

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

AUDIT REPORT
OF
EMERGENCY MANAGEMENT
PARKE COUNTY, INDIANA
January 1, 2008 to December 31, 2008



FILED
10/30/2009

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Kim White Amy Hensley	01-01-08 to 11-30-08 12-01-08 to 12-31-09
President of the County Council	James A. Rahn	01-01-08 to 12-31-09
President of the Board of County Commissioners	George Nicholas	01-01-08 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF PARKE COUNTY

We have audited the records of the Emergency Management 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 Parke County for the year 2008.

STATE BOARD OF ACCOUNTS

July 30, 2009

EMERGENCY MANAGMENT
PARKE COUNTY
AUDIT RESULT AND COMMENT

FEDERAL AND STATE AGENCIES - COMPLIANCE REQUIREMENTS

The following Chemical Stockpile Emergency Preparedness Program required reports were not submitted for 2008: three performance reports, the 5th quarter financial report, and the final close out report. The former Director left in 2008 and the current Director was unaware of the reporting requirements. She is now making an attempt to complete the required reports.

Political subdivisions are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings and filing requirements concerning reports and other procedural matters of federal and state agencies, including opinions of the Attorney General of the State of Indiana, and court decisions. Governmental units should file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Each governmental unit is responsible for compliance with all rules, regulations, guidelines, and directives of the Internal Revenue Service and the Indiana Department of Revenue. All questions concerning taxes should be directed to these agencies. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

EMERGENCY MANAGEMENT
PARKE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 30, 2009, with Amy Hensley, Director; Jim Meece, County Commissioner; James A. Rahn, President of the County Council; Diana Hazlett, Auditor. The officials concurred with our audit finding.