

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, 2011 to December 31, 2011



FILED
09/04/2012

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Parks and Recreation Director	Evelyn Kirkwood	01-01-11 to 12-31-12
President of the Parks and Recreation Board	Larry Cantanzarite	01-01-11 to 12-31-12
President of the County Council	Rafael Morton	01-01-11 to 12-31-12
President of the Board of County Commissioners	Bob Kovach Andrew T. Kostielney	01-01-11 to 12-31-11 01-01-12 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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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, 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 St. Joseph County for the year 2011.

STATE BOARD OF ACCOUNTS

August 2, 2012

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

DEPOSITS

In numerous instances, receipts were deposited later than the next business day. Generally, fees collected from Tuesday to Thursday are turned in to the Main Office on Fridays and fees collected from Friday to Monday are turned in to the Main Office Tuesdays. The Parks policy is to make deposits on Tuesdays and Fridays as needed; however this does not always happen. For example, the period Sunday, June 12, 2012 through Saturday, June 18, 2012, totaling \$2,850 was not deposited until Sunday, June 19, 2012. In the example, collections were in the form of cash \$2,115 and credit card charges of \$735.

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. . . ."

PARKS AND RECREATION DEPARTMENT
ST. JOSEPH COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 27, 2012, with Evelyn Kirkwood, Parks and Recreation Director.

The contents of this report were discussed on August 2, 2012, with Andrew T. Kostielney, President of the Board of County Commissioners, and with Rafael Morton, President of the County Council.