B38680

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

EXAMINATION REPORT
OF

FRANKLIN COUNTY CONVENTION,
RECREATION AND VISITORS COMMISSION
FRANKLIN COUNTY, INDIANA

January 1, 2007 to June 30, 2010

FILED
05/05/2011

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OFFICIALS

Office	Official	Term
Director	JoAnn Prickel	01-01-07 to 12-31-10
President of the Board of Convention, Recreation and Visitors Commission	Mary Ann Hart	01-01-07 to 12-31-10
Treasurer	Robert Felix	01-01-07 to 12-31-10

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ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

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

INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE FRANKLIN COUNTY CONVENTION, RECREATION AND VISITORS COMMISSION, FRANKLIN COUNTY, INDIANA

We have examined the financial information presented herein of the Franklin County Convention, Recreation and Visitors Commission (Commission), for the period of January 1, 2007 to June 30, 2010. The Commission's management is responsible for the financial information presented herein. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial information presented herein and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the financial information referred to above presents fairly, in all material respects, the financial information of the Commission for the years ended December 31, 2007, 2008, 2009, and for the period January 1 to June 30, 2010, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

November 22, 2010

FRANKLIN COUNTY CONVENTION, RECREATION AND VISITORS COMMISSION
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL FUND TYPES
As of and for the Years Ended December 31, 2007, 2008, and 2009,
and for the Period January 1 to June 30, 2010

	Cash and Investments 01-01-07	Receipts	Disbursements	Cash and Investments 12-31-07
Governmental Fund:				
General	$ 45,616	$ 93,304	$ 115,101	$ 23,819

	Cash and Investments 01-01-08	Receipts	Disbursements	Cash and Investments 12-31-08
Governmental Fund:				
General	$ 23,819	$ 81,952	$ 105,058	$ 713

	Cash and Investments 01-01-09	Receipts	Disbursements	Cash and Investments 12-31-09
Governmental Fund:				
General	$ 713	$ 107,609	$ 98,553	$ 9,769

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 6/30/2010
Governmental Fund:				
General	$ 9,769	$ 99,838	$ 63,023	$ 46,584

The accompanying notes are an integral part of the financial information.

FRANKLIN COUNTY CONVENTION, RECREATION AND VISITORS COMMISSION
NOTES TO FINANCIAL INFORMATION

Note 1. Introduction

The Commission was established under the laws of the State of Indiana. The Commission provides services to attract conventions and tourism in Franklin County.

Note 2. Fund Accounting

The Commission uses funds to report on its cash and investments and the results of its operations on a cash basis. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

Note 3. Budgets

State statutes do not require the Commission to adopt a formal budget. The operating budget is prepared and approved at the local level.

Note 4. A tax on room charges for patrons of lodging establishments in the County is distributed by the County Treasurer to the Commission.

Note 5. Deposits and Investments

Deposits, made in accordance with Indiana Code 5-13, with financial institutions in the State of Indiana at year end were entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statute (IC 5-13-9) authorizes the Commission to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

COMPENSATION AND BENEFITS

JoAnn Prickel, Director, is responsible for writing checks for all Commission expenses. The Commission Board is responsible for approving the checks prior to issuance. During the following payroll periods, duplicate payroll checks were written payable to JoAnn Prickel.

Payroll Period	Original Check Number	Original Check Date	Duplicate Check Number	Duplicate Check Date	Salary Overpayment Amount 2007	2008	2009	2010	Totals
02-18-07 to 02-24-07	1490	02-21-07	1498	02-26-07	$ 350.00	$ -	$ -	$ -	$ 350.00
03-18-07 to 03-24-07	1514	03-21-07	1515	03-24-07	350.00	-	-	-	350.00
07-22-07 to 07-28-07	1595	07-25-07	1600	07-30-07	350.00	-	-	-	350.00
12-09-07 to 12-15-07	1696	12-10-07	1701	12-12-07	350.00	-	-	-	350.00
01-21-08 to 01-26-08	1724	01-21-08	1724	01-23-08	-	350.00	-	-	350.00
05-04-08 to 05-10-08	1807	05-07-08	1809	05-12-08	-	350.00	-	-	350.00
03-01-09 to 03-07-09	2026	02-28-09	2028	03-28-09	-	-	350.00	-	350.00
05-24-09 to 05-30-09	2087	05-18-09	2091	06-01-09	-	-	350.00	-	350.00
06-28-09 to 07-04-09	2114	07-01-09	2116	07-08-09	-	-	350.00	-	350.00
01-05-10 to 01-09-10	2225	01-06-10	2228	01-12-10	-	-	-	350.00	350.00
Total salary overpayment					$ 1,400.00	$ 700.00	$ 1,050.00	$ 350.00	$ 3,500.00

JoAnn Prickel, Director, was also paid Christmas bonuses as scheduled below. We found no evidence the Commission Board had authorized these bonuses.

