

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

AUDIT REPORT

OF

COUNTY BUILDING COMMISSION

DELAWARE COUNTY, INDIANA

January 1, 2008 to December 31, 2008



**FILED**

12/04/2009



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials .....	2
Transmittal Letter .....	3
Audit Results and Comments:	
Deposits .....	4
Fees .....	4
Accounting Records .....	4
Condition of Records .....	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Building Commissioner	Marwin Strong	01-01-08 to 12-31-09
President of the County Council	Bradley Bookout Christopher Matchett	01-01-08 to 12-31-08 01-01-09 to 12-31-09
President of the Board of County Commissioners	John Brooke Todd Donati	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  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

TO: THE OFFICIALS OF DELAWARE COUNTY, INDIANA

We have audited the records of the County Building 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 Delaware County for the year 2008.

STATE BOARD OF ACCOUNTS

October 22, 2009

COUNTY BUILDING COMMISSION  
DELAWARE COUNTY  
AUDIT RESULTS AND COMMENTS

DEPOSITS

As stated in the prior Reports B27902, B30462, B33001, and during the current audit period, in numerous instances, receipts were deposited later than the next business day. Of the 106 receipts issued in July and August 2008, 15 were issued later than the next business day.

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. . . ."

FEES

Of the 20 permits tested in 2008, 3 were not charged correctly.

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines for Counties of Indiana, Chapter 1)

ACCOUNTING RECORDS

Several posting errors were made in the Building Department's accounting records. At December 31, 2008, Department receipts totaled \$321.90 more than the amount receipted to the County Auditor's Ledger. This was for receipts written to "correct" receipts written while the bookkeeper was on vacation. No additional amounts were collected for these receipts.

At all times, the manual and computerized records, subsidiary ledgers, control ledger and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or controls ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

CONDITION OF RECORDS

The following deficiencies relating to the recordkeeping, which were cited in the prior Reports B25844, B27902, B30462, and B33001, were again present during our period of audit:

1. Not all receipts were posted to the ledgers.
2. The month to date total in the ledger was not always correct.
3. The Reports of Collections totals were incorrectly added and carried forward.

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 of Indiana, Chapter 1)

COUNTY BUILDING COMMISSION  
DELAWARE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on October 22, 2009, with Marwin Strong, Building Commissioner; and Paula Morrison, Bookkeeper. The officials concurred with our audit findings.