

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

AUDIT REPORT

OF

COUNTY ANIMAL SHELTER

HARRISON COUNTY, INDIANA

January 1, 2012 to December 31, 2012



FILED
06/27/2013

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Result and Comment: Condition of Records	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Animal Control Officer	Bruce G. LaHue	01-01-12 to 12-31-13
President of the County Council	Gary Davis	01-01-12 to 12-31-13
President of the Board of County Commissioners	James Goldman Kenny Saulman	01-01-12 to 12-31-12 01-01-13 to 12-31-13



STATE OF INDIANA
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TO: THE OFFICIALS OF HARRISON COUNTY

We have audited the records of the County Animal Shelter 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of Harrison County for the year 2012.

STATE BOARD OF ACCOUNTS

April 18, 2013

COUNTY ANIMAL SHELTER
HARRISON COUNTY
AUDIT RESULT AND COMMENT

CONDITION OF RECORDS

The following deficiencies relating to the recordkeeping, which were cited in the prior report, were again present during our period of audit:

1. Record balances were not reconciled to depository balances during the audit period.

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

2. Receipts were not deposited daily. Although receipts were written almost daily, only 21 deposits were made during the audit period.

Indiana Code 5-13-6-1(c) states in part: ". . . all local officers . . . who collect public funds . . . 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. . . ."

3. Reports of Collections filed with the County Auditor were filed delinquent. Collections for January and February 2012 were remitted to the County Auditor in March 2012. Collections for March and April 2012 were remitted in May 2012. Collections for May 2012 were remitted in July 2012. Collections for June, July, and August 2012 were remitted in October 2012. Collections for September, October, November, and December 2012 were remitted in January 2013.

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

4. The Ledger of Receipts, Disbursements and Balances was not maintained properly. The Ledger contained only receipt postings and had no disbursements or balances posted.

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COUNTY ANIMAL SHELTER
HARRISON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on March 20, 2013, with Bruce G. LaHue, Animal Control Officer. The official concurred with our audit finding.

The contents of this report were also discussed on April 18, 2013, with Kenny Saulman, President of the Board of County Commissioners, and Gary Davis, President of the County Council. The officials concurred with our audit finding.