

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

EXAMINATION REPORT
OF
COUNTY AUDITOR
PARKE 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>
Auditor	Pam Adams	01-01-11 to 12-31-14
President of the County Council	George Nicholas	01-01-11 to 12-31-12
President of the Board of County Commissioners	James A. Rahn	01-01-11 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF PARKE COUNTY

We have examined the records of the County Auditor 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Parke County for the year 2011.

STATE BOARD OF ACCOUNTS

November 1, 2012

COUNTY AUDITOR
PARKE COUNTY
EXAMINATION RESULTS AND COMMENTS

CAPITAL ASSETS

County Form 146, Capital Asset Ledger, was not in use as prescribed to provide accountability for the County's capital assets. Additions and deletions were not posted to the capital asset ledger for the purchases and disposals of capital assets as required by the uniform compliance guidelines. A similar comment was included in prior Report B38920.

Every governmental unit should have a complete inventory of all capital assets owned which reflect their acquisition value. Such inventory should be recorded on the Capital Assets Ledger Form. A complete inventory should be taken at least every two years for good internal control and for verifying account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

ERRORS ON CLAIMS

Four of the sixty disbursements tested did not contain adequate supporting documentation, such as receipts, invoices, and other public records. Two of the claims had missing receipts, one for postage for \$16.99 and one for a meal from Bob Evans for \$34.85. One of the claims was written to Michael Stites for the attorney fees for the Planning and Zoning Department. The County does not have an agreement or contract with Michael Stites, Attorney at Law. One of the claims was paid for travel expenses for a flat rate of \$25 for an employee of the Assessor's office instead of using the County's travel policy. Due to the lack of supporting information, the validity and accountability for some money disbursed could not be established.

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for County Auditors, Chapter 7)

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for County Auditors, Chapter 14)

COUNTY AUDITOR
PARKE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on November 1, 2012, with James A. Rahn, President of the Board of County Commissioners, and Pam Adams, Auditor. The officials concurred with our findings.