

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

AUDIT REPORT

OF

DEPARTMENT OF PLANNING AND ZONING

JOHNSON COUNTY, INDIANA

January 1, 2006 to December 31, 2006



FILED

12/28/2007

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Result and Comment: Internal Controls Over Voided Receipts	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director of Planning	William Peeples Michele Canon (Interim) Brian S. Waterman	01-01-06 to 08-18-06 08-19-06 to 01-11-07 01-12-07 to 12-31-07
President of the County Council	John West John L. Price	01-01-06 to 12-31-06 01-01-07 to 12-31-07
President of the Board of County Commissioners	R.J. McConnell Mitchael Ripley	01-01-06 to 05-20-07 05-21-07 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

TO: THE OFFICIALS OF JOHNSON COUNTY

We have audited the records of the Department of Planning and Zoning 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 Johnson County for the year 2006.

STATE BOARD OF ACCOUNTS

November 21, 2007

DEPARTMENT OF PLANNING AND ZONING
JOHNSON COUNTY
AUDIT RESULT AND COMMENT

INTERNAL CONTROLS OVER VOIDED RECEIPTS

Controls for receipts generated by the Department of Planning and Zoning are insufficient. All copies of voided receipts were not maintained for audit.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

DEPARTMENT OF PLANNING AND ZONING
JOHNSON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 11, 2007, Brian S. Waterman, Director of Planning; John L. Price, President of the County Council; Mitchael Ripley, President of the Board of County Commissioners; and Janice D. Richhart, Auditor. The officials concurred with our audit findings.