

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

AUDIT REPORT

OF

PARK DEPARTMENT

HENRY COUNTY, INDIANA

January 1, 2007 to December 31, 2007



FILED

09/26/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Park Superintendent	Laurie Davis	01-01-07 to 12-31-08
President of the Park Department Board	Ralph Shivley Henry Ripberger	01-01-07 to 12-31-07 01-01-08 to 12-31-08
President of the Board of County Commissioners	Philip Estridge	01-01-07 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF HENRY COUNTY, INDIANA

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 Annual Report of Henry County for the year 2007.

STATE BOARD OF ACCOUNTS

July 15, 2008

PARK DEPARTMENT
HENRY COUNTY
AUDIT RESULT AND COMMENT

DEPOSITS

In numerous instances, receipts were deposited later than the next business day. We noted cash receipts held for four to six days before deposited in the bank. Amounts tested ranged from \$300 to \$1,100 accumulated prior to deposit.

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. . . ."

PARK DEPARTMENT
HENRY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 15, 2008, with Laurie Davis, Park Superintendent. The official concurred with our audit finding.