

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

AUDIT REPORT

OF

BUILDING DEPARTMENT

ALLEN COUNTY, INDIANA

January 1, 2009 to December 31, 2010



FILED

09/07/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Building Commissioner	David O. Fuller	01-01-09 to 12-31-11
President of the County Council	Roy A. Buskirk Paula S. Hughes Darren E. Vogt	01-01-09 to 12-31-09 01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the Board of County Commissioners	William E. Brown Linda K. Bloom F. Nelson Peters	01-01-09 to 12-31-09 01-01-10 to 12-31-10 01-01-11 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF ALLEN COUNTY

We have audited the records of the Building Department for the period from January 1, 2009 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 Results and Comments. The financial transactions of this office are reflected in the Annual Financial Reports of Allen County for the years 2009 and 2010.

STATE BOARD OF ACCOUNTS

June 7, 2011

BUILDING DEPARTMENT
ALLEN COUNTY
AUDIT RESULTS AND COMMENTS

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the Building Department's fund balance to their bank account balance were not presented for audit during the period of July 31, 2009 to December 31, 2010. Computer generated monthly financial activities reports, bank deposit reports, and receipt register reports do not agree with collections remitted to the Auditor. The Building Department is currently working on recreating depository reconciliations of their fund balance.

Indiana Code 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)

UNTIMELY REMITTANCE OF COLLECTIONS

Collections of the Building Department for the months of August and September of 2009 were not remitted to the Auditor's Office until November 2009. Financial records and reports for the County as a whole are incomplete without timely remittance and reporting to the county auditor.

"All documents and entries to records should be done in a timely manner to ensure that accurate financial information is available to allow the governmental unit to make informed management decisions and to help ensure compliance with IC 5-15-1-1 et. seq., commonly referred to as the Public Records Law." (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

BUILDING DEPARTMENT
ALLEN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 7, 2011, with David O. Fuller, Building Commissioner.

The contents of this report were discussed on August 4, 2011, with F. Nelson Peters, President of the Board of County Commissioners; and Therese M. Brown, County Commissioner.