Date Paid	Check Number	Amount
12-10-07	1697	$ 100.00
12-16-08	1962	100.00
12-08-09	2208	100.00
Total Christmas bonus paid		$ 300.00

We are requesting that JoAnn Prickel, Director, reimburse the Commission in the amount of $3,500 for duplicate payments of salary, and $300 for unauthorized payment of bonuses. After discovery of the overpayments, amounts totaling $1,400 were withheld from subsequent paychecks issued to Ms. Prickel. (See Summary, page 41)

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution or salary schedule adopted by the governing body unless otherwise authorized by statute. Compensation should be made in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 10)

Governmental units should collect any overpayments made. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 10)

ALCOHOL PURCHASES

The following reimbursements, for purchases of alcohol, were paid to JoAnn Prickel, Director, from public funds of the Convention, Recreation and Visitors Commission:

Date Purchased	Check Number	2007	2008	2009	2010	Totals
01-06-07	1477	$ 6.00	$ -	$ -	$ -	$ 6.00
01-06-07	1477	2.50	-	-	-	2.50
03-23-07	1535	4.00	-	-		4.00
05-31-07	1572	9.99	-	-	-	9.99
07-25-07	1633	11.00	-	-	-	11.00
03-18-08	1797	-	10.67	-	-	10.67
07-02-08	1871	-	13.58	-	-	13.58
08-23-08	1901	-	20.99	-	-	20.99
08-22-08	1901	-	26.56	-	-	26.56
04-04-09	2048	-	-	16.00	-	16.00
02-17-10	2296	-	-	-	6.79	6.79
03-15-10	2267	-	-	-	6.00	6.00
03-16-10	2267	-	-	-	14.00	14.00
Totals		$ 33.49	$ 71.80	$ 16.00	$ 26.79	$ 148.08

We are requesting JoAnn Prickel, Director, reimburse the Commission $148.08 for the alcohol purchases. Amounts totaling $15.35 were not reimbursed on a food and beverage receipt. Credit was given to Ms. Prickel for the under-reimbursement. (See Summary, page 41)

Purchases of alcoholic beverages may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 10)

EXPENSE REIMBURSEMENT - DUPLICATE PAYMENTS

JoAnn Prickel, Director, routinely prepared monthly expense reports which detailed various expenses that were paid from her personal funds, and for travel reimbursement claimed for vehicle expenses related to the Commission operations. These monthly expense reports are not submitted to the Commission for approval, prior to the Director writing herself a check for the total amount claimed on that monthly report.

After a thorough analysis of these monthly expense reports, we observed that certain documents included on these reports were for expenses that had already been reimbursed to the Director on a previously paid report or check. These duplicate payments are as follows:

Original Monthly Expense Reimbursements and
Duplicate Payments Paid Directly to JoAnn Prickel:

