

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

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



FILED
11/24/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Park Director	Vacant Chris Johnston	01-01-07 to 02-25-07 02-26-07 to 12-31-08
President of the County Council	John L. Price Josh McCarty	01-01-07 to 12-31-07 01-01-08 to 12-31-08
President of the Board of County Commissioners	R.J. McConnell Mitchael Ripley Thomas Kite	01-01-07 to 05-20-07 05-21-07 to 12-31-07 01-01-08 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF JOHNSON 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 Johnson County for the year 2007.

STATE BOARD OF ACCOUNTS

August 27, 2008

PARKS AND RECREATION DEPARTMENT
JOHNSON COUNTY
AUDIT RESULTS AND COMMENTS

TIMELY DEPOSITS

As stated in the prior Report B31445, receipts were deposited later than the next business day. Of the receipts tested, 80% were not deposited by the next business day.

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. . . ."

NONREVERTING OPERATING FUND

As stated in the prior Report B31445, the Park Recreation Operating Fund was not appropriated. The County Council or the Park Board did not approve the budget for the fund as required by law.

Indiana Code 36-10-3-22 states:

"(a) Park and recreation facilities and programs shall be made available to the public free of charge as far as possible. However, if it is necessary to provide a particular activity, the board may charge a reasonable fee.

(b) The unit's fiscal body may establish by ordinance, upon request of the board:

- (1) a special non-reverting operating fund for park purposes from which expenditures may be made as provided by ordinance, either by appropriation by the board or by the unit's fiscal body . . ."

PARKS AND RECREATION DEPARTMENT
JOHNSON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 2, 2008, with Chris Johnston, Park Director; Josh McCarty, President of the County Council; and Janice D. Richhart, County Auditor. The officials concurred with our audit findings.