

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, 2011 to December 31, 2011



FILED
08/01/2012

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Animal Control Officer	Bruce G. LaHue	01-01-11 to 12-31-12
President of the County Council	Gary Davis	01-01-11 to 12-31-12
President of the Board of County Commissioners	James Goldman	01-01-11 to 12-31-12



STATE OF INDIANA
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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, 2011 to December 31, 2011, 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 2011.

STATE BOARD OF ACCOUNTS

July 16, 2012

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 also present during the current audit period:

1. Record balances were not reconciled to depository balances during the audit period. As of December 31, 2011, the record balance of the County Animal Shelter was \$1,967, of which \$513 was December collections not yet remitted to the County Treasurer and the remaining balance of \$1,454 was unidentified collections. In February of 2012, \$993 of the unidentified collections were remitted to the County Treasurer due to the bank account no longer being used.

Indiana Code 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/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 of Indiana, Chapter 1)

2. Deposits were made later than the next business day. Although receipts were written almost daily, only 19 deposits were made during the audit period. There were as many as 29 days between the receipt date and the date the collections were deposited.

Indiana Code 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. . . ."

3. Reports of Collections filed with the County Auditor were received delinquent. Collections for May, June, July, and August were remitted to the County Auditor on September 27, 2012, and collections for September, October, and November were remitted to the County Auditor on December 5, 2012.

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 of Indiana, Chapter 1)

COUNTY ANIMAL SHELTER
HARRISON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 14, 2012, with Bruce G. LaHue, Animal Control Officer. The Official Response has been made a part of this report and may be found on page 6.

The contents of this report were discussed on July 16, 2012, with James Goldman, President of the Board of County Commissioners; and Gary Davis, President of the County Council.

HARRISON COUNTY ANIMAL CONTROL

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www.hcanimalcontrol.com

June 20, 2012

Indiana State Board of Accounts
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Indianapolis, IN 46204-2765

To Whom It May Concern:

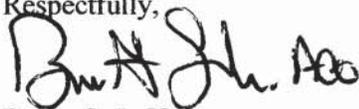
The following letter is an “**OFFICAL RESPONSE**” to Audit Results and Comments based on the examined period of January 1, 2011 to December 31, 2011.

I would first like to say that I concur with the findings of the examiner and that the examiner was extremely professional and provided detailed explanation for his findings. The reasons for the deficiencies as listed are as follows:

I'm the only Animal Control Officer for Harrison County, and as such am not only responsible for the field service response which routinely number in excess of fifteen (15) per day, but also have operational and administrative responsibility for the 3700 square foot shelter that processed 3453 animals during the audit period. My problem is that, I'm one person and have to prioritize in an attempt to ensure some level of public safety, not to mention the humane care of the animals in my charge. I'm forced daily to choose what will not get done. I understand I'm responsible for every penny collected by Harrison County Animal Control and have in the past had to pay money from my pocket to cover a variance. I take my responsibilities very serious and understand the importance of the requirements set forth by the State of Indiana. My dilemma however is that I can't be in two places at the same time and when forced to choice public safety whens every time. I have asked for the resources necessary to minimize and or prevent the deficiencies identified but have been denied by the Harrison County Fiscal body, so all I can promise is that I will continue to strive for compliance. My daily work consist of euthanizing (killing) animals and taking verbal abuse as well as physical threats of abuse from the public because they are also dissatisfied with my inability to be in two places at one time. I am a professional and to have these deficiencies is extremely troubling, not to mention embarrassing since its public information.

I submit this official response with the hope that all that read it fully understand, that my deficiencies are not the result of my incompetence, defiance or apathy. My situation is unsustainable without additional resources or reduction in services offered. That's not your fault and I apologize for my deficiencies and any inconvenience caused by them. I sincerely appreciate the opportunity to explain the situation.

Respectfully,



Bruce G. LaHue,

Harrison County Animal Control Officer