

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

AUDIT REPORT

OF

MEMORIAL OPERA HOUSE

PORTER COUNTY, INDIANA

January 1, 2006 to December 31, 2006



FILED

11/30/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Business/Facility Director	Holly Seibel	01-01-06 to 07-20-06
	Vacant	07-21-06 to 07-31-06
	Brian Schafer	08-01-06 to 12-31-07
President of the County Council	Daniel Whitten	01-01-06 to 12-31-07
President of the Board of County Commissioners	Robert Harper	01-01-06 to 12-31-07



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF PORTER COUNTY

We have audited the records of the Memorial Opera House for the period from January 1, 2006 to December 31, 2006, 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 2006.

STATE BOARD OF ACCOUNTS

August 22, 2007

MEMORIAL OPERA HOUSE
PORTER COUNTY
AUDIT RESULT AND COMMENT

BANK ACCOUNT RECONCILIATIONS

Monthly depository reconciliations of the ledger balance to the bank account balances were not completed. At December 31, 2006, the bank balance exceeded the ledger balance by \$537.55.

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."

MEMORIAL OPERA HOUSE
PORTER COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 22, 2007, with Brian Schafer, Business/Facility Director. The official concurred with our audit finding.