

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

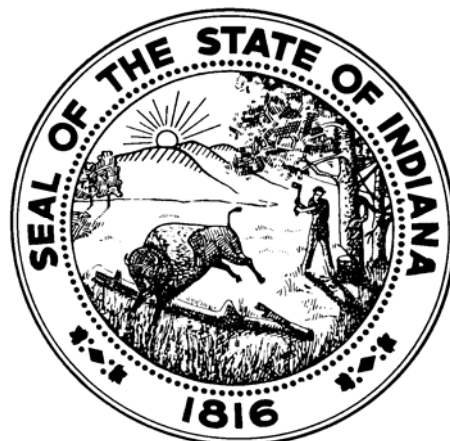
AUDIT REPORT

OF

COUNTY DEPARTMENT OF AVIATION

PUTNAM COUNTY, INDIANA

January 1, 2006 to December 31, 2006



FILED

10/24/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the Board of Aviation Commissioners	John Sturgeon Mike Clodfelter	01-01-06 to 12-31-06 01-01-07 to 12-31-07
President of the County Council	Mitchell Proctor	01-01-06 to 12-31-07
President of the Board of County Commissioners	Dennis O'Hair Kristina Warren	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 PUTNAM COUNTY

We have audited the records of the County Department of Aviation 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 Putnam County for the year 2006.

STATE BOARD OF ACCOUNTS

August 2, 2007

COUNTY DEPARTMENT OF AVIATION
PUTNAM COUNTY
AUDIT RESULT AND COMMENT

RECEIPT ISSUANCE

Collections of \$1,100 remitted to the County Auditor were not supported by issued receipts. Form of payment - cash, check or money order was not always indicated on issued receipts. Also, receipt information regarding the payment period covered on 6 of 15 hangar leases was sometimes not recorded or incorrectly recorded making it difficult to determine if all lease payments for the year had been paid.

Receipts shall be issued and recorded at the time of the transaction; for example, when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY DEPARTMENT OF AVIATION
PUTNAM COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 6, 2007, with Mike Clodfelter, President of the Board of Aviation Commissioners; and Rex Eaton, Treasurer of the Board of Aviation Commissioners.