

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

AUDIT REPORT
OF
COUNTY PLAN COMMISSION
BOONE COUNTY, INDIANA
January 1, 2011 to December 31, 2011



FILED
10/24/2012

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Result and Comment: Deposits	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	Rachel Cardis	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 Plan Commission 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 PLAN COMMISSION
BOONE COUNTY
AUDIT RESULT AND COMMENT

DEPOSITS

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

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
BOONE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 13, 2012, with Rachel Cardis, Executive Director.

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