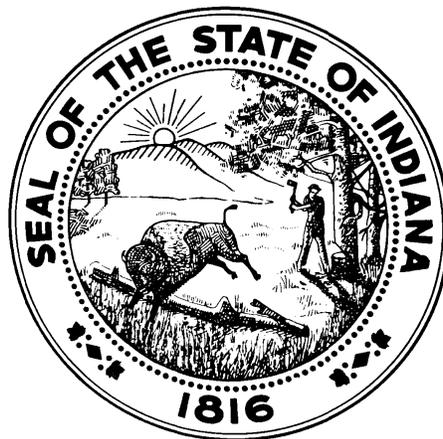


**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

AUDIT REPORT  
OF

PARK DEPARTMENT  
CITY OF ANDERSON  
MADISON COUNTY, INDIANA

January 1, 2007 to December 31, 2007



**FILED**  
09/17/2008



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CITY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Park Superintendent	Doug Zook Fred Reese, Jr.	01-01-07 to 12-31-07 01-01-08 to 12-31-08
Park Business Administrator	Pam Clendenen	01-01-07 to 12-31-08
Controller	Morris D. Long Morris D. Long (Contractual) C. Karen Carpenter	01-01-07 to 09-12-07 09-13-07 to 12-31-07 01-01-08 to 12-31-08
Mayor	Honorable Kevin S. Smith Honorable Kris Ockomon	01-01-04 to 12-31-07 01-01-08 to 12-31-11
President of the Park Board	William Warmke Darin Foltz	01-01-07 to 12-31-07 01-01-08 to 12-31-08



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302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
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TO: THE OFFICIALS OF THE CITY OF ANDERSON, MADISON COUNTY

We have audited the records of the Park 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 Result and Comment. The financial transactions of this office are reflected in the Comprehensive Annual Financial Report of the City of Anderson for the year 2007.

STATE BOARD OF ACCOUNTS

June 2, 2008

PARK DEPARTMENT  
CITY OF ANDERSON  
AUDIT RESULT AND COMMENT

RECEIPTS

The Park Department collected monies for swimming pool admissions in 2007. Six weekly cash summary reports covering forty-two days were tested for both pools. Five out of the six reports contained errors. One of the reports was missing two cash register tapes that would support daily collections. Four of the reports contained variances in the comparison of the daily cash register totals to the amounts reported and deposited. Six days reflected cash long or short ranging from \$1 to \$8.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control.

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 Cities and Towns, Chapter 7)

PARK DEPARTMENT  
CITY OF ANDERSON  
EXIT CONFERENCE

The contents of this report were discussed on July 15, 2008, with Pam Clendenen, Park Business Administrator; and Fred Reese, Jr., Park Superintendent. The officials concurred with our audit finding.

The contents of this report were discussed on July 28, 2008, with C. Karen Carpenter, Controller; and Joseph Newman, President of the Common Council.