

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

AUDIT REPORT

OF

COUNTY CONVENTION AND TOURISM COMMISSION

DELAWARE COUNTY, INDIANA

January 1, 2007 to December 31, 2007



**FILED**

10/17/2008



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer of the Convention and Tourism Commission	William Summers Jeff Brandon	01-01-07 to 12-31-07 01-01-08 to 12-31-08
President of the Convention and Tourism Commission	George Sheridan, Sr.	01-01-07 to 12-31-08
President of the County Council	Bradley Bookout	01-01-07 to 12-31-08
President of the Board of County Commissioners	John Brooke	01-01-07 to 12-31-08



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF DELAWARE COUNTY, INDIANA

We have audited the records of the County Convention and Tourism Commission for the period from January 1, 2007 to December 31, 2007, 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 Delaware County for the year 2007.

STATE BOARD OF ACCOUNTS

July 10, 2008

COUNTY CONVENTION AND TOURISM COMMISSION  
DELAWARE COUNTY  
AUDIT RESULTS AND COMMENTS

SALES TAX

Sales tax in the amount of \$50.11 was paid on some purchases made by employees. Procedures have been adopted to prevent the improper payment of sales tax but they are not consistently followed by the employees.

Governmental funds generally are exempt from the payment of sales tax on qualifying purchases. Respective tax agencies should always be contacted concerning tax exemptions and payments. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

EXPENSE REIMBURSEMENT ITEMIZATION

Records presented for audit included claims for reimbursement totaling \$748 for meals for more than one individual. Detailed documentation was not attached to the information presented for reimbursement which would enable a determination that all expenses were for employees conducting governmental business.

All claims, invoices, receipts, accounts payable vouchers, including those presented to the governing body for approval in accordance with IC 5-11-10, should contain adequate detailed documentation. All claims, invoices, receipts, and accounts payable vouchers regarding reimbursement for meals and expenses for individuals must have specific detailed information of the names of all individuals for whom amounts are claimed, including the nature, name and purpose of the business meeting, to enable the governing body to authorize payment. Payments which do not have proper itemization showing the business nature of the claim may be the personal obligation of the responsible official, employee or other person for whom the claim is made. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

PERSONAL EXPENSES

On August 9, 2007, the County Convention and Tourism Commission paid \$175.00 for personal memberships to Sam's Club for Jim Mansfield and spouse, Jon Anderson, Kim Jolley, Julia Ashton, and Shonda Kane. During our audit period we noted only one invoice paid from Petty Cash to reimburse a Sam's Club invoice totaling \$9.88.

Public funds may not be used to pay for personal items or for expenses which do not relate to the functions and purposes of the governmental unit. Any personal expenses paid by the governmental entity may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 5)

COUNTY CONVENTION AND TOURISM COMMISSION  
DELAWARE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 10, 2008, with James Mansfield, Executive Director; Jeff Brandon, Treasurer; and Julia Ashton, Business Manager. The officials concurred with our audit findings.

The contents of this report were discussed on August 25, 2008, with John Brooke, President of the Board of County Commissioners; and Bradley Bookout, President of the County Council.