Original Duplicate Date Paid	Original Duplicate Check Number	Original Duplicate Paid For/Paid by Way of	Duplicate Payment Amount 2007	2008	2009	2010	Totals
01-31-07	1473	Mileage and parking					
02-05-07	1477	In January expense report	$ 200.00	$ -	$ -	$ -	$ 200.00
02-28-07	1510	Governor's lunch in February expense report					
04-30-07	1535	on March expense report	$ 51.34	-	-	-	51.34
05-16-07	1546	Belterra meeting and travel					
06-20-07	1572	In May expense report	155.12	-	-	-	155.12
10-22-07	1664	HCC Conference mileage					
10-22-07	1664	In September/October expense report	64.05	-	-	-	64.05
12-03-07	1692	Mileage claimed					
12-03-07	1692	November expense report	21.34	-	-	-	21.34
01-28-08	1728	Cincy Show mileage and parking					
02-18-08	1749	In January expense report	-	248.00	-	-	248.00
02-25-08	1758	Indy Show mileage and director chair					
03-03-08	1767	Indy Travel Show expenses	-	362.50	-	-	362.50
03-03-08	1768	Tourism Conference HHC					
04-23-08	1797	In March expense report	-	225.00	-	-	225.00
08-16-08	1871	Mileage claimed on July expense report and					
09-22-08	1901	Mileage claimed on August expense report	-	3.06	-	-	3.06
08-16-08	1871	Load Starbucks Card					
08-16-08	1901	In July expense report	-	25.00	-	-	25.00
10-25-08	1928	Bicentennial premiere					
12-03-08	1957	In October expense report	-	60.00	-	-	60.00
02-25-09	2017	Indy Travel Show expenses					
04-01-09	2040	Indy Travel Show expenses	-	-	120.00	-	120.00
12-23-09	2215	December expense report					
01-23-10	2242	December expense report	-	-	-	652.64	652.64
03-06-10	2278	Indy Travel Show booth and dining					
04-07-10	2296	February expense report travel show dinners	-	-	-	41.24	41.24
03-24-10	2267	HHC Conference mileage to Indy and back					
04-07-10	2297	HHC Conference mileage to Ft. Wayne	-	-	-	50.16	50.16
Totals			$ 491.85	$ 923.56	$ 120.00	$ 744.04	$ 2,279.45

Certain expenses were paid directly to vendors of the Commission, and were also included on the monthly expense reports submitted for reimbursement by, and ultimately paid to, JoAnn Prickel. These duplicate payments are as follows:

Original Duplicate Date Paid	Original Duplicate Check Number	Original Duplicate Paid To / Paid by Way of	Duplicate Payment Amount 2007	2008	2009	2010	Totals
02-07-07	1482	Paid to Village Store					
02-05-07	1477	In January expense report	$ 11.06	$ -	$ -	$ -	$ 11.06
09-11-07	1632	Paid to Village Store					
09-08-07	1633	In August expense report	46.85	-	-	-	46.85
10-08-07	1647	Paid to Village Store ($44.17)					
11-12-07	1675	Paid to Village Store ($60.56)					
10-22-07	1664	In September/October expense report	43.17	-	-	-	43.17
10-22-07	1664	In September/October expense report	60.56	-	-	-	60.56
02-06-08	1737	Paid to Village Store					
02-18-08	1749	In January expense report	-	48.98	-	-	48.98
07-07-08	1854	Paid to Office Shop					
07-23-08	1865	In June expense report	-	140.38	-	-	140.38
08-04-08	1869	Paid to Village Store					
08-16-08	1871	In July expense report	-	24.70	-	-	24.70
11-13-08	1935	Paid to Village Store ($128.66)					
09-15-08	1901	In August expense report	-	6.41	-	-	6.41
10-08-08	1916	In September expense report	-	81.12	-	-	81.12
12-03-08	1957	In October expense report	-	31.67	-	-	31.67
01-02-09	1966	Paid to Village Store (39.76)					
12-03-08	1958	Direct payment to J. Prickel	-	39.76	-	-	39.76
11-10-09	2187	Paid to Village Store					
11-02-09	2185	Direct payment to J. Prickel	-	-	10.12	-	10.12
11-10-09	2187	Paid to Village Store					
11-18-09	2190	Direct payment to J. Prickel	-	-	11.98	-	11.98
11-10-09	2187	Paid to Village Store					
11-18-09	2190	Direct payment to J. Prickel	-	-	22.91	-	22.91
05-26-10	2320	Paid to Village Store ($116.58)					
04-07-10	2296	In March expense report	-	-	-	31.57	31.57
05-10-10	2317	In April expense report	-	-	-	85.01	85.01
07-14-10	2343	Paid to Village Store ($8.25)					
06-07-10	2327	In May expense report	-	-	-	8.25	8.25
Totals			$ 161.64	$ 373.02	$ 45.01	$ 124.83	$ 704.50

We are requesting JoAnn Prickel, Director, reimburse the Commission $2,279.45 for monthly expenses claimed and paid twice and $704.50 for expenses paid to a vendor and paid to JoAnn Prickel. (See Summary, page 41)

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 Special Districts, Chapter 10)

EXPENSE REIMBURSEMENTS THAT DO NOT MATCH DOCUMENTATION

An analysis of expense reports indicated in some instances receipts claimed for reimbursement did not match the description, date or amount included on the expense report. These expenses are as follows:

	Check		Payment In Excess of Documentation				
Date Paid	Number	Documentation Differences	2007	2008	2009	2010	Totals
02-05-07	1477	Meal charged on 01-08-07 receipt dated 01-06-07 on January expense report.	$ 28.94	$ -	$ -	$ -	$ 28.94
02-05-07	1477	Meal charged on 01-09-07 receipt dated 01-10-07 on January expense report.	3.75	-	-	-	3.75
02-05-07	1477	Meal charged on 01-10-07 for Indianapolis conference - receipt dated 01-02-07 from Cincinnati restaurant.	38.23	-	-	-	38.23
02-12-07	1483	Receipts totaled $84.84 and reimbursed JoAnn $85.	0.16	-	-	-	0.16
04-11-07	1546	Expense report claimed lunch at Indianapolis - receipt is from Harrison, OH at 8:15 p.m.	21.28	-	-	-	21.28
05-30-07	1559	Receipts totaled $75 and reimbursed JoAnn $89.29.	14.29	-	-	-	14.29
10-10-07	1650	Receipts totaled $133.20 and reimbursed JoAnn $218.75.	85.55	-	-	-	85.55
06-14-08	1838	Receipt dated 05-17-08 for cupcakes and claimed on 05-22-08 as bags.	-	22.66	-	-	22.66
09-22-08	1901	Receipt is for merchandise and August expense report states lunch.	-	10.17	-	-	10.17
10-08-08	1916	Reimbursed $15 for parking - documentation indicated cost was $5.	-	10.00	-	-	10.00
12-03-08	1957	Staples invoice was zero due to use of a coupon. $19.95 was included on the October expense report for reimbursement.	-	19.95	-	-	19.95
12-03-08	1958	Expense report states crayons and receipt is from LaRosa's on December 1.	-	6.42	-	-	6.42
12-03-08	1958	Starbucks claimed 11-05-08 receipt dated 11-12-08.	-	11.56	-	-	11.56
02-18-09	2009	Staples invoice was zero due to use of coupon and card. $29.04 was included on January expense report for reimbursements.	-	-	29.04	-	29.04
04-04-09	2048	Receipt is for Bausch & Lomb sensitive eye and a bottle of water. Expense report states office supplies.	-	-	10.57	-	10.57

	Check		Payment In Excess of Documentation				
Date Paid	Number	Documentation Differences	2007	2008	2009	2010	Totals
05-13-09	2077	Receipt is dated 03-08-09. Expense report states parking on 04-08-09.	-	-	8.00	-	8.00
05-13-09	2077	Receipt is dated 03-17-09 for files. Expense report states 04-17-09.	-	-	7.18	-	7.18
06-08-09	2101	Receipts totaled 16.93 and reimbursed JoAnn 24.30.	-	-	7.37	-	7.37
06-19-09	2105	Receipt is adding machine tape and expense report states dinner.	-	-	26.32	-	26.32
07-01-09	2115	Whitewater Canal paid $150 and bill was $105.	-	-	45.00	-	45.00
09-14-09	2152	Expense report claimed media event in Indianapolis 10:00 to 2:00. Made purchase in Cincinnati at 11:36.	-	-	97.60	-	97.60
09-16-09	2158	Expense report claimed AICVB in Bloomington 10:00 to 1:00. Made purchase in Greensburg at 11:01.	-	-	105.64	-	105.64
09-16-09	2158	Receipt totaled $61.23 and reimbursed JoAnn $94.78.	-	-	33.55	-	33.55
11-02-09	2185	Expense report claimed meeting in Indianapolis. Receipt is Cincinnati, OH.	-	-	19.04	-	19.04
11-02-09	2185	Mileage claimed to Indianapolis for meeting.	-	-	55.44	-	55.44
11-02-09	2185	Receipt totaled $20 and reimbursed JoAnn $27.	-	-	7.00	-	7.00
11-02-09	2185	Receipts totaled $7 and reimbursed JoAnn $12.	-	-	5.00	-	5.00
11-18-09	2190	Expense report claimed AICVB in Culver including lunch. Also claimed lunch meeting with Corprint at Aroma's in Brookville.	-	-	125.20	-	125.20
02-08-10	2265	Expense report claimed office supplies. Receipt is for fleece jacket, magazine.	-	-	-	51.36	51.36
02-08-10	2265	Expense report claims lunch in Shelbyville, receipt is from Columbus, IN.	-	-	-	26.22	26.22
04-07-10	2296	Expense report claims meal on February 10th, receipt is for February 2nd.	-	-	-	12.20	12.20
04-07-10	2297	Expense report claims meal at Metamora. Receipt is from Aroma's in Brookville.	-	-	-	4.87	4.87

