

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

AUDIT REPORT
OF
COUNTY CONVENTION AND TOURISM BUREAU
HARRISON COUNTY, INDIANA
January 1, 2006 to December 31, 2006



FILED
07/17/2007

TABLE OF CONTENTS

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

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer of the County Convention and Tourism Bureau	Herman E. Pittman	01-01-06 to 12-31-07
President of the County Convention and Tourism Bureau	Michael Wiseman	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
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TO: THE OFFICIALS OF HARRISON COUNTY

We have audited the records of the County Convention and Tourism Bureau 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 17, 2007

COUNTY CONVENTION AND TOURISM BUREAU
HARRISON COUNTY
AUDIT RESULT AND COMMENT

CONDITION OF RECORDS

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

- (1) There were a considerable number of posting errors. These errors included checks and receipts not recorded, and interest not posted.

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)

- (2) The following prescribed or approved forms were not always in use:

Form 358 - Ledger or Receipts, Disbursements and Balances
Form 359 - Ledger of Appropriations, Encumbrances,
Disbursements, and Balances
Form 352 - General Receipt
Form 353 - General Warrant
Form 146 - Capital Assets Ledger

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)

COUNTY CONVENTION AND TOURISM BUREAU
HARRISON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 23, 2007, with Darrell Voelker, Administrator; Jim Epperson, Executive Director; and Michael Wiseman, President of County Convention and Tourism Board. 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.