

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

AUDIT REPORT

OF

COUNTY SURVEYOR

JOHNSON COUNTY, INDIANA

January 1, 2006 to December 31, 2006



**FILED**

12/28/2007



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Surveyor	Douglas K. Lechner	01-01-06 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**  
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TO: THE OFFICIALS OF JOHNSON COUNTY

We have audited the records of the County Surveyor 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

COUNTY SURVEYOR  
JOHNSON COUNTY  
AUDIT RESULT AND COMMENT

RECEIPT ISSUANCE

We noted the following deficiencies in receipt issuance:

1. Receipts were not issued for all monies collected. During our audit period we noted \$5,887.50 in deposits that were made for which no receipts were written.
2. 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, Chapter 1)
3. Receipts were issued for monies collected but never deposited. During our audit period we noted \$4,450.00 in receipts issued for bonds that were never deposited into the bank account. Instead of depositing the bond payment, checks were held and not cashed unless the bond needed to be executed. The checks were returned to the issuer after satisfactory completion of the project only if the customer returned to the government building to retrieve it. Unclaimed bond checks remain in the customers file indefinitely.

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 SURVEYOR  
JOHNSON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on December 11, 2007, with Doug K. Lechner, Surveyor; 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.