

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

AUDIT REPORT
OF
BUILDING INSPECTION DEPARTMENT
VIGO COUNTY, INDIANA
January 1, 2006 to December 31, 2006



FILED
10/23/07

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Building Commissioner	David Reeves	01-01-06 to 12-31-07
President of the County Council	Robert Hellmann Darrick Scott	01-01-06 to 05-25-07 05-25-07 to 12-31-07
President of the Board of County Commissioners	Judith A. Anderson Paul Mason	01-01-06 to 12-31-06 01-01-07 to 12-31-07



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF VIGO COUNTY

We have audited the records of the Building Inspection Department 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 Vigo County for the year 2006.

STATE BOARD OF ACCOUNTS

September 6, 2007

BUILDING INSPECTION DEPARTMENT
VIGO COUNTY
AUDIT RESULT AND COMMENT

RECEIPTS NOT REMITTED

Our audit of the Building Inspection Department revealed that collections totaling \$26 were not remitted to the County. Norma Parker, Secretary, repaid this amount to the Building Inspection Nonreverting Fund on June 14, 2007. (See Summary, page 6)

Indiana Code 5-13-6-1(c) states in part: "Public funds deposited . . . shall be deposited in the same form in which they were received."

BUILDING INSPECTION DEPARTMENT
VIGO COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 6, 2007, with David Reeves, Building Commissioner; and Norma Parker, Secretary. The officials concurred with our audit finding.

BUILDING INSPECTION DEPARTMENT
VIGO COUNTY
SUMMARY

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Norma Parker, Secretary:			
Receipts Not Remitted, page 4	\$ 26	\$	\$
Paid by Norma Parker, June 14, 2007			
Receipt 7401	<u>-</u>	<u>26</u>	<u>-</u>
	<u>\$ 26</u>	<u>\$ 26</u>	<u>\$ -</u>