Date Paid	Check Number	Documentation Differences	Payment In Excess of Documentation 2007	2008	2009	2010	Totals
04-07-10	2297	Expense report claims meal in Indianapolis. Receipt is from Colerain, OH.	-	-	-	5.70	5.70
04-07-10	2297	Expense report claims meal on March 8th. Receipt is for March 2nd.	-	-	-	36.15	36.15
05-10-10	2317	Expense report claims meal on April 5th. Receipt is for March 30th.	-	-	-	42.44	42.44
05-10-10	2317	Expense report claims meal on 04-07-10. Receipt is from 04-07-08.	-	-	-	11.42	11.42
06-07-10	2327	Expense report claims $68.97. Receipt total is $.41 due to discounts and coupons (Staples).	-	-	-	68.56	68.56
06-07-10	2327	Receipt totaled $13.23, reimbursed JoAnn 14.67.	-	-	-	1.44	1.44
06-07-10	2327	Expense report claimed meal on May 10th. Receipt is dated May 11th.	-	-	-	23.00	23.00
06-07-10	2327	Expense report claimed flowers for workshop on 05-21-10. Receipt is dated 05-26-10.	-	-	-	52.42	52.42
07-14-10	2345	Expense report states meeting with FCED in Cincinnati at P.F. Chang's. FCED Director stated he was not in Cincinnati nor had lunch at P.F. Chang's.	-	-	-	32.05	32.05
Totals			$ 192.20	$ 80.76	$ 581.95	$ 367.83	$ 1,222.74

The expense reports also claimed reimbursement for expenses for which no supporting documentation was provided. Documentation was not attached to the expense reports for reimbursement which would enable a determination that all expenses were for employees conducting governmental business. These payments were posted to various budget line items such as entertainment, office and promotion, and shows. These payments are as follows:

Date	Check Number	Expense Report	Description	2007	2008	2009	2010	Totals
02-05-07	1477	January	Candy	$ 15.85	$ -	$ -	$ -	$ 15.85
			Snacks	14.85	-	-	-	14.85
			Goldfinch	7.35	-	-	-	7.35
03-17-07	1510	February	Lunch	10.78	-	-	-	10.78
			Lunch	30.00	-	-	-	30.00
04-30-07	1535	March	Lunch	7.61	-	-	-	7.61
05-16-07	1546	April	Lunch	16.60	-	-	-	16.60
			Candy	6.58	-	-	-	6.58
			Office	35.04	-	-	-	35.04
			Fudge	11.00	-	-	-	11.00
			Breakfast	6.00	-	-	-	6.00
06-20-07	1572	May	Dinner buffet	25.00	-	-	-	25.00
			Candy	6.58	-	-	-	6.58
			AICVB meeting	23.00	-	-	-	23.00
			Check exceed totals	0.04	-	-	-	0.04

FRANKLIN COUNTY CONVENTION, RECREATION AND VISITORS COMMISSION
EXAMINATION RESULTS AND COMMENTS
(Continued)

