

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

AUDIT REPORT
OF
PARKS AND RECREATION DEPARTMENT
HAMILTON COUNTY, INDIANA
January 1, 2010 to December 31, 2010



FILED
07/26/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Al Patterson	01-01-10 to 12-31-10
President of the County Council	Meredith Carter James Belden	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the Board of County Commissioners	Steve Dillinger Christine Altman	01-01-10 to 12-31-10 01-01-11 to 12-31-11



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 HAMILTON COUNTY

We have audited the records of the Parks and Recreation Department for the period from January 1, 2010 to December 31, 2010, 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 Hamilton County for the year 2010.

STATE BOARD OF ACCOUNTS

May 19, 2011

PARKS AND RECREATION DEPARTMENT
HAMILTON COUNTY
AUDIT RESULTS AND COMMENTS

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the fund balances to the bank account balances were not performed for the Parks and Recreation Department operating bank account.

Indiana Code 5-13-6-1(e) states in part: "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/or 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, Chapter 1)

REPORTS OF COLLECTIONS

Reports of Collections and accompanying remittances were not filed with the County Auditor in a timely manner. Four of the twelve reports reviewed were filed with the County Auditor more than 20 days after the end of the month. In addition, the Reports of Collections submitted to the County Auditor for Parks and Recreation Department collections could not be verified to ledgers maintained by the Parks and Recreation Department.

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 Counties, Chapter 1)

PRESCRIBED FORMS

The Parks and Recreation Department is using a computer program to generate all accounting records. The resulting forms and reports are not replicas of prescribed or approved forms and have not been approved by the State Board of Accounts. The following is a listing of prescribed or approved forms not in use:

General Form 358, Ledger of Receipts, Disbursements and Balances.

All governmental units are required by law to use the forms prescribed by this department. Where a form is prescribed it must be used, without change, in all counties; however, authority is given the State Board of Accounts to approve alternate forms for a county where required to accommodate their use computerized accounting or where other conditions merit approval. To obtain approval for use of an alternate form for a computerized office three copies thereof must be submitted to the State Board of Accounts with a letter of request. If the change directly affects another public office, the request should also be signed by the official in that office. Approval of an alternate form restricts its use to the county for which approved and does not extend its use to any other county. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 12)

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 Counties, Chapter 1)

PARKS AND RECREATION DEPARTMENT
HAMILTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 23, 2011, with Al Patterson, Director, and Alesa Cox, Administrative Assistant. The officials concurred with our audit findings.

The contents of this report were discussed on May 31, 2011, with Dawn Coverdale, Auditor, and Robin Mills, Chief Deputy Auditor.