

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

AUDIT REPORT
OF
BUILDING COMMISSION
WARRICK COUNTY, INDIANA
January 1, 2010 to December 31, 2010



FILED
09/08/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Office Manager	Peggy S. Smith	01-01-10 to 12-31-11
President of the County Council	Gary Meier	01-01-10 to 12-31-11
President of the Board of County Commissioners	Don Williams	01-01-10 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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 WARRICK COUNTY

We have audited the records of the Building 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 and Comment. The financial transactions of this office are reflected in the Annual Report of Warrick County for the year 2010.

STATE BOARD OF ACCOUNTS

August 18, 2011

BUILDING COMMISSION
WARRICK COUNTY
AUDIT RESULT AND COMMENT

TIMELY RECORDKEEPING

Reports of Collection that accompany remittance of collections from the Building Commission to the County Auditor and Treasurer were not always filed timely. Collections for February in the amount of \$9,981, July \$8,717, and November \$10,447 were not remitted to the County until April 13, 2010, September 10, 2010, and December 29, 2010, respectively. One example of an untimely remittance found during the audit is a collection for a citation in the amount of \$2,500, which was deposited to the Building Commission's bank account on August 6, 2010, was not remitted to the County until December 27, 2010.

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, Chapter 1)

BUILDING COMMISSION
WARRICK COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 18, 2011, with Don Williams, President of the Board of County Commissioners, and Gary Meyer, President of the County Council. The officials concurred with our audit finding.

The contents of this report were discussed on June 29, 2011, with Peggy S. Smith, Office Manager, and on August 18, 2011, with L.B. Dugan, Auditor.