Date	Check Number	Expense Report	Description	2007	2008	2009	2010	Totals
07-30-07	1601	July	Board meeting	9.90	-	-	-	9.90
			T-Shirt	12.00	-	-	-	12.00
			Raffle	20.00	-	-	-	20.00
			Dinner tickets	20.00	-	-	-	20.00
			Starbucks	7.20	-	-	-	7.20
09-08-07	1633	August	Schmidts	12.50	-	-	-	12.50
			Lunch	21.58	-	-	-	21.58
			Ice	1.00	-	-	-	1.00
			Sherman House	17.85	-	-	-	17.85
			Lunch	15.35	-	-	-	15.35
10-22-07	1664	September/October	Lunch	12.58	-	-	-	12.58
			No description	37.57	-	-	-	37.57
			$3.00 X 2	6.00	-	-	-	6.00
			Train rides	6.00	-	-	-	6.00
			Candy	12.58	-	-	-	12.58
12-03-07	1692	November	Starbucks	16.96	-	-	-	16.96
			Lunch	8.95	-	-	-	8.95
			Lunch	8.97	-	-	-	8.97
			Check exceed totals	1.67	-	-	-	1.67
12-31-07	1718	December	No expense report	564.97	-	-	-	564.97
02-18-08	1749	January	Pen for registration	-	3.76	-	-	3.76
			Lunch with Ken Renner	-	16.75	-	-	16.75
			Lunch with Ken Renner	-	12.79	-	-	12.79
04-23-08	1797	March	Fudge/Corn meal	-	60.00	-	-	60.00
			Breakfast	-	6.25	-	-	6.25
			Corn Mill	-	6.00	-	-	6.00
			Board meeting	-	12.50	-	-	12.50
04-30-08	1802	April	Hearthstone	-	16.95	-	-	16.95
			Lunch with Ken Renner	-	9.50	-	-	9.50
			Lunch with Ken Renner	-	12.50	-	-	12.50
			Talent show	-	5.00	-	-	5.00
			Starbucks	-	9.76	-	-	9.76
06-14-08	1838	May	No description	-	20.00	-	-	20.00
07-23-08	1865	June	Donuts	-	8.50	-	-	8.50
			Goldfinch	-	6.25	-	-	6.25
			Water	-	46.00	-	-	46.00
			Drinks for contestants	-	28.00	-	-	28.00
			Staff drinks	-	35.00	-	-	35.00
			Judges goody bags	-	10.00	-	-	10.00
			Donuts	-	22.50	-	-	22.50
			Raffle tickets	-	20.00	-	-	20.00
			Chicken fry	-	20.00	-	-	20.00
09-22-08	1901	August	Starbucks	-	8.46	-	-	8.46
			Lunch with Ken Renner	-	6.25	-	-	6.25
			Banana nut bread	-	23.76	-	-	23.76
			Food	-	7.65	-	-	7.65
10-08-08	1916	September	Music festival	-	7.65	-	-	7.65
			Train tickets	-	15.00	-	-	15.00
			Starbucks	-	8.46	-	-	8.46
			No description	-	3.00	-	-	3.00
12-03-08	1957	October	Raffle tickets	-	25.00	-	-	25.00
			Starbucks	-	8.46	-	-	8.46
			No description	-	33.17	-	-	33.17
02-18-09	2009	January	Pens for registration	-	-	3.50	-	3.50
			Lunch	-	-	12.58	-	12.58
04-01-09	2040	February	7.99 X 3	-	-	23.97	-	23.97
			FC board meeting	-	-	12.78	-	12.78
			Lunch	-	-	17.00	-	17.00
			Art Trail meeting	-	-	38.50	-	38.50
			Pens	-	-	11.83	-	11.83
			Dinner with Dick and Suzie Stevens	-	-	53.68	-	53.68
			Indy travel show dinner	-	-	9.50	-	9.50
04-04-09	2048	March	El Raparo	-	-	8.56	-	8.56
			Starbucks	-	-	4.63	-	4.63

FRANKLIN COUNTY CONVENTION, RECREATION AND VISITORS COMMISSION
EXAMINATION RESULTS AND COMMENTS
(Continued)

