



STATE OF INDIANA

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March 3, 2016

TO: THE OFFICIALS OF THE CRAWFORD COUNTY TOURISM
COMMISSION, CRAWFORD COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Crawford County Tourism Commission (Commission), 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 Tourism Commission's financial statements, we did not follow auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any basic financial statement of the Commission.

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 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 financial institution did not return the actual cancelled checks with the monthly bank statements, but instead returned only an optical image of the front side of the checks. The back side or endorsement side of the checks were not returned.*
- *The Annual Financial Reports were not filed on Gateway for 2011, 2012, 2013, and 2014. The financial activity as reported on the ledger is documented on the schedule below:*

Year	Fund	Category	Amount Per Gateway	Amount Per Ledger	Difference
2011	General	Beg. Bal.	\$ -	\$ 37,922.42	\$ (37,922.42)
	General	Receipts	-	79,307.19	(79,307.19)
	General	Disbursements	-	63,184.22	(63,184.22)
	General	Ending Bal.	-	54,045.39	(54,045.39)
2012	General	Beg. Bal.	-	54,045.39	(54,045.39)
	General	Receipts	-	79,062.81	(79,062.81)
	General	Disbursements	-	97,697.05	(97,697.05)
	General	Ending Bal.	-	35,411.15	(35,411.15)
2013	General	Beg. Bal.	-	35,411.15	(35,411.15)
	General	Receipts	-	69,527.81	(69,527.81)
	General	Disbursements	-	69,545.81	(69,545.81)
	General	Ending Bal.	-	35,393.15	(35,393.15)
2014	General	Beg. Bal.	-	35,393.15	(35,393.15)
	General	Receipts	-	66,398.56	(66,398.56)
	General	Disbursements	-	76,180.61	(76,180.61)
	General	Ending Bal.	-	25,611.10	(25,611.10)

- *The Certified Reports of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) was inaccurate. The 2012 Form 100-R reported the Office Manager's total compensation as \$19,105, but the Office Manager was actually paid \$19,280 in 2012.*
- *The Commission did not have a credit card policy approved by the Board.*
- *An Annual Financial Report for 2010 was not filed with the State Examiner.*
- *The Annual Financial Report for 2011, 2012, 2013, and 2014 were not filed electronically on Gateway as of December 31, 2015.*
- *The officials did not file 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, 2011, and 2014.*
- *The Officials did not timely file 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 2012 and 2013. The Annual Financial Reports were filed on February 2, 2014, which is 375 and 10 days past the due date, respectively.*

This letter is intended for the information and use of the governing body and management of the Commission. 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 January 14, 2016, with Sharon C. Wilson, Office Manager and James L. Taylor, Treasurer.

Any Official Response attached to this letter was not verified for accuracy.

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