

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

AUDIT REPORT

OF

COUNTY PLAN COMMISSION

PORTER COUNTY, INDIANA

January 1, 2010 to December 31, 2010



FILED

10/24/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	Robert W. Thompson Jr.	01-01-10 to 12-31-11
President of the Plan Commission	Robert Harper Nancy Adams	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the County Council	Daniel Whitten	01-01-10 to 12-31-11
President of the Board of County Commissioners	Robert Harper John Evans	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 PORTER COUNTY

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

STATE BOARD OF ACCOUNTS

May 2, 2011

COUNTY PLAN COMMISSION
PORTER COUNTY
AUDIT RESULT AND COMMENT

UNTIMELY DEPOSITS

In numerous instances, collections were deposited up to 36 days after the receipt was issued. Because receipts were not deposited timely, some batches of receipts were deposited out of order. This can result in inaccurate financial data or an increased risk of errors that may go undetected.

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. . . ."

COUNTY PLAN COMMISSION
PORTER COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 2, 2011, with Robert Thompson Jr., Executive Director, and Patricia S. Gibson, First Deputy. The officials concurred with our audit findings.