasper County for the year 2010.

STATE BOARD OF ACCOUNTS

May 18, 2011

PLANNING COMMISSION
JASPER COUNTY
AUDIT RESULT(S) AND COMMENT(S)

FEES

The Planning Commission collected fees that did not agree with the fee schedule adopted. A review of five receipts noted that two did not agree with fee schedule. In one instance, the fee charged was double the amount established by the ordinance. The receipt indicated the increased fee was because the consumer did not have a permit prior to completion of construction. The other receipt was calculated in error as new construction instead of additions/alterations.

Fees should only be collected as specifically authorized by statute or properly authorized resolutions or ordinances, as applicable, which are not contrary to statutory or Constitutional provisions. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

PLANNING COMMISSION
JASPER COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 18, 2011, with Mary Scheurich, Planning Commission Director, and Kendell Culp, President of the Board of County Commissioners. The officials concurred with our audit finding.