

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

AUDIT REPORT
OF
CONVENTION AND VISITORS COMMISSION
PARKE COUNTY, INDIANA
January 1, 2012 to December 31, 2012



FILED
06/25/2013

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Jameson Hibbs	01-01-12 to 12-31-13
President of the Convention and Visitors Commission	Jim Meece	01-01-12 to 12-31-13
President of the County Council	James A. Rahn	01-01-12 to 12-31-13
President of the Board of County Commissioners	George Nicholas Jim Meece	01-01-12 to 12-31-12 01-01-13 to 12-31-13



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF PARKE COUNTY

We have audited the records of the Convention and Visitors Commission for the period from January 1, 2012 to December 31, 2012, 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Parke County for the year 2012.

STATE BOARD OF ACCOUNTS

April 23, 2013

CONVENTION AND VISITORS COMMISSION
PARKE COUNTY
AUDIT RESULTS AND COMMENTS

INTERNAL CONTROLS

The Parke County Convention and Visitors Commission had 50 blank checks signed in their check-book. The checks are being signed in advance prior to the completing of the checks and providing supporting documentation.

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, Chapter 1)

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the fund balances to the bank account balances were not presented for audit for the 2012 audit period.

Indiana Code 5-13-6-1(e) states in part: "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."

CONVENTION AND VISITORS COMMISSION
PARKE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on April 23, 2013, with Jameson Hibbs, Treasurer; Jim Meece, President of the Convention and Visitors Commission; John K. Pratt, Vice President of the County Council; James A. Rahn, President of the County Council; and Pam Adams, County Auditor. The officials concurred with our audit findings.