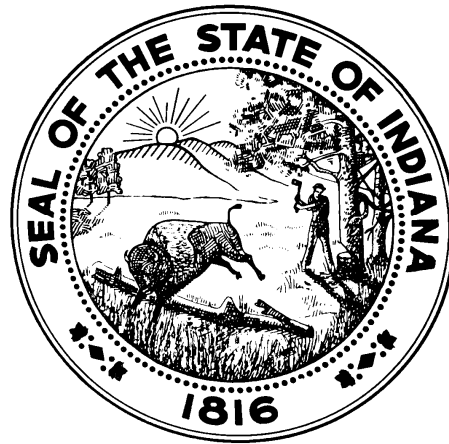


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

AUDIT REPORT
OF
PARK AND RECREATION DEPARTMENT
MONROE COUNTY, INDIANA
January 1, 2006 to December 31, 2006



FILED
12/28/2007

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Results and Comments:	
Petty Cash Fund.....	4
Reports of Collection Filed Delinquent	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Administrator	Chuck Stephenson	01-01-06 to 12-31-07
President of the County Council	Sophia Travis Michael Woods	01-01-06 to 12-31-06 01-01-07 to 12-31-07
President of the Board of County Commissioners	Joyce B. Poling Iris Kiesling	01-01-06 to 12-31-06 01-01-07 to 12-31-07



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
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Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF MONROE COUNTY

We have audited the records of the Park and Recreation Department 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Monroe County for the year 2006.

STATE BOARD OF ACCOUNTS

October 2, 2007

PARK AND RECREATION DEPARTMENT
MONROE COUNTY
AUDIT RESULTS AND COMMENTS

PETTY CASH FUND

The Petty Cash Fund did not have documentation for all transactions.

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

REPORTS OF COLLECTION FILED DELINQUENT

Reports of Collection filed with the County Auditor were received delinquent. The required reports were provided to the County Auditor up to three weeks after the end of the month.

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)

PARK AND RECREATION
MONROE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 12, 2007, with Chuck Stephenson, Administrator; and Kay Medley, Office Manager. The officials concurred with our audit findings.