

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

AUDIT REPORT

OF

COUNTY CONVENTION AND VISITOR'S BUREAU

VIGO COUNTY, INDIANA

January 1, 2005 to December 31, 2005



FILED
09/08/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	David Patterson	01-01-05 to 12-31-06
President of the County Council	Robert Hellmann	01-01-05 to 12-31-06
President of the Board of County Commissioners	Paul Mason Judith A. Anderson	01-01-05 to 12-31-05 01-01-06 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF VIGO COUNTY

We have audited the records of the County Convention and Visitor's Bureau for the period from January 1, 2005 to December 31, 2005, 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 Vigo County for the year 2005.

STATE BOARD OF ACCOUNTS

June 7, 2006

COUNTY CONVENTION AND VISITOR'S BUREAU
VIGO COUNTY
AUDIT RESULT AND COMMENT

EXPENSE REIMBURSEMENT ITEMIZATION

Records presented for audit included claims for reimbursement for meals with inadequate supporting documentation. Attached receipts showed only the total amount paid without a list of items purchased. Itemized receipts, in addition to descriptions of the purpose of the meal and the parties involved, are necessary to verify that the employees are being reimbursed for appropriate job-related expenses.

All claims, invoices, receipts, accounts payable vouchers, including those presented to the governing body for approval in accordance with IC 5-11-10, should contain adequate detailed documentation. All claims, invoices, receipts, and accounts payable vouchers regarding reimbursement for meals and expenses for individuals must have specific detailed information of the names of all individuals for whom amounts are claimed, including the nature, name and purpose of the business meeting, to enable the governing body to authorize payment. Payments which do not have proper itemization showing the business nature of the claim may be the personal obligation of the responsible official, employee or other person for whom the claim is made. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

COUNTY CONVENTION AND VISITOR'S BUREAU
VIGO COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 7, 2006, with David Patterson, Executive Director.