

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

AUDIT REPORT

OF

OFFICE OF PLANNING AND BUILDING

HANCOCK COUNTY, INDIANA

January 1, 2011 to December 31, 2011



**FILED**  
09/06/2012



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	Mike Dale	01-01-11 to 12-31-12
Building Official	Rusty Burgess	01-01-11 to 12-31-12
President of the County Council	William Bolander	01-01-11 to 12-31-12
President of the Board of County Commissioners	Brad Armstrong Tom Stevens	01-01-11 to 12-31-11 01-01-12 to 12-31-12



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF HANCOCK COUNTY

We have audited the records of the Hancock County Office of Planning and Building for the period from January 1, 2011 to December 31, 2011, 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 Hancock County for the year 2011.

STATE BOARD OF ACCOUNTS

August 7, 2012

OFFICE OF PLANNING AND BUILDING  
HANCOCK COUNTY  
AUDIT RESULT AND COMMENT

***BANK ACCOUNT RECONCILIATIONS***

There were not any bank reconcilements completed for any month during 2011. Based on a reconciliation conducted by the State Board of Accounts, as of December 31, 2011, the department's fund ledger reconciled to their bank accounts.

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, Chapter 1)

OFFICE OF PLANNING AND BUILDING  
HANCOCK COUNTY  
EXIT CONFERENCE

The contents of this report were provided via email to Rusty Burgess, Building Official, on July 29, 2012.

The contents of this report were discussed on August 7, 2012, with Robin Lowder, County Auditor; Tom Stevens, President of the Board of County Commissioners; and William Bolander, President of the County Council.