

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

AUDIT REPORT
OF
CONVENTION AND TOURISM COMMISSION
DELAWARE COUNTY, INDIANA
January 1, 2008 to December 31, 2008



FILED
12/04/2009

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer of the Convention and Tourism Commission	Jeff Brandon	01-01-08 to 12-31-09
Executive Director	James Mansfield	01-01-08 to 12-31-09
President of the Convention and Tourism Commission	George Sheridan, Sr.	01-01-08 to 12-31-09
President of the County Council	Bradley Bookout Christopher Matchett	01-01-08 to 12-31-08 01-01-09 to 12-31-09
President of the Board of County Commissioners	John Brooke Todd Donati	01-01-08 to 12-31-08 01-01-09 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF DELAWARE COUNTY, INDIANA

We have audited the records of the Convention and Tourism 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 Delaware County for the year 2008.

STATE BOARD OF ACCOUNTS

October 22, 2009

CONVENTION AND TOURISM COMMISSION
DELAWARE COUNTY
AUDIT RESULTS AND COMMENTS

EXPENSE REIMBURSEMENT ITEMIZATION

As reported in prior Report B33002 and during the current audit period, records presented for audit included claims for reimbursement totaling \$397 for meals for which 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

Allergy medication, ibuprofen, and migraine pain reliever were purchased from Convention and Tourism Commission funds in 2008 in the amount of \$24.

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)

CONVENTION AND TOURISM COMMISSION
DELAWARE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 22, 2009, with James Mansfield, Executive Director. The official concurred with our audit findings.