

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

AUDIT REPORT

OF

BUILDING DEPARTMENT

MONROE COUNTY, INDIANA

January 1, 2006 to December 31, 2006



**FILED**

02/08/2008



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Building Commissioner	Jim Gertsbauer	01-01-06 to 12-31-07
President of the County Council	Sophia Travis Michael Woods	01-01-06 to 12-31-06 01-01-07 to 12-31-07
President of the Board of County Commissioners	Joyce B. Poling Iris Kiesling	01-01-06 to 12-31-06 01-01-07 to 12-31-07



**STATE OF INDIANA**  
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STATE BOARD OF ACCOUNTS  
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TO: THE OFFICIALS OF MONROE COUNTY

We have audited the records of the Building Department 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 Monroe County for the year 2006.

STATE BOARD OF ACCOUNTS

October 2, 2007

BUILDING DEPARTMENT  
MONROE COUNTY  
AUDIT RESULT AND COMMENT

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the fund balances to the bank account balances were not prepared for the months of August 2006 through December 2006. We found cash necessary to balance of \$171.42 at December 31, 2006. The difference resulted from posting errors and bank fees.

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."

BUILDING DEPARTMENT  
MONROE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on December 12, 2007, with Jim Gertsbauer, Building Commissioner. The official concurred with our audit finding.