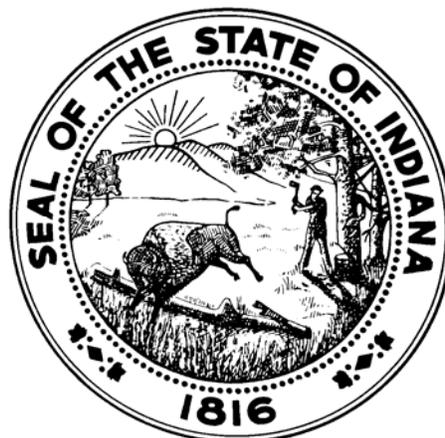


**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2765**

AUDIT REPORT  
OF

DELAWARE COUNTY CONVENTION  
AND TOURISM COMMISSION  
DELAWARE COUNTY, INDIANA

January 1, 2005 to December 31, 2005



**FILED**  
09/14/2006



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials .....	2
Transmittal Letter .....	3
Audit Results and Comments:	
Penalties, Interest and Other Charges .....	4
Credit Cards.....	4-5
Sales Tax.....	5
Exit Conference.....	6

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer of the Convention and Tourism Commission	William Summers	01-01-05 to 12-31-06
President of the Convention and Tourism Commission	George Sheridan, Jr.	01-01-05 to 12-31-06
President of the County Council	Joseph M. Russell	01-01-05 to 12-31-06
President of the Board of County Commissioners	Larry Crouch Thomas Bennington	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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STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
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INDIANAPOLIS, INDIANA 46204-2765

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

TO: THE OFFICIALS OF DELAWARE COUNTY, INDIANA

We have audited the records of the County Convention and Tourism Commission 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Delaware County for the year 2005.

STATE BOARD OF ACCOUNTS

July 18, 2006

COUNTY CONVENTION AND TOURISM COMMISSION  
DELAWARE COUNTY  
AUDIT RESULTS AND COMMENTS

PENALTIES, INTEREST AND OTHER CHARGES

Penalties and interest totaling \$520 due to the late payment of claims were paid to various vendors and the Indiana Department of Revenue during 2005.

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the governmental unit.

Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit.

Any penalties, interest or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee.

(Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

CREDIT CARDS

Twenty-one purchases were supported only by a credit card slip and eleven purchases were supported only by the statement with no additional documentation.

The State Board of Accounts will not take exception to the use of credit cards by a governmental unit provided the following criteria are observed:

- (1) The governing board must authorize credit card use through an ordinance or resolution, which has been approved in the minutes.
- (2) Issuance and use should be handled by an official or employee designated by the board.
- (3) The purposes for which the credit card may be used must be specifically stated in the ordinance or resolution.
- (4) When the purpose for which the credit card has been issued has been accomplished, the card should be returned to the custody of the responsible person.
- (5) The designated responsible official or employee should maintain an accounting system or log which would include the names of individuals requesting usage of the cards, their position, estimated amounts to be charged, fund and account numbers to be charged, date the card is issued and returned, etc.

COUNTY CONVENTION AND TOURISM COMMISSION  
DELAWARE COUNTY  
AUDIT RESULTS AND COMMENTS  
(Continued)

- (6) Credit cards should not be used to bypass the accounting system. One reason that purchase orders are issued is to provide the fiscal officer with the means to encumber and track appropriations to provide the governing board and other officials with timely and accurate accounting information and monitoring of the accounting system.
- (7) Payment should not be made on the basis of a statement or a credit card slip only. Procedures for payments should be no different than for any other claim. Supporting documents such as paid bills and receipts must be available. Additionally, any interest or penalty incurred due to late filing or furnishing of documentation by an officer or employee should be the responsibility of that officer or employee.
- (8) If properly authorized, an annual fee may be paid.

(Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

SALES TAX

Sales tax of \$80 was paid on credit card purchases during 2005.

Governmental funds generally are exempt from the payment of sales tax on qualifying purchases. Respective tax agencies should always be contacted concerning tax exemptions and payments. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

COUNTY CONVENTION AND TOURISM COMMISSION  
DELAWARE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 18, 2006, with James Mansfield, Executive Director; and Julie Ashton, Business Manager.