



STATE OF INDIANA
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July 13, 2015

TO: THE OFFICIALS OF THE JEFFERSON COUNTY BOARD OF TOURISM,
JEFFERSON COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Jefferson County Board of Tourism (Board of Tourism), for the period of January 1, 2010 to December 31, 2014, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

Our procedures were designed solely to satisfy the requirements of Indiana Code 5-11-1. Because our procedures were not designed to opine on the Board of Tourism's financial statements, we did not follow *generally accepted auditing standards*. Accordingly, we do not express an opinion on any basic financial statement of the Board of Tourism.

Management is responsible for preparing and maintaining its accounting records and related documents, as well as compliance with applicable state laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The Board of Tourism's Annual Financial Reports filed for years prior to 2011 can be found on the Indiana Transparency Portal website: www.in.gov/itp/annual_reports/. For years 2011 and later, the Annual Financial Reports filed by the Board of Tourism can be found on the Gateway website: <https://gateway.ifionline.org/>.

The Comments contained herein describe the identified reportable instances of noncompliance found as a result of the procedures we performed. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Current Period Comments

- *The Annual Financial Report filed on Gateway for 2011, 2012, 2013, and 2014 contained a number of errors and did not properly reflect the financial activity of the Operating-Main Checking account and the Operating-Money market account.*

<u>Years</u>	<u>Fund</u>	<u>Category</u>	<u>Amount Per Gateway</u>	<u>Amount Per Ledger</u>	<u>Difference</u>
2011	Operating-Main Checking acct	Receipts	\$ -	\$ 249,000.00	\$ (249,000.00)
2011	Operating-Main Checking acct	Disbursements	-	247,412.25	(247,412.25)
2011	Operating-Main Checking acct	End. Balance	3,307.21	4,894.96	(1,587.75)
2011	Operating-Money Market acct	Receipts	-	285,851.53	(285,851.53)
2011	Operating-Money Market acct	Disbursements	-	249,000.00	(249,000.00)
2011	Operating-Money Market acct	End. Balance	261,056.95	297,908.47	(36,851.53)
2012	Operating-Main Checking acct	Beg. Balance	9,789.92	4,894.96	4,894.96
2012	Operating-Main Checking acct	Receipts	270,385.31	247,412.25	22,973.06
2012	Operating-Main Checking acct	Disbursements	275,189.74	252,216.58	22,973.16
2012	Operating-Main Checking acct	End. Balance	4,985.99	90.63	4,895.36
2012	Operating-Money Market acct	Beg. Balance	595,816.16	297,908.48	297,907.68
2012	Operating-Money Market acct	End. Balance	647,552.42	349,643.94	297,908.48
2013	Operating-Main Checking acct	Beg Bal	4,985.59	90.63	4,894.96
2013	Operating-Main Checking acct	Beg. Balance	297,366.67	337,366.67	(40,000.00)
2013	Operating-Main Checking acct	Disbursements	292,910.07	332,910.07	(40,000.00)
2013	Operating-Main Checking acct	End. Balance	9,442.19	4,547.23	4,894.96
2013	Operating-Money Market acct	Beg. Balance	647,552.42	349,643.94	297,908.48
2013	Operating-Money Market acct	Receipts	294,250.46	317,540.57	(23,290.11)
2013	Operating-Money Market acct	Disbursements	290,000.00	313,290.11	(23,290.11)
2013	Operating-Money Market acct	End. Balance	651,802.88	353,894.40	297,908.48
2014	Operating-Main Checking acct	Beg. Balance	9,442.19	4,547.23	4,894.96
2014	Operating-Main Checking acct	Receipts	-	299,250.00	(299,250.00)
2014	Operating-Main Checking acct	Disbursements	-	301,860.48	(301,860.48)
2014	Operating-Main Checking acct	End. Balance	9,442.19	1,936.75	7,505.44
2014	Operating-Money Market acct	Beg. Balance	651,802.88	353,894.30	297,908.58
2014	Operating-Money Market acct	Receipts	-	299,250.00	(299,250.00)
2014	Operating-Money Market acct	Disbursements	-	294,250.00	(294,250.00)
2014	Operating-Money Market acct	End. Balance	651,802.88	405,985.26	245,817.62

- *The Annual Report for 2011 was not filed electronically until March 9, 2012.*
- *The officials did not file a Certified Reports of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) with the Indiana State Board of Accounts for 2010.*
- *The officials did not timely file a Certified Reports of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) with the Indiana State Board of Accounts for 2011 and 2012. The report was filed on March 9, 2012, and February 18, 2013, which were 38 days and 18 days, respectively, past the due date.*

This letter is intended for the information and use of the governing body and management of the Board of Tourism. This restriction is not intended to limit the distribution of this letter, which is a matter of public record.

The contents of this letter were discussed on May 28, 2015, with Renie Stephens, Treasurer, and Linda Lytle, Director.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner