

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

AUDIT REPORT

OF

PURDUE EXTENSION

HANCOCK COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
09/06/2012

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Office Manager	Pam Komendo	01-01-11 to 12-31-12
President of the County Council	William Bolander	01-01-11 to 12-31-12
President of the Board of County Commissioners	Brad Armstrong Tom Stevens	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 HANCOCK COUNTY

We have audited the records of the Purdue Extension Office 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 Hancock County for the year 2011.

STATE BOARD OF ACCOUNTS

August 7, 2012

PURDUE EXTENSION
HANCOCK COUNTY
AUDIT RESULT AND COMMENT

CASH NECESSARY TO BALANCE, BANK RECONCILIATIONS

A review of the Purdue Extension year end bank reconciliation revealed cash short in the amount of \$401.10.

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)

PURDUE EXTENSION
HANCOCK COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 7, 2012, with Pam Komendo, Office Manager; Tom Stevens, President of the Board of County Commissioners; and William Bolander, President of the County Council.