

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, 2011 to December 31, 2011



FILED
08/17/2012

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Park Board President	Andrew Prather	01-01-11 to 12-31-12
Director	Allen Patterson	01-01-11 to 12-31-12
President of the County Council	James Belden Steven Schwartz	01-01-11 to 12-31-11 01-01-12 to 12-31-12
President of the Board of County Commissioners	Christine Altman Steven Holt	01-01-11 to 12-31-11 01-01-12 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE OFFICIALS OF HAMILTON COUNTY

We have audited the records of the Park and Recreation Department 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 Hamilton County for the year 2011.

STATE BOARD OF ACCOUNTS

May 23, 2012

PARKS AND RECREATION DEPARTMENT
HAMILTON COUNTY
AUDIT RESULT AND COMMENT

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the fund balances to the bank account balances do not agree. The reconciled bank account balance is less than the ledger amount by \$219.08.

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, Chapter 1)

PARKS AND RECREATION DEPARTMENT
HAMILTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 3, 2012, with Allen Patterson, Director, and Alesa Cox, Office Manager. The officials concurred with our audit findings.