

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

AUDIT REPORT
OF
COUNTY BUILDING COMMISSION
WARRICK COUNTY, INDIANA
January 1, 2005 to December 31, 2005



FILED
08/09/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Office Manager	Peggy S. Smith	01-01-05 to 12-31-06
President of the County Council	Gary Meyer	01-01-05 to 12-31-06
President of the Board of County Commissioners	Phillip H. Baxter Carl Conner	01-01-05 to 12-31-05 01-01-06 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF WARRICK COUNTY

We have audited the records of the County Building Commission 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of Warrick County for the year 2005.

STATE BOARD OF ACCOUNTS

June 22, 2006

COUNTY BUILDING COMMISSION
WARRICK COUNTY
AUDIT RESULT AND COMMENT

DEPOSITS

In numerous instances, receipts were deposited later than the next business day and some receipts were held for ten days before depositing. Receipts, in one instance, accumulated to \$11,453 in cash and checks before a deposit was made. A similar comment was in the prior Audit Report B25420.

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 BUILDING COMMISSION
WARRICK COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 29, 2006, with Peggy S. Smith, Office Manager.