

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

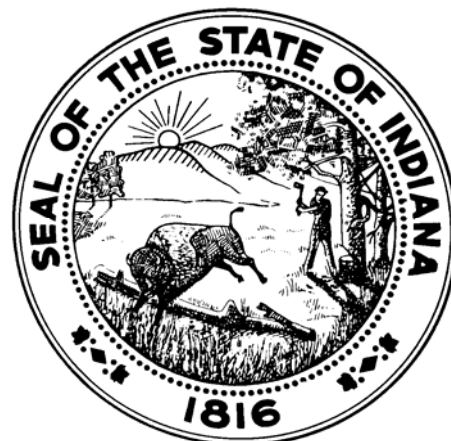
AUDIT REPORT

OF

COUNTY PLAN COMMISSION

RUSH COUNTY, INDIANA

January 1, 2005 to December 31, 2005



**FILED**  
09/14/2006



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director of the Plan Commission	William Todd	01-01-05 to 12-31-06
President of the County Council	Norman Winkler	01-01-05 to 12-31-06
President of the Board of County Commissioners	Tom Barnes	01-01-05 to 12-31-06



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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STATE BOARD OF ACCOUNTS  
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TO: THE OFFICIALS OF RUSH COUNTY

We have examined the records of the County Plan 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 Examination Result and Comment. The financial transactions of this office are reflected in the Examination Report of Rush County for the year 2005.

STATE BOARD OF ACCOUNTS

August 3, 2006

COUNTY PLAN COMMISSION  
RUSH COUNTY  
EXAMINATION RESULT AND COMMENT

DEPOSITS

As stated in the prior Audit Report B25866, 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 PLAN COMMISSION  
RUSH COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 3, 2006, with William Todd, Director of the Plan Commission; and Tom Barnes, President of the Board of County Commissioners. The officials concurred with our audit finding.