

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

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



FILED
08/25/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Parks and Recreation Director	Evie Kirkwood	01-01-10 to 12-31-11
President of the Parks and Recreation Board	Larry Cantanzarite	01-01-10 to 12-31-11
President of the County Council	Rafael Morton	01-01-10 to 12-31-11
President of the Board of County Commissioners	Robert Kovach	01-01-10 to 12-31-11



STATE OF INDIANA
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TO: THE OFFICIALS OF ST. JOSEPH 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 St. Joseph County for the year 2010.

STATE BOARD OF ACCOUNTS

July 20, 2011

PARKS AND RECREATION DEPARTMENT
ST. JOSEPH COUNTY
AUDIT RESULTS AND COMMENTS

DEPOSITS

In numerous instances, receipts were deposited later than the next business day. For example, fees collected during the period July 13, 2010 through July 19, 2010, totaling \$695, were not deposited until July 20, 2010. In another example, fees collected during the period July 20, 2010 through July 25, 2010, totaling \$1,292 were not deposited until July 27, 2010. In the first example all collections were in the form of cash except for \$42. In the second example, all collections were in the form of cash except for \$27.

The Parks and Recreation Director, Evie Kirkwood, responded that, "The Administrative Support staff for the County Parks met in June to discuss procedures, based on our reduced staffing, to improve timeliness of deposits."

Indiana Code 5-13-6-1(c) states in part:

". . . all local officers . . . who collect public funds of their respective political subdivisions 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. . . ."

PARK DEPARTMENT PART-TIME EMPLOYEES

During 2010, three part-time park employees received \$3,082 in leave benefits which were not authorized for part-time St. Joseph County employees. Leave benefits are described in the County's Human Resources Policies and Benefits Manual. This manual shows that vacation leave, sick leave, and personal leave are authorized for full-time County employees.

During 2010, one of the part-time employees received 60 hours paid vacation leave, 42 hours paid sick leave, and 34 hours paid personal leave. The second part-time employee received 80 hours paid vacation leave and 52 hours paid sick leave during 2010. The third part-time employee received 60 hours paid vacation leave during 2010. Using the individuals' rates of pay for each of these employees, we calculated a 2010 total paid leave of \$3,082.

The Parks and Recreation Director, Evie Kirkwood, responded that, "A draft ordinance has been submitted to the County Council to amend the County's Human Resources Policies and Benefits Manual."

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution, or salary schedule adopted by the governing body unless otherwise authorized by statute. Compensation should be made in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 18)

PARKS AND RECREATION DEPARTMENT
ST. JOSEPH COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 15, 2011, with Evie Kirkwood, Parks and Recreation Director, and Larry Cantanzarite, President of the Parks and Recreation Board.

On July 20, 2011, the contents of this report were discussed with Robert Kovach, President of the Board of County Commissioners, and Rafael Morton, President of the County Council. These officials concurred with our audit findings.