

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

AUDIT REPORT

OF

HENRY COUNTY GOLF COURSE

HENRY COUNTY, INDIANA

January 1, 2005 to December 31, 2005



FILED

11/21/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Park Superintendent	Rex Alspaugh	01-01-05 to 12-31-06
President of Memorial Park Board	Ralph Shively	01-01-05 to 12-31-06
President of the Board of County Commissioners	Phillip J. Estridge Don L. Shaw Larry D. Hale	01-01-05 to 01-26-05 01-27-05 to 12-31-05 01-01-06 to 12-31-06
President of the County Council	Robert L. Veach	01-01-05 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF HENRY COUNTY

We have audited the records of the Henry County Golf Course 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 Henry County for the year 2005.

STATE BOARD OF ACCOUNTS

September 13, 2006

HENRY COUNTY GOLF COURSE
HENRY COUNTY
AUDIT RESULT AND COMMENT

PRESCRIBED FORMS

The Golf Course was using unapproved forms, the prescribed forms to be used are:

Form 353: General Warrant
Form 362: Report of Collections

The Golf Course was not maintaining the following forms:

Form 358: Ledger of Receipts, Disbursements, and Balance
Form 360: Monthly Financial, Depository Statement and Reconciliation

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)

HENRY COUNTY GOLF COURSE
HENRY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 7, 2006, with Rex Alspaugh, Park Superintendent.

Also, the contents of this report were discussed on September 13, 2006, with Linda S. Ratcliff, Auditor; Larry D. Hale, President of the Board of County Commissioners; Robert L. Veach, President of the County Council; and Philip J. Estridge, member of the Board of County Commissioners.