

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

ORANGE COUNTY DEVELOPMENT COMMISSION

ORANGE COUNTY, INDIANA

January 1, 2011 to December 31, 2015



FILED
03/09/2016

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Karl Franklin Hall Douglas Pittman	07-01-11 to 06-30-13 07-01-13 to 06-30-16
President of the Board	John E. Harrison Karl Franklin Hall	07-01-11 to 06-30-13 07-01-13 to 06-30-16



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE ORANGE COUNTY DEVELOPMENT
COMMISSION, ORANGE COUNTY, INDIANA

This report is supplemental to our examination report of the Orange County Development Commission (Commission), for the period from January 1, 2011 to December 31, 2015. It has been provided as a separate report so that the reader may easily identify any Examination Results and Comments that pertain to the Commission. It should be read in conjunction with our Financial Statements Examination Report of the Commission, which provides our opinion on the Commission's financial statements. This report may be found at www.in.gov/sboa/.

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Examination Result and Comment contained herein describes the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Official Response to the Examination Result and Comment, incorporated within this report, was not verified for accuracy.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

February 25, 2016

ORANGE COUNTY DEVELOPMENT COMMISSION
EXAMINATION RESULT AND COMMENT

ANNUAL FINANCIAL REPORTS

The Annual Financial Report for 2011 was not filed electronically until April 2, 2012, which was 32 days past when the report was due.

The Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R) for 2011 was not filed with the State Examiner. The Form 100R for 2014 was not filed electronically until March 11, 2015, and the Form 100R for 2015 was not filed electronically until February 4, 2016, which were 38 days and 3 days, respectively, past the date when the reports were due.

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under IC 5-14-3.8-7."

Indiana Code 5-11-13-1 states in part:

"Every state, county, city, town, township, or school official . . . shall during the month of January of each year prepare, make, and sign a certified report, correctly and completely showing the names and business addresses of each and all officers, employees, and agents . . . and the respective duties and compensation of each, and shall forthwith file said report in the office of the state examiner of the state board of accounts."

ORANGE COUNTY DEVELOPMENT COMMISSION
EXIT CONFERENCE

The contents of this report were discussed on February 25, 2016, with Karl Franklin Hall, President of the Board; Douglas Pittman, Treasurer; Imojean Dedrick, Administrator of the Orange County Community Foundation; and Cathy Hardin, Finance Administrator of the Orange County Community Foundation.