

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

AUDIT REPORT

OF

AREA PLAN COMMISSION

SHELBY COUNTY, INDIANA

January 1, 2006 to December 31, 2006



**FILED**

09/11/2007



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials .....	2
Transmittal Letter .....	3
Audit Result and Comment: Deposits .....	4
Exit Conference .....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Area Plan Commission Director	Amy Dillon	01-01-06 to 12-31-07
President of the County Council	Sean Eberhart Terry Smith	01-01-06 to 11-21-06 11-22-06 to 12-31-07
President of the Board of County Commissioners	Doug Warnecke Tony Newton	01-01-06 to 12-31-06 01-01-07 to 12-31-07



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

---

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

TO: THE OFFICIALS OF SHELBY COUNTY, INDIANA

We have audited the records of the Area Plan Commission for the period from January 1, 2006 to December 31, 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 Shelby County for the year 2006.

STATE BOARD OF ACCOUNTS

June 11, 2007

AREA PLAN COMMISSION  
SHELBY COUNTY  
AUDIT RESULT AND COMMENT

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 . . ."

AREA PLAN COMMISSION  
SHELBY COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 11, 2007, with Amy Dillon, Area Plan Commission Director; Terry Smith, President of the County Council; and Tony Newton, President of the Board of County Commissioners. The officials concurred with our audit finding.