

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

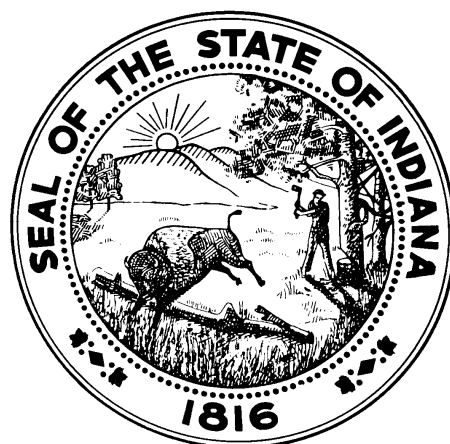
AUDIT REPORT

OF

COUNTY HIGHWAY

WASHINGTON COUNTY, INDIANA

January 1, 2006 to December 31, 2006



FILED

11/29/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Highway Superintendent	Stacy Webb Richard Graves	01-01-06 to 02-05-06 02-06-06 to 12-31-07
President of the County Council	John D. Fultz	01-01-06 to 12-31-07
President of the Board of County Commissioners	Phillip E. Lofton Byron Green Lana Sullivan	01-01-06 to 06-05-06 06-06-06 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 WASHINGTON COUNTY

We have audited the records of the County Highway 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 Washington County for the year 2006.

STATE BOARD OF ACCOUNTS

October 4, 2007

COUNTY HIGHWAY
WASHINGTON COUNTY
AUDIT RESULT AND COMMENT

PRESCRIBED FORMS

The Annual Operational Report (County Highway Form 16) was not prepared and timely filed for 2006. The Highway Supervisor's Ledger of cash balances and transaction activity of the County Highway Fund, Local Road and Street Fund, and Cumulative Bridge Fund does not agree with the County Auditor's Record. It is important that the Highway Supervisor's Ledger be properly maintained so that the Annual Operational Report can be accurately completed.

Indiana Code 8-17-4.1-7 states in part: "The annual operational report must be completed and a copy filed with the state board of accounts, the governing body, and the department by June 1 following the operational report year. . . ."

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

COUNTY HIGHWAY
WASHINGTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 6, 2007, with Richard Graves, County Highway Superintendent.

The contents of this report were discussed on October 4, 2007, with Lana Sullivan, President of the Board of County Commissioners; and John D. Fultz, President of the County Council.