

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

AUDIT REPORT

OF

COUNTY EXPOSITION CENTER

PORTER COUNTY, INDIANA

January 1, 2005 to December 31, 2005



FILED

11/29/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Manager	Lonnie Steele John Thorstad	01-01-05 to 12-31-05 01-01-06 to 12-31-06
President of the County Council	Robert Poparad Daniel Whitten	01-01-05 to 12-31-05 01-01-06 to 12-31-06
President of the Board of County Commissioners	Robert Harper	01-01-05 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF PORTER COUNTY

We have audited the records of the County Exposition Center 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Porter County for the year 2005.

STATE BOARD OF ACCOUNTS

September 11, 2006

COUNTY EXPOSITION CENTER
PORTER COUNTY
AUDIT RESULTS AND COMMENTS

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the fund balances to the bank account balances were not prepared for any month during our audit period.

Indiana Code 5-13-6-1(e) states in part: "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."

CONTRACTS

Caterers sign a contract agreeing to pay \$1 per dinner/\$.75 per lunch, along with a 15% commission to the Exposition Center for each event, based on amount charged to customer. Along with this commission, the caterer is required to provide the customer's bill or receipt tape verifying the commission is correct. Caterers do not provide required documentation.

Payments made or received for contractual services should be supported by a written contract. Each governmental unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

FEES

In two out of four cases tested, improper fees were collected for rentals. Fees should be charged in accordance with rate schedule. If exceptions are made or fees are waived, this must be approved by the governing board.

Fees should only be collected as specifically authorized by statute or properly authorized resolutions or ordinances, as applicable, which are not contrary to statutory or Constitutional provisions. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

COUNTY EXPOSITION CENTER
PORTER COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

SALES TAX PENALTIES AND INTEREST

The Exposition Center incurred, and the County subsequently paid, penalties and interest charges totaling \$64.99 for delinquent payment of sales tax during 2005.

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit. Any penalties, interest or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

RECEIPT DEFICIENCIES

- (1) Receipts were deposited up to 14 days after the receipt was written.
- (2) The receipts were not always designated cash or check.

Indiana Code 5-13-6-1(c) states in part: "All local officers . . . who collect public funds of their respective political subdivisions 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. . . ."

Indiana Code 5-13-6-1(c) states in part: "Public funds deposited . . . shall be deposited in the same form in which they were received."

COUNTY EXPOSITION CENTER
PORTER COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 11, 2006, with John Thorstad, Manager; and Elizabeth Culp, Assistant Manager. The officials concurred with our audit findings.