



STATE OF INDIANA
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B47185

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November 17, 2016

TO: THE OFFICIALS OF THE SCOTT COUNTY CONVENTION, RECREATION
AND VISITORS COMMISSION, SCOTT COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Scott County Convention, Recreation and Visitors Commission (Commission), for the period of January 1, 2011 to December 31, 2015, 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 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 Annual Financial Reports filed by the Commission 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 (AFR) filed for 2012 contained a number of errors and did not match the Commission's records.*

<u>Year</u>	<u>Fund</u>	<u>Category</u>	<u>Amount per AFR</u>	<u>Amount per Ledger</u>	<u>Difference</u>
2012	Operating	Receipts	\$ 217,605.54	\$ 215,872.54	\$ 1,733.00
2012	Operating	Disbursements	140,037.10	138,307.11	1,729.99

Adjustments to the AFR were proposed and approved by the Commission.

- *Investment amounts were reported on the AFR; however, they were not recorded on the ledger as of December 31 of the following years:*

<u>Years</u>	<u>Fund</u>	<u>Amount</u>
2011	Operating	\$ 67,878.79
2012	Operating	69,037.28
2013	Operating	150,000.00
2014	Operating	150,000.00
2015	Operating	150,000.00

- *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 was not returned.*
- *All payments for expenses in 2012, 2013, 2014, and 2015 were observed being paid without certification by the person receiving the goods or services. Also, some of the payments of expenses were being paid prior to Commission Board approval.*
- *In 2015, penalties, interest, and other charges were paid to the Indiana Department of Workforce Development in the amount of \$41 because payments were not made on a timely basis. Any penalties, interest, or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee.*
- *A Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) was not filed with the Indiana State Board of Accounts for 2011 as required by statute.*
- *The officials did not timely file a Form 100-R with the Indiana State Board of Accounts for 2012. The report was filed on March 14, 2013, which was 42 days past the due date.*

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 September 15, 2016, with Adrian Smallwood, Fiscal Administration; Joe Gibson, Treasurer; and Don Cooper, President of the Board. Any Official Response attached to this letter was not verified for accuracy.

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