

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

AUDIT REPORT

OF

AREA PLAN COMMISSION

GRANT COUNTY, INDIANA

October 1, 2004 to May 17, 2006



**FILED**

10/04/2006



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Tanya Ford	01-01-04 to 12-31-06
Bookkeeper	Betty S. Jones	01-01-04 to 05-17-06
President of the County Council	Tim Enyeart Michael E. Row Mike Scott	01-01-04 to 12-31-04 01-01-05 to 12-31-05 01-01-06 to 12-31-06
President of the Board of County Commissioners	David Glickfield, Jr. Jeremy Diller	01-01-04 to 12-31-04 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 GRANT COUNTY

We have audited the records of the Area Plan Commission for the period from October 1, 2004 to May 17, 2006, 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 Grant County.

STATE BOARD OF ACCOUNTS

September 5, 2006

AREA PLAN COMMISSION  
GRANT COUNTY  
AUDIT RESULT AND COMMENT

RECEIPTS NOT REMITTED TO COUNTY AUDITOR

The following receipts were issued by the Area Plan Commission but the collections were not remitted to the County Auditor's office:

<u>Receipt Period</u>	<u>Amount</u>
October 1 - 8, 2004	\$ 681.00
February 14 - 28, 2005	1,765.60
October 3 - 14, 2005	<u>2,072.20</u>
Total	<u>\$ 4,518.80</u>

Betty S. Jones, former Bookkeeper, was responsible for preparing the report of collections and remitting the collections to the County Auditor. We are requesting reimbursement from Betty S. Jones for receipts not remitted. (See Summary, page 6)

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 . . ."

AREA PLAN COMMISSION  
GRANT COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on September 5, 2006, with Tanya Ford, Area Plan Director; and Richard L. Treon, Area Plan Commission Vice President. The officials concurred with our audit finding.

Betty S. Jones, former Bookkeeper, declined an invitation to attend the exit conference.

AREA PLAN COMMISSION  
GRANT COUNTY  
SUMMARY

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Betty S. Jones, former Bookkeeper: Receipts Not Remitted to County Auditor, page 4	<u>\$ 4,518.80</u>	<u>\$ -</u>	<u>\$ 4,518.80</u>

AFFIDAVIT

STATE OF INDIANA )

Huntington COUNTY )

I, Mary Jane Bartrom, Field Examiner, being duly sworn on my oath, state that the foregoing report based on the official records of the Area Plan Commission, Grant County, Indiana, for the period from October 1, 2004 to May 17, 2006, is true and correct to the best of my knowledge and belief.

Mary Jane Bartrom  
Field Examiner

Subscribed and sworn to before me this 26<sup>th</sup> day of September, 2006.

Carmen F. Osward  
Notary Public

My Commission Expires: 8/17/09

County of Residence: Huntington