

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2765**

AUDIT REPORT

OF

COUNTY ANIMAL SHELTER

HARRISON COUNTY, INDIANA

January 1, 2005 to December 31, 2005



**FILED**

08/29/2006



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Animal Control Officer	Mike Gentry	01-01-05 to 12-31-06
President of the County Council	Gary Davis	01-01-05 to 12-31-06
President of the Board of County Commissioners	J.R. Eckart	01-01-05 to 12-31-06



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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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, 2005 to December 31, 2005, 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 2005.

STATE BOARD OF ACCOUNTS

April 26, 2006

COUNTY ANIMAL SHELTER  
HARRISON COUNTY  
AUDIT RESULT AND COMMENT

CONDITION OF RECORDS

The following deficiencies relating to the recordkeeping were 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) Form 358 Ledger of Receipts, Disbursements and Balances was not being maintained.

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, Chapter 1)

- (3) In some instances, receipts were not issued or recorded. Total receipts written for the year were \$22,072, but the amount deposited into the bank was \$22,832.

Receipts shall be issued and recorded at the time of the transaction; for example, when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

- (4) Deposits were made later than the next business day.

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. . . ."

COUNTY ANIMAL SHELTER  
HARRISON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on May 11, 2006, with Mike Gentry, Animal Control Officer. The official concurred with our audit finding.