

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

AUDIT REPORT

OF

COUNTY PLAN COMMISSION

PORTER COUNTY, INDIANA

January 1, 2005 to December 31, 2005



FILED

11/29/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	Robert W. Thompson, Jr.	01-01-05 to 12-31-06
President of the Plan Commission	Kevin Breitzke	01-01-05 to 12-31-06
President of the County Council	Robert Poparad Daniel Whitten	01-01-05 to 12-31-05 01-01-06 to 12-31-06
President of the Board of County Commissioners	Robert Harper	01-01-05 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF PORTER COUNTY

We have audited 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 Audit Result and Comment. The financial transactions of this office are reflected in the Annual Report of Porter County for the year 2005.

STATE BOARD OF ACCOUNTS

August 23, 2006

COUNTY PLAN COMMISSION
PORTER COUNTY
AUDIT RESULT AND COMMENT

UNTIMELY DEPOSITS

In 73% of receipt ranges tested, deposits were made 5 to 10 days after receipt was written. This can result in inaccurate financial data or increase risk of errors and loss.

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
PORTER COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 23, 2006, with Robert W. Thompson Jr., Executive Director; and Patricia Gibson, First Deputy. The officials concurred with our audit finding.