

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

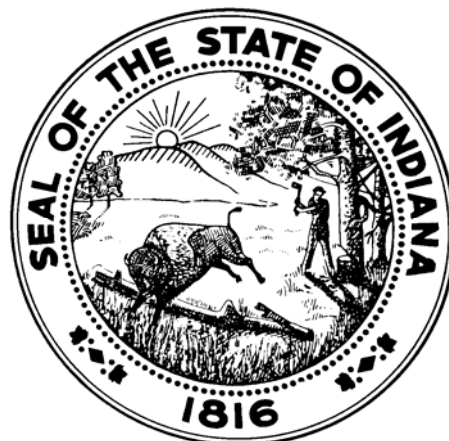
AUDIT REPORT

OF

COUNTY PLANNING COMMISSION

PUTNAM COUNTY, INDIANA

January 1, 2006 to December 31, 2006



**FILED**

10/24/2007



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials .....	2
Transmittal Letter .....	3
Audit Results and Comments:	
Condition of Records .....	4
Timely Deposits .....	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Planning Commission Director	Kim Hyten	01-01-06 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 Planning 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Putnam County for the year 2006.

STATE BOARD OF ACCOUNTS

August 22, 2007

COUNTY PLANNING COMMISSION  
PUTNAM COUNTY  
AUDIT RESULTS AND COMMENTS

CONDITION OF RECORDS

The following deficiencies relating to the recordkeeping, which were cited in prior Report B27579, were again present during our period of audit:

1. Record balances were not reconciled to depository balances.

Indiana Code 5-13-6-1(e) states in part: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

2. Posting errors were not identified. These errors included checks and receipts not recorded for the proper amounts.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

TIMELY DEPOSITS

As stated in prior Reports B26049 and B27579, in numerous instances, receipts were deposited later than the next business day. Receipts were deposited up to two weeks after collection.

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 PLANNING COMMISSION  
PUTNAM COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 22, 2007, with Kim R. Hyten, Planning Commission Director. The official concurred with our audit findings.