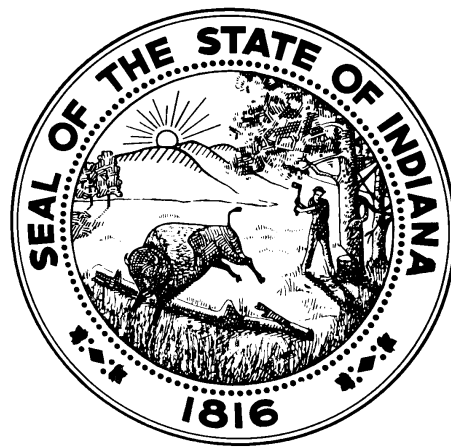


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

AUDIT REPORT
OF
ADVISORY PLAN COMMISSION
FULTON COUNTY, INDIANA
January 1, 2008 to December 31, 2008



FILED

08/14/2009

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Plan Commission Director	Casi Cramer	01-01-08 to 12-31-09
President of the County Council	James Widman	01-01-08 to 12-31-09
President of the Board of County Commissioners	Richard A. Powell Mark Rodriguez	01-01-08 to 12-31-08 01-01-09 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
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Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF FULTON COUNTY

We have audited the records of the Advisory Plan Commission for the period from January 1, 2008 to December 31, 2008 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 Fulton County for the year 2008.

STATE BOARD OF ACCOUNTS

July 6, 2009

ADVISORY PLAN COMMISSION
FULTON COUNTY
AUDIT RESULTS AND COMMENTS

APPROVAL OF FORMS

The Fulton County Plan Commission was using the following form which had not been approved or prescribed:

Permits

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 County Auditor, Chapter 4)

PRESCRIBED FORMS

The prescribed general receipt form 352 was not used in numerical order.

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 County Auditor, Chapter 4)

DEPOSITS

Of the five receipts tested, none were remitted to the County Auditor timely. There was a range of 5 to 14 days between the time the receipt was issued and the date of remittance.

IC 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. . . ."

ADVISORY PLAN COMMISSION
FULTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 6, 2009, with Casi Cramer, Plan Commission Director. The official concurred with our audit findings.