

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

AUDIT REPORT
OF
COUNTY PARKS AND RECREATION
WASHINGTON COUNTY, INDIANA
January 1, 2006 to December 31, 2006



FILED
11/29/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Parks and Recreation Manager	Christopher Strange	01-01-06 to 12-31-07
President of the County Parks and Recreation Board	Paul Jolly	01-01-06 to 12-31-07
President of the County Council	John D. Fultz	01-01-06 to 12-31-07
President of the Board of County Commissioners	Phillip E. Lofton Byron Green Lana Sullivan	01-01-06 to 06-05-06 06-06-06 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 WASHINGTON COUNTY

We have audited the records of the County Parks and Recreation 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Washington County for the year 2006.

STATE BOARD OF ACCOUNTS

October 4, 2007

COUNTY PARKS AND RECREATION
WASHINGTON COUNTY
AUDIT RESULTS AND COMMENTS

INTERNAL CONTROLS

The cash register at the gate house has the capability to designate between the amount of credit sales and cash sales; however, these controls are not used to reconcile collections. Instances were noted of missing tickets from sequences of prenumbered restaurant tickets used to accumulate the daily collections at the park restaurant.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

PRESCRIBED FORMS

The following prescribed or approved form was not in use:

Form 358, Ledger of Receipts, Disbursements and Balances

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 PARKS AND RECREATION
WASHINGTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 11, 2007, with Christopher Strange, Parks and Recreation Manager. The official concurred with our audit findings.

The contents of this report were also discussed on September 24, 2007, with Paul Jolly, President of the County Parks and Recreation Board.

The contents of this report were also discussed on October 4, 2007, with Lana Sullivan, President of the Board of County Commissioners; and John D. Fultz, President of the County Council.