

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

AUDIT REPORT  
OF  
PARKS AND RECREATION DEPARTMENT  
HAMILTON COUNTY, INDIANA  
January 1, 2007 to December 31, 2007



**FILED**  
08/19/2008



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Allen Patterson	01-01-07 to 12-31-08
President of the Park Board	Andrew Prather	01-01-07 to 12-31-08
President of the County Council	Brad Beaver Rick McKinney	01-01-07 to 12-31-07 01-01-08 to 12-31-08
President of the County Commissioners	Steven Dellinger Christine Altman	01-01-07 to 12-31-07 01-01-08 to 12-31-08



**STATE OF INDIANA**  
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STATE BOARD OF ACCOUNTS  
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TO: THE OFFICIALS OF HAMILTON COUNTY

We have audited the records of the Parks and Recreation Department for the period from January 1, 2007 to December 31, 2007, 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 Hamilton County for the year 2007.

STATE BOARD OF ACCOUNTS

May 29, 2008

PARKS AND RECREATION DEPARTMENT  
HAMILTON COUNTY  
AUDIT RESULTS AND COMMENTS

INTERNAL CONTROLS

While reviewing the controls over the issuing of receipts and camp registration cards generated by the personnel at the White River Campground, we found several occurrences where daily rates charged were not noted, explanations for discounts were missing, or an explanation for amount due was not listed.

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 14)

DEPOSITS

In numerous instances, receipts were deposited later than the next business day. The receipts collected are deposited only two to three times monthly.

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

PARKS AND RECREATION DEPARTMENT  
HAMILTON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 16, 2008, with Chris Stice, Deputy Director; and Alesa Cox, Office Manager. The officials concurred with our audit findings.