

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

AUDIT REPORT
OF
COUNTY HIGHWAY DEPARTMENT
BROWN COUNTY, INDIANA
January 1, 2007 to December 31, 2007



FILED
12/12/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Highway Superintendent	Ron Fleetwood Mark Skirvin Vacant Gary Davidson	01-01-07 to 01-09-07 01-10-07 to 04-18-07 04-19-07 to 06-18-07 06-19-07 to 12-31-08
President of the County Council	David Critser	01-01-07 to 12-31-08
President of the Board of County Commissioners	Stephanie R. Yager	01-01-07 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF BROWN COUNTY

We have audited the records of the County Highway Department for the period from January 1, 2007 to December 31, 2007, 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 Brown County for the year 2007.

STATE BOARD OF ACCOUNTS

November 24, 2008

COUNTY HIGHWAY DEPARTMENT
BROWN COUNTY
AUDIT RESULTS AND COMMENTS

ANNUAL OPERATIONAL REPORT

The Highway Department's Annual Operational Report presented for audit was not submitted by the deadline and the amounts could not be traced to the County Funds Ledger.

Indiana Code 8-17-4.1-5 states:

"The governing body shall prepare by April 15 of each year an operational report for the prior calendar year of the department within the county or municipality that has road and street responsibilities."

Indiana Code 8-17-4.1-6 states:

"This report shall be prepared on forms prescribed by the state board of accounts and must disclose all information considered necessary by the state board of accounts to reflect the financial condition and operations of the department."

Indiana Code 8-17-4.1-7 states:

"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. The department shall make the report available to the public."

HIGHWAY LEDGER

The Highway Ledger presented for audit only covered January 1, 2007 to September 6, 2007, and not for the remainder of the year.

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)

COUNTY HIGHWAY DEPARTMENT
BROWN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on November 24, 2008, with Stephanie R. Yager, President of the Board of County Commissioners; David Critser, President of the County Council; Gary Davidson, Highway Superintendent; and Donna Kelp Lutes, Highway Bookkeeper.

The contents of this report were also discussed on November 24, 2008, with Bill Austin, County Commissioner.