

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

AUDIT REPORT

OF

JOINT PLANNING AND BUILDING DEPARTMENT

WHITLEY COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
07/19/2012

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Result and Comment: Deposits	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	David M. Sewell	01-01-11 to 12-31-12
President of the County Council	Kim H. Wheeler John M. Barrett	01-01-11 to 12-31-11 01-01-12 to 12-31-12
President of the Board of County Commissioners	Thomas B. Rethlake Donald A. Amber	01-01-11 to 12-31-11 01-01-12 to 12-31-12



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 WHITLEY COUNTY

We have audited the records of the Joint Planning and Building Department for the period from January 1, 2011 to December 31, 2011, 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 Whitley County for the year 2011.

STATE BOARD OF ACCOUNTS

May 22, 2012

JOINT PLANNING AND BUILDING DEPARTMENT
WHITLEY COUNTY
AUDIT RESULT AND COMMENT

DEPOSITS

From December 14, 2011 to December 29, 2011, receipt numbers 3246 to 3258 totaling \$632 were issued by the Joint Planning and Building Department. These receipts were posted to the ledger in December 2011, but the money was not deposited until January 11, 2012. This resulted in receipts being deposited from 13 to 28 days after the receipt was issued.

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. . . ."

JOINT PLANNING AND BUILDING DEPARTMENT
WHITLEY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 22, 2012, with David M. Sewell, Executive Director; Deanna Pepler, Office Administrator; John M. Barrett, President of the County Council; and Donald A. Amber, President of the Board of County Commissioners. The officials concurred with our audit finding.