

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

AUDIT REPORT
OF
COUNTY FAIR BOARD
DELAWARE COUNTY, INDIANA
January 1, 2009 to December 31, 2009



FILED

08/18/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the Fair Board	Jane Lasater	01-01-09 to 12-31-10
President of the County Council	Christopher Matchett	01-01-09 to 12-31-10
President of the Board of County Commissioners	Todd Donati	01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF DELAWARE COUNTY

We have audited the records of the County Fair Board for the period from January 1, 2009 to December 31, 2009, 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 Delaware County for the year 2009.

STATE BOARD OF ACCOUNTS

June 16, 2010

COUNTY FAIR BOARD
DELAWARE COUNTY
AUDIT RESULT AND COMMENT

SUPPORTING DOCUMENTATION - FAIRGROUNDS

Payments were made to the Delaware County Exposition Center to reimburse them for fair expenses paid. The invoice submitted to the County for these expenditures only included copies of the check given to the payee. No explanation was given as to why payment was made and included some checks made out to cash. Due to the lack of supporting information, the validity and accountability for some money disbursed could not be established.

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

COUNTY FAIR BOARD
DELAWARE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 16, 2010, with John Dorer, Treasurer of the Fair Board. The official concurred with our audit finding.