

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

AUDIT REPORT
OF
PLANNING DEPARTMENT
MIAMI COUNTY, INDIANA
January 1, 2010 to December 31, 2010



FILED
08/23/2011

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Result(s) and Comment(s):	
Reports of Collection Filed Delinquent	4
Deposits	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Zoning Administrator	Darrell Wooten	01-01-10 to 12-31-11
President of the County Council	Ralph Duckwall	01-01-10 to 12-31-11
President of the Board of County Commissioners	Greg Deeds Craig Boyer	01-01-10 to 12-31-10 01-01-11 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF MIAMI COUNTY

We have audited the records of the Plan Commission for the period from January 1, 2010 to December 31, 2010, 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(s) and Comment(s). The financial transactions of this office are reflected in the Annual Report of Miami County for the year 2010.

STATE BOARD OF ACCOUNTS

May 19, 2011

PLANNING DEPARTMENT
MIAMI COUNTY
AUDIT RESULT(S) AND COMMENT(S)

REPORTS OF COLLECTION FILED DELINQUENT

Reports of Collection filed with the County Auditor were received delinquent. The required reports were provided to the County Auditor up to four months after the collections were received by the planning and building department. On March 2, 2010, the report of collections had not been prepared and remitted with the amounts collected since December 17, 2010. An examination of the cash on hand revealed over \$1,900 of unremitted receipts and a cash shortage of \$28.38.

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)

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control 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, Chapter 1)

RECEIPTS

On many of the receipts issued by the department, the form of the amounts received (cash, check, money order) was not indicated. As a result, we could not determine whether receipts were remitted to the County Treasurer for deposit in the same form in which they were received.

Indiana Code 5-13-6-1(c) states in part: "Public funds deposited . . . shall be deposited in the same form in which they were received."

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)

PLANNING DEPARTMENT
MIAMI COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 19, 2011, with Darrell Wooten, Zoning Administrator; Craig Boyer, President of the Board of County Commissioners; and Ralph Duckwall, President of the County Council. The officials concurred with our audit findings.