

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

AUDIT REPORT

OF

COUNTY ANIMAL SHELTER

PORTER COUNTY, INDIANA

January 1, 2008 to December 31, 2008



FILED

11/05/2009

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Sandra M. Ogle	01-01-08 to 02-07-08
	Vacant	02-08-08 to 03-18-08
	Jennifer Pierce (Interim)	03-19-08 to 04-19-08
	Donald King (Interim)	04-20-08 to 05-18-08
	Judith L. Bonaventura	05-19-08 to 12-31-09
President of the County Council	Robert Poparad	01-01-08 to 12-31-09
President of the Board of County Commissioners	Robert Harper	01-01-08 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF PORTER COUNTY

We have audited the records of the County Animal Shelter 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of Porter County for the year 2008.

STATE BOARD OF ACCOUNTS

September 14, 2009

COUNTY ANIMAL SHELTER
PORTER COUNTY
AUDIT RESULT AND COMMENT

DEPOSITS

In 77% of receipts reviewed, collections were remitted to the County Auditor up to 19 days after the receipt was written. In addition, receipts were issued out of numerical sequence and reports of collection were not filed with the County Auditor.

IC 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. . ."

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)

COUNTY ANIMAL SHELTER
PORTER COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 14, 2009, with Judith L. Bonaventura, Director.