

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

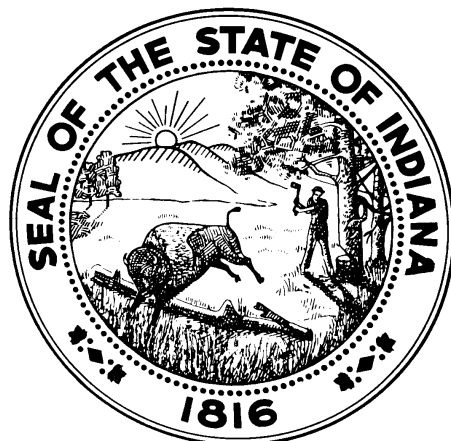
AUDIT REPORT

OF

MEMORIAL OPERA HOUSE

PORTER COUNTY, INDIANA

January 1, 2008 to December 31, 2008



FILED

11/30/2009

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Business Director	Brian Schafer	01-01-08 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

STATE BOARD OF ACCOUNTS
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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, 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 Porter County for the year 2008.

STATE BOARD OF ACCOUNTS

September 15, 2009

MEMORIAL OPERA HOUSE
PORTER COUNTY
AUDIT RESULTS AND COMMENTS

BANK RECONCILEMENTS NOT PREPARED

Monthly depository reconcilements were not performed. A similar comment appeared in the prior report.

IC 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."

CASH DISBURSEMENTS

In December 2008, \$420 was withheld from the cash receipts and subtracted from the Report of Collections total for the month to pay for Christmas gift cards for the staff.

Disbursements, other than proper petty cash disbursements, shall be by check or warrant, not by cash or other methods unless specifically authorized by statute, federal or state rule. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

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 unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

MEMORIAL OPERA HOUSE
PORTER COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 15, 2009, with Brian Schafer, Business Director.