

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

AUDIT REPORT  
OF  
COUNTY HIGHWAY DEPARTMENT  
BOONE COUNTY, INDIANA  
January 1, 2011 to December 31, 2011



**FILED**  
10/24/2012



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Highway Supervisor	Rick Carney	01-01-11 to 12-31-12
President of the County Council	Steve Jacob	01-01-11 to 12-31-12
President of the Board of County Commissioners	Jeff Wolfe Marc Applegate	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 BOONE COUNTY

We have audited the records of the County Highway Department 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 Boone County for the year 2011.

STATE BOARD OF ACCOUNTS

August 6, 2012

COUNTY HIGHWAY DEPARTMENT  
BOONE COUNTY  
AUDIT RESULT AND COMMENT

***DEPOSITS***

In numerous instances, receipts were deposited later than the next business day. Delays up to 31 days were noted between the date of receipts and the date of deposit.

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 HIGHWAY DEPARTMENT  
BOONE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on September 25, 2012, with Rick Carney, Highway Supervisor.

The contents of this report were discussed on October 3, 2012, with Jeff Wolfe, County Commissioner, and W. B. Smith, County Councilman.