

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

AUDIT REPORT  
OF

CITY OF BLOOMINGTON  
PARKS AND RECREATION  
MONROE COUNTY, INDIANA

January 1, 2008 to December 31, 2008



**FILED**  
02/23/2010



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CITY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director, Parks and Recreation	Mick Renneisen	01-01-08 to 12-31-09
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 Park Commissioners	John Carter	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



**STATE OF INDIANA**  
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STATE BOARD OF ACCOUNTS  
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TO: THE OFFICIALS OF THE CITY OF BLOOMINGTON

We have audited the records of the City of Bloomington Parks and Recreation 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  
PARKS AND RECREATION  
AUDIT RESULT AND COMMENT

INTERNAL CONTROLS

Controls over the receipting, recording, and accounting for the Parks Department programs were insufficient. During the review of receipts, discrepancies between cash register tapes and summary sheets were noticed on one of three Twin Lakes Concession receipt days tested. A signature of the supervisor only indicated "The tape is wrong." Proper supporting documentation should be kept and differences should be investigated. The amounts were immaterial; however, it could indicate a potential internal control issue.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

CITY OF BLOOMINGTON  
PARKS AND RECREATION  
EXIT CONFERENCE

The contents of this report were discussed on January 20, 2010, with Judy Seigle, Office Manager; Mark Kuzan, 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 Parks & Recreation Department 2008 Audit Report**

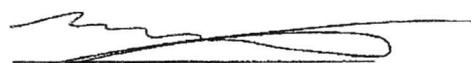
**Internal Controls**

*SBoA Comments:* Controls over the receipting, recording, and accounting for the Parks Department programs were insufficient. During the review of receipts, discrepancies between cash register tapes and summary sheets were noticed on one of three Twin Lakes Concession receipt days tested. A signature of the supervisor only indicated "The tape is wrong." Proper supporting documentation should be kept and differences should be investigated. The amounts were immaterial; however, it could indicate a potential internal control issue.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

*City Action:* As of the beginning of 2009, a full-time staff member now makes the deposits each day. If a discrepancy is found (either with an over ring or incorrect change) a supervisor signs off on the daily summary sheet to verify the error. Two (seasonal) employees are present when the bags are picked up by the courier each day. Courier bags are kept locked up and issued in sequential order. In addition, the bags are accounted for on a daily log that is submitted to the main office on a monthly basis. Administrative staff is now performing "spot audits" to reconcile, a second time, daily receipts.

  
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Mark Kruzan, Mayor

  
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Mike Trexler, City Controller