

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

AUDIT REPORT

OF

COUNTY ANIMAL SHELTER

HARRISON COUNTY, INDIANA

January 1, 2009 to December 31, 2009



FILED

10/06/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Animal Control Officer	Bruce G. LaHue	01-01-09 to 12-31-10
President of the County Council	Chris Timberlake	01-01-09 to 12-31-10
President of the Board of County Commissioners	James Goldman	01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF HARRISON COUNTY

We have audited the records of the County Animal Shelter 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of Harrison County for the year 2009.

STATE BOARD OF ACCOUNTS

August 31, 2010

COUNTY ANIMAL SHELTER
HARRISON COUNTY
AUDIT RESULT AND COMMENT

CONDITION OF RECORDS

The following deficiencies relating to the recordkeeping, which were cited in the prior audit report, were again present during our period of audit:

- (1) Record balances were not reconciled to depository balances during the audit period.

IC 5-13-6-1(e) states: "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 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 of Indiana, Chapter 1)

- (2) Deposits were made later than the next business day. Although receipts were written daily, deposits were only made from 1 to 4 times a month.

IC 5-13-6-1(c) states in part: ". . . all local officers . . . who collect public funds . . . shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the . . . local boards of finance. . . ."

COUNTY ANIMAL SHELTER
HARRISON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 3, 2010, with Bruce G. LaHue, Animal Control Officer. The official concurred with our audit finding.

The contents of this report were also discussed on August 31, 2010, with James Goldman, President of the Board of County Commissioners; and Chris Timberlake, President of the County Council.