

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

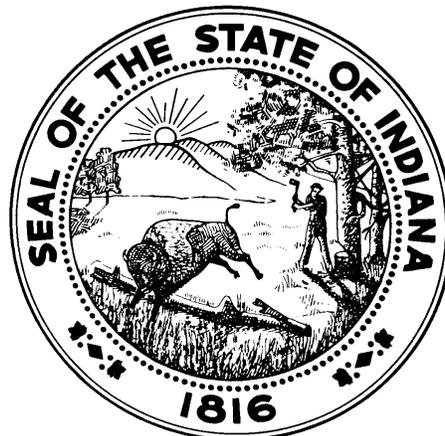
AUDIT REPORT

OF

RECYCLE/TRANSFER STATION

PULASKI COUNTY, INDIANA

January 1, 2008 to December 31, 2008



FILED

09/25/2009

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Result and Comment: Cash Necessary to Balance - Bank Reconcilements	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Recycling/Transfer Station Manager	Edward D. Clark	01-01-08 to 12-31-09
President of the County Council	Rita Carpenter	01-01-08 to 12-31-09
President of the Board of County Commissioners	Michael T. Tiede Paul Grandstaff	01-01-08 to 12-31-08 01-01-09 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF PULASKI COUNTY

We have audited the records of the Recycle/Transfer Station for the period from January 1, 2008 to December 31, 2008, 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 Pulaski County for the year 2008.

STATE BOARD OF ACCOUNTS

September 1, 2009

RECYCLE/TRANSFER STATION
PULASKI COUNTY
AUDIT RESULT AND COMMENT

CASH NECESSARY TO BALANCE - BANK RECONCILIATIONS

Depository reconciliations of the fund balances to the bank account balances were incorrect. The depository reconciliations do not include all reconciling items for the recycle center. At December 31, 2008, there was an unidentified cash necessary to balance of \$620.03.

IC 5-13-6-1(e) states in part: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

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, Chapter 1)

RECYCLE/TRANSFER STATION
PULASKI COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 1, 2009, with Paul Grandstaff, President of the Board of County Commissioners; Jay G. Sullivan, County Councilman; and Edward D. Clark, Recycling/Transfer Station Manager. The officials concurred with our audit finding.