

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

EXAMINATION REPORT
OF
COUNTY PARKS AND RECREATION DEPARTMENT
WASHINGTON COUNTY, INDIANA
January 1, 2011 to December 31, 2011



FILED
12/21/2012

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COUNTY OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|---|------------------|----------------------|
| County Parks and Recreation Manager | (Vacant) | 01-01-11 to 02-27-11 |
| | Jerome Losson | 02-28-11 to 08-03-12 |
| | Alvin Burman | 08-04-12 to 12-31-12 |
| President of the County Parks and Recreation Board | Lester Sowder | 01-01-11 to 12-31-11 |
| | Tim Rainbolt | 01-01-12 to 12-31-12 |
| President of the County Council | Mark Manship | 01-01-11 to 12-31-11 |
| | Benjamin Bowling | 01-01-12 to 12-31-12 |
| President of the Board of County Commissioners | John D. Fultz | 01-01-11 to 12-31-11 |
| | David Brown | 01-01-12 to 12-31-12 |



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF WASHINGTON COUNTY

We have examined the records of the County 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 Examination Result and Comment. The financial transactions of this office are reflected in the Annual Report of Washington County for the year 2011.

STATE BOARD OF ACCOUNTS

October 31, 2012

COUNTY PARKS AND RECREATION DEPARTMENT
WASHINGTON COUNTY
EXAMINATION RESULT AND COMMENT

INTERNAL CONTROLS

The County Parks and Recreation Department accounts for its collections from the gate house and camp store through the use of cash registers. At the end of each day a report is ran from each collection point providing totals by sales type, total collections, and the form of collections such as cash or credit card. The totals by sales type such as gate admissions, boat rental. etc., from the gate house and camp store are posted to a "Daily Collection Log" in lieu of the prescribed Form 358 - Ledger of Receipts, Disbursements, and Balances. Daily deposits are not being reconciled to the "Daily Collection Log" which has resulted in \$21,532 being deposited but not recorded on the "Daily Collection Log" and therefore, not remitted to the County Auditor on a report of collections.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate reports and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY PARKS AND RECREATION DEPARTMENT
WASHINGTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 31, 2011, with Alvin Burman, County Parks and Recreation Manager, and Tim Rainbolt, President of the County Parks and Recreation Board. The officials concurred with our finding.

The contents of this report were also discussed on October 31, 2012, with David Brown, President of the Board of County Commissioners, and Benjamin Bowling, President of the County Council.