

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

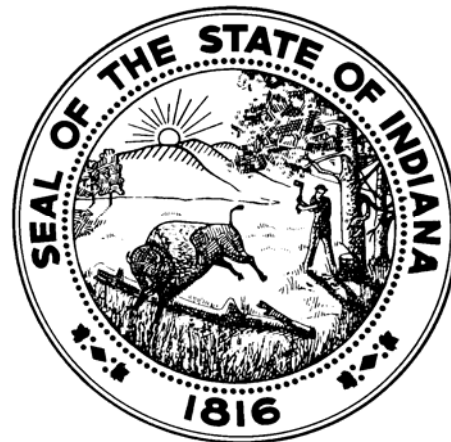
AUDIT REPORT

OF

COUNTY BOARD OF AVIATION COMMISSIONERS

RANDOLPH COUNTY, INDIANA

January 1, 2005 to December 31, 2005



FILED

08/24/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the Board of Aviation Commissioners	Dr. William Johnson	01-01-05 to 12-31-06
President of the County Council	Gerald Stephen	01-01-05 to 12-31-06
President of the Board of County Commissioners	David Lenkensdofer Ronald Chalfant	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 RANDOLPH COUNTY, INDIANA

We have audited the records of the County Board of Aviation Commissioners 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 Randolph County for the year 2005.

STATE BOARD OF ACCOUNTS

April 17, 2006

COUNTY BOARD OF AVIATION COMMISSIONERS
RANDOLPH COUNTY
AUDIT RESULTS AND COMMENTS

PRESCRIBED FORMS

Airport personnel did not use the prescribed form for receipts, General Form 358.

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 County Auditors, Chapter 14)

DAILY DEPOSITS

In numerous instances, receipts were deposited later than the next business day.

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 BOARD OF AVIATION COMMISSIONERS
RANDOLPH COUNTY
EXIT CONFERENCE

The contents of this report were discussed on April 17, 2006, with Eric Livingston. The official concurred with our audit findings.

The contents of this report were also discussed on June 29, 2006, with Ronald Chalfant, President of the Board of County Commissioners; and Gerald Stephen, President of the County Council.