

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

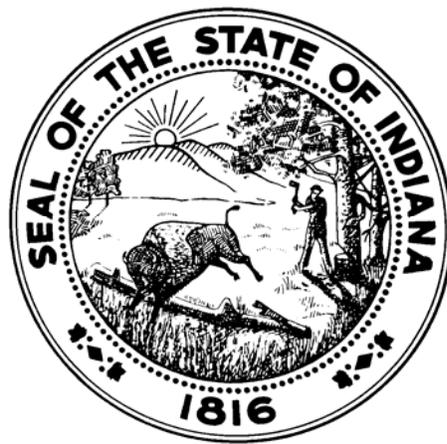
AUDIT REPORT

OF

COUNTY ANIMAL SHELTER

HARRISON COUNTY, INDIANA

January 1, 2006 to December 31, 2006



FILED
07/17/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Animal Control Officer	Mike Gentry	01-01-06 to 12-31-07
President of the County Council	Gary Davis Carl L. Mathes	01-01-06 to 12-31-06 01-01-07 to 12-31-07
President of the Board of County Commissioners	John R. Eckart James Goldman	01-01-06 to 12-31-06 01-01-07 to 12-31-07



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF HARRISON COUNTY

We have audited the records of the County Animal Shelter for the period from January 1, 2006 to December 31, 2006, 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 Harrison County for the year 2006.

STATE BOARD OF ACCOUNTS

May 14, 2007

COUNTY ANIMAL SHELTER
HARRISON COUNTY
AUDIT RESULT AND COMMENT

CONDITION OF RECORD

The following deficiencies relating to the recordkeeping, which were cited in the prior audit report, were again present during our period of audit:

- (1) Record balances were not reconciled to depository balances during the audit period.

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

- (2) Form 358, Ledger of Receipts, Disbursements and Balances was not being maintained properly.

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 of Indiana, Chapter 1)

- (3) In some instances, receipts were not issued or recorded. Receipts were not reconciled to amounts deposited.

Receipts shall be issued and recorded at the time of the transaction; for example, when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

- (4) Deposits were made later than the next business day.

Indiana Code 5-13-6-1(c) states in part: ". . . all local officers . . . who collect public funds . . . 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. . . ."

COUNTY ANIMAL SHELTER
HARRISON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 14, 2007, with Rylanda Mixon, Bookkeeper; and David Simon, Temporary Animal Control Officer. The officials concurred with our audit finding.

The contents of this report were also discussed on June 26, 2007, with James Goldman, President of the Board of County Commissioners; and Carl L. Mathes, President of the County Council.