

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

AUDIT REPORT
OF
COUNTY HIGHWAY DEPARTMENT
JAY COUNTY, INDIANA
January 1, 2005 to December 31, 2005



FILED
7/21/06

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Highway Supervisor	Kenneth Wellman	01-01-05 to 12-31-06
President of the County Council	Jack E. Houck Marilyn Coleman	01-01-05 to 12-31-05 01-01-06 to 12-31-06
President of the Board of County Commissioners	Milo M. Miller, Jr.	01-01-05 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF JAY COUNTY, INDIANA

We have audited the records of the County Highway Department for the period from January 1, 2005 to December 31, 2005, 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Jay County for the year 2005.

STATE BOARD OF ACCOUNTS

May 22, 2006

COUNTY HIGHWAY DEPARTMENT
JAY COUNTY
AUDIT RESULTS AND COMMENTS

PRESCRIBED FORMS

Prescribed Form 352 was used only for collections of dust control fees. Collections were indicated on generic invoice forms for other collections.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

DEPOSITS

Checks collected for dust control were either returned or destroyed upon the decision to not charge existing customers for this service in 2005. Three checks collected from new dust control customers were not remitted to the County Auditor for deposit for over a month.

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
JAY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 22, 2006, with Kenneth Wellman, Highway Supervisor; Milo M. Miller, Jr., President of the Board of County Commissioners; and Marilyn Coleman, President of the County Council. The officials concurred with our audit findings.