

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

AUDIT REPORT  
OF

CITY OF BLOOMINGTON  
FIREFIGHTERS' PENSION  
MONROE COUNTY, INDIANA

January 1, 2008 to December 31, 2008



**FILED**  
02/23/2010



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
City Officials .....	2
Transmittal Letter .....	3
Audit Result and Comment: Condition of Records .....	4
Exit Conference.....	5
Official Response .....	6

CITY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Firefighters' Pension Secretary	Travis Drescher	01-01-08 to 12-31-10
Controller	Susan Clark Michael Trexler	01-01-08 to 05-04-08 05-05-08 to 12-31-10
Mayor	Mark Kruzan	01-01-04 to 12-31-10
President of the Board of Public Safety	Betsy Walsh	01-01-08 to 12-31-10
President of the Common Council	Susan Sandberg Andrew Ruff Isabel Piedmont-Smith	01-01-08 to 12-31-08 01-01-09 to 12-31-09 01-01-10 to 12-31-10



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TO: THE OFFICIALS OF THE CITY OF BLOOMINGTON

We have audited the records of the City of Bloomington Firefighters' Pension 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 Comprehensive Annual Financial Report of the City of Bloomington, Monroe County, for the year 2008.

STATE BOARD OF ACCOUNTS

December 21, 2009

CITY OF BLOOMINGTON  
FIREFIGHTERS' PENSION  
AUDIT RESULT AND COMMENT

CONDITION OF RECORDS

The following deficiencies, relating to the recordkeeping that were cited in the prior audit report, were present during the current audit period: recorded cigarette tax receipts were different by the June 30, 2008, amount of \$58,504.86 shown in the City Controller's records.

Expenditure differences were immaterial. One difference was for FICA not posted in the pension records. The two other differences were due to mistyped account numbers in the Oracle system and were not the Pension Secretary's error.

The Pension Secretary should balance the Firefighters' Pension records with the Controller's office and investigate differences between the two.

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 Cities and Towns, Chapter 7)

CITY OF BLOOMINGTON  
FIREFIGHTERS' PENSION  
EXIT CONFERENCE

The contents of this report were discussed on January 20, 2010, with Mark Kruzan, Mayor; Maria Heslin, Deputy Mayor; Michael Trexler, Controller; Kevin Robling, Corporation Counsel; and Jeff McMillan, Deputy Controller. The official response has been made a part of this report and may be found on page 6.



**City of Bloomington  
Office of the Controller**

**Response to the Fire Pension 2008 Audit Report**

**Condition of records**

*SBoA Comments:* The following deficiencies, relating to the recordkeeping that were cited in the prior audit report, were present during the current audit period: Cigarette Tax receipts were off by the June 30, 2008 amount of \$58,504.86 shown in the City Controller's records.

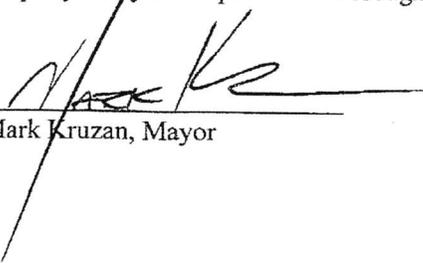
Expenditure differences were immaterial. One amount was for FICA not posted in the pension records. The two other differences were due to mistyped acct numbers in the Oracle system and were not the Pension Secretary's error.

The Pension Secretary should balance the Firefighter's Pension records with the Controller's office and investigate differences between the two.

- (1) There were a considerable number of posting errors. These errors included deposits not receipted, checks and receipts not recorded in the proper amounts, interest not posted, and nonsufficient funds checks incorrectly posted.

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 Cities and Towns, Chapter 7)

*City Action:* Beginning in 2009, The Pension Secretary now balances each payroll with the Controller's Office, comparing the current period with the previous months and ensuring that all activity is recorded properly. Any discrepancies are brought to the attention of the Pension Secretary to be reconciled.

  
Mark Kruzan, Mayor

  
Mike Trexler, City Controller