

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

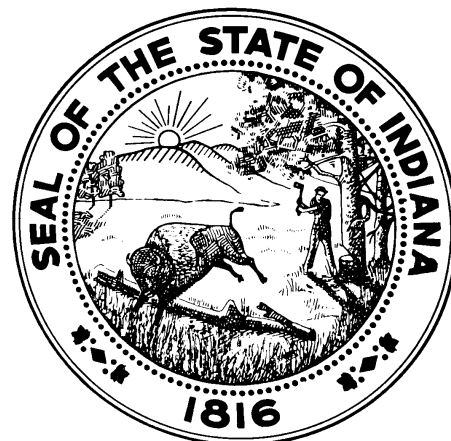
AUDIT REPORT

OF

CASS COUNTY VISITOR'S BUREAU COMMISSION

CASS COUNTY, INDIANA

January 1, 2008 to December 31, 2008



FILED

07/31/2009

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COMMISSION OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Brian A. Shafer	01-01-08 to 12-31-09
President of the Commission	Linda Klinck	01-01-08 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF CASS COUNTY

We have audited the records of the Cass County Visitor's Bureau Commission for the period from January 1, 2008 to December 31, 2008, 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 Cass County for the year 2008.

STATE BOARD OF ACCOUNTS

July 8, 2009

CASS COUNTY VISITOR'S BUREAU COMMISSION
CASS COUNTY
AUDIT RESULTS AND COMMENTS

CONTRACTS

The Cass County Visitor's Bureau Commission (Commission) caused all of the County Inn-keeper's Tax received from the Cass County Auditor to be deposited in the account of the Cass County Visitor's Bureau, Inc., (Corporation), a nonprofit corporation. The Corporation was formed to carry out the purposes and programs of the Commission. All funds on hand from prior years were also placed in the account of the Corporation. Together, these amounts represent payments totaling \$179,382 that were made to the Corporation without a contract.

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 Special Districts, Chapter 10)

CONFLICT OF INTEREST

The Cass County Visitor's Bureau Commission (Commission) transferred all of its funding to the Cass County Visitor's Bureau, Inc., (Corporation), a nonprofit corporation formed to carry out the purposes and programs of the Commission. All of the officers of the Corporation are members of the Commission. Uniform Conflict of Interest Disclosure Statements were not filed by any of these individuals.

IC 35-44-1-3 states in part:

"(a) A public servant who knowingly or intentionally: (1) has a pecuniary interest in; or (2) derives a profit from; a contract or purchase connected with an action by the governmental entity served by the public servant commits conflict of interest, a Class D felony. . . ."

"(c) This section does not prohibit a public servant from having a pecuniary interest in or deriving a profit from a contract or purchase connected with the governmental entity served under any of the following conditions: . . . (3) If the public servant: (A) is an elected public servant. . . . and (B) makes a disclosure under subsection (d)(1) through (d)(6)."

"(d) A disclosure required by this section must: (1) be in writing; (2) describe the contract or purchase to be made by the governmental entity; (3) describe the pecuniary interest that the public servant has in the contract or purchase; (4) be affirmed under penalty of perjury; (5) be submitted to the governmental entity and be accepted by the governmental entity in a public meeting of the governmental entity prior to final action on the contract or purchase; (6) be filed within fifteen (15) days after final action on the contract or purchase with: (A) the state board of accounts; and (B) . . . the clerk of the circuit court in the county where the governmental entity takes final action on the contract or purchase. . . ."

"(g) A public servant has a pecuniary interest in a contract or purchase if the contract or purchase will result or is intended to result in an ascertainable increase in the income or net worth of: (1) the public servant; or (2) a dependent of the public servant who: (A) is under the direct or indirect administrative control of the public servant; or (B) receives a contract or purchase order that is reviewed, approved, or directly or indirectly administered by the public servant. . . ."

"(k) As used in this section, 'dependent' means any of the following: (1) The spouse of a public servant. (2) A child, stepchild, or adoptee (as defined in IC 31-9-2-2) of a public servant who is: (A) unemancipated; and (B) less than eighteen (18) years of age. (3) Any individual more than one-half (1/2) of whose support is provided during a year by the public servant."

CASS COUNTY VISITOR'S BUREAU COMMISSION
CASS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 8, 2009, with Brian A. Shafer, Treasurer; Ralph Anderson, President of the County Council; and David S. Arnold, President of the Board of County Commissioners. The officials concurred with our audit findings.