

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

AUDIT REPORT

OF

COUNTY DRAINAGE BOARD

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 Result and Comment: Public Works Projects.....	4-5
Exit Conference.....	6

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Surveyor	John Kelley	01-01-05 to 12-31-12
President of the Drainage Board	Tom Bennington Larry Bledsoe	01-01-08 to 12-31-09 01-01-09 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

TO: THE OFFICIALS OF DELAWARE COUNTY, INDIANA

We have audited the records of the County Drainage Board 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 Result and Comment. 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 DRAINAGE BOARD
DELAWARE COUNTY
AUDIT RESULT AND COMMENT

PUBLIC WORKS PROJECTS

Work Order 4729 was issued to Barber Contracting. The total amount of the project was \$33,185. No quotes were presented for audit and no contract was issued by the Drainage Board.

The Surveyor awarded the mowing quote to Doughty Construction for \$52,000. Quotes were not presented to the Drainage Board and the contract was not approved by them. On July 21, 2008, the Drainage Board took quotes for the final two mowings and awarded the contract to Four Seasons Landscape for \$18,050.

IC 36-1-12-4(a) states in part:

"This section applies whenever the cost of a public work project will be:

- (1) at least seventy-five thousand dollars (\$75,000) in:
 - (A) a consolidated city or second class city; or
 - (B) a county containing a consolidated city or second class city; . . ."

IC 36-1-12-4(b) states in part:

"The board must comply with the following procedure:

- (1) The board shall prepare general plans and specifications describing the kind of public work required, but shall avoid specifications which might unduly limit competition. . . .
- (2) The board shall file the plans and specifications in a place reasonably accessible to the public, which shall be specified in the notice required by subdivision (3).
- (3) Upon the filing of the plans and specifications, the board shall publish notice in accordance with IC 5-3-1 calling for sealed proposals for the public work needed . . ."

COUNTY DRAINAGE BOARD
DELAWARE COUNTY
AUDIT RESULT AND COMMENT
(Continued)

IC 36-1-12-4.7 states in part:

"(a) This section applies whenever a public work project is estimated to cost:

- (1) at least twenty-five thousand dollars (\$25,000) and less than one hundred thousand dollars (\$100,000) in:
 - (A) a consolidated city, second class city, or third class city with a population of fifteen thousand (15,000) or more;
 - (B) a county containing a consolidated city or second class city; or
 - (C) a regional water or sewage district established under Indiana Code 13-26; or
- (2) at least twenty-five thousand dollars (\$25,000) and less than fifty thousand dollars (\$50,000) in a political subdivision or agency not described in subdivision (1).

(b) The board must proceed under the following provisions:

- (1) The board shall invite quotes from at least three (3) persons known to deal in the class of work proposed to be done by mailing them a notice stating that plans and specifications are on file in a specified office. The notice must be mailed not less than seven (7) days before the time fixed for receiving quotes.
- (2) The board may not require a person to submit a quote before the meeting at which quotes are to be received. The meeting for receiving quotes must be open to the public. All quotes received shall be opened publicly and read aloud at the time and place designated and not before.
- (3) The board shall award the contract for the public work to the lowest responsible and responsive quoter.
- (4) The board may reject all quotes submitted."

COUNTY DRAINAGE BOARD
DELAWARE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 22, 2009, with Larry Bledsoe, President of the Drainage Board. The official concurred with our audit finding.