

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

AUDIT REPORT

OF

PARK AND RECREATION DEPARTMENT

BROWN COUNTY, INDIANA

January 1, 2007 to December 31, 2007



FILED
12/12/2008

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Results and Comments:	
Condition of Records	4
Deposits	4
Reports of Collection Filed Delinquent	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Park and Recreation Director	Mike Roberts	01-01-07 to 12-31-08
President of the County Council	David Critser	01-01-07 to 12-31-08
President of the Board of County Commissioners	Stephanie R. Yager	01-01-07 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF BROWN COUNTY

We have audited the records of the Park 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 Brown County for the year 2007.

STATE BOARD OF ACCOUNTS

November 24, 2008

PARK AND RECREATION DEPARTMENT
BROWN COUNTY
AUDIT RESULTS AND COMMENTS

CONDITION OF RECORDS

As noted in the previous Report B31650, financial records presented for audit were incomplete and not reflective of the activity of the department. Ledgers were not properly maintained on prescribed forms. The bank balance was not reconciled each month. The records presented did not provide sufficient information to audit or establish the accuracy or correctness of the receipt transactions, nor the proper deposit and remittance of collections.

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)

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

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)

DEPOSITS

As stated in the prior Report B31650, in numerous instances, receipts were deposited later than 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. . . ."

REPORTS OF COLLECTION FILED DELINQUENT

As previously reported in Report B31650, Reports of Collection filed with the County Auditor were remitted delinquent. The required reports were provided to the County Auditor up to two months after the collections were received by the Park and Recreation Department.

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)

PARK AND RECREATION DEPARTMENT
BROWN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on November 24, 2008, with Stephanie R. Yager, President of the Board of County Commissioners; David Critser, President of the County Council; and Mike Roberts, Park and Recreation Director.

The contents of this report were also discussed on November 24, 2008, with Bill Austin, County Commissioner.