

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

AUDIT REPORT

OF

COUNTY PARK AND RECREATION DEPARTMENT

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>
Park Superintendent	Edward J. Melendez	01-01-05 to 12-31-06
President of the Park Board	Harold E. Erwin	01-01-05 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
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TO: THE OFFICIALS OF PORTER COUNTY

We have audited the records of the County Park and Recreation Department 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 Porter County for the year 2005.

STATE BOARD OF ACCOUNTS

August 21, 2006

COUNTY PARK AND RECREATION DEPARTMENT
PORTER COUNTY
AUDIT RESULT AND COMMENT

UNTIMELY DEPOSITS

Out of 12 receipt groups tested, 33% were held from 5 to 24 days before being deposited. This can result in inaccurate financial data or increase risk of errors.

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. . . ."

COUNTY PARK AND RECREATION DEPARTMENT
PORTER COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 21, 2006, with Edward J. Melendez, Park Superintendent; Harold E. Erwin, President of the Park Board; and Karen M. Owen, Park Department Secretary. The officials concurred with our audit finding.