Date	Check Number	Expense Report	Description	2007	2008	2009	2010	Totals
05-13-09	2077	April	Main Street meeting	-	-	8.50	-	8.50
			No description	-	-	12.50	-	12.50
			Ayers Tea Room	-	-	21.00	-	21.00
			Tapes for meeting	-	-	8.76	-	8.76
			Pioneer	-	-	6.50	-	6.50
			Hearthstone	-	-	26.45	-	26.45
			Fudge	-	-	52.00	-	52.00
			Goldfinch	-	-	5.75	-	5.75
			Palomino's	-	-	23.78	-	23.78
			Check exceeds total	-	-	0.03	-	0.03
06-08-09	2101	May	Dinner	-	-	18.97	-	18.97
06-19-09	2105	June	Grist Mill	-	-	17.50	-	17.50
			Pie and drinks	-	-	6.68	-	6.68
			Donation	-	-	25.00	-	25.00
09-14-09	2152	July	Chicken dinners	-	-	33.00	-	33.00
			T-shirt	-	-	12.00	-	12.00
09-16-09	2158	August	Chicken dinner	-	-	8.25	-	8.25
			Lunch at Track Café	-	-	22.45	-	22.45
			Chicken dinner	-	-	8.00	-	8.00
			Chances	-	-	20.00	-	20.00
11-02-09	2185	September	Lunch	-	-	16.65	-	16.65
			No description	-	-	15.79	-	15.79
			Church festival	-	-	20.00	-	20.00
			Raffle	-	-	20.00	-	20.00
			Aroma's	-	-	2.12	-	2.12
11-18-09	2190	October	Pioneer	-	-	6.75	-	6.75
11-30-09	2201	November	Goldfinch	-	-	7.38	-	7.38
			The Pub	-	-	16.75	-	16.75
			Staples	-	-	15.76	-	15.76
			Unidentified	-	-	4.24	-	4.24
			Lunch	-	-	10.00	-	10.00
			Dinner	-	-	12.55	-	12.55
			Lunch Track Side	-	-	14.76	-	14.76
			Check exceeds total	-	-	24.03	-	24.03
12-23-09	2215	December	Starbucks	-	-	4.24	-	4.24
			Dairy Collage	-	-	6.54	-	6.54
			Cookie Walk	-	-	8.00	-	8.00
			Photo with Santa	-	-	5.00	-	5.00
			Book	-	-	19.95	-	19.95
			Track Side	-	-	15.68	-	15.68
			Starbucks	-	-	6.52	-	6.52
			Unidentified	-	-	2.09	-	2.09
			Lunch	-	-	17.71	-	17.71
			Dinner	-	-	12.76	-	12.76
			Check exceeds total	-	-	0.28	-	0.28
02-08-10	2265	January	Food for meeting	-	-	-	12.78	12.78
			Donation	-	-	-	10.00	10.00
04-07-10	2296	February	Check exceeds totals	-	-	-	5.00	5.00
05-10-10	2317	April	Ice	-	-	-	3.00	3.00
			Pansies for table	-	-	-	28.45	28.45
			AICVB	-	-	-	23.00	23.00
			Professional Women Lunch	-	-	-	10.00	10.00
			Starbucks	-	-	-	4.95	4.95
06-07-10	2327	May	Staples	-	-	-	1.49	1.49
			Lunch	-	-	-	10.00	10.00
			Vera Bradley	-	-	-	38.00	38.00
07-14-10	2345	June	Hearthstone	-	-	-	6.45	6.45
			No description	-	-	-	13.25	13.25
			Lunch FCED	-	-	-	8.50	8.50
			Gift for host June Meeting	-	-	-	12.50	12.50
			Check exceeds totals	-	-	-	4.49	4.49
Totals				$ 1,029.91	$ 534.87	$ 819.20	$ 191.86	$ 2,575.84

Expense reports were submitted for reimbursement for which the business purpose of some expenses could not be determined. These payments are as follows:

Date Paid	Number	Description	2007	2008	2009	2010	Totals
03-17-07	1510	Lunch Subway in Brookville on February expense report	$ 7.61	$ -	$ -	$ -	$ 7.61
03-17-07	1510	Meeting Metamora lunch Batesville on February expense report	9.41	-	-	-	9.41
07-30-07	1601	Sound of Music on July expense report	30.00	-	-	-	30.00
07-30-07	1601	Reload Starbucks Card on July expense report	12.47	-	-	-	12.47
07-30-07	1601	Yankee Candle on July expense report	24.33	-	-	-	24.33
09-08-07	1633	Raffle tickets on August expense report	20.00	-	-	-	20.00
09-08-07	1633	Beer tickets, talent show votes and chicken on August expense report	38.50	-	-	-	38.50
10-22-07	1664	Magazine on September expense report	13.78	-	-	-	13.78
10-22-07	1664	Reload Starbucks Card on September expense report	23.87	-	-	-	23.87
10-22-07	1664	Bath and Body Works on September expense report	26.09	-	-	-	26.09
12-03-07	1692	Starbucks on November expense report	5.94	-	-	-	5.94
12-03-07	1692	In-room movie at Belterra on November expense report	10.99	-	-	-	10.99
12-03-07	1692	Skin care, chips, magazines on November expense report	26.23	-	-	-	26.23
12-03-07	1692	Reload Starbucks Card on November expense report	20.00	-	-	-	20.00

FRANKLIN COUNTY CONVENTION, RECREATION AND VISITORS COMMISSION
EXAMINATION RESULTS AND COMMENTS
(Continued)

Date Paid	Check Number	Description	2007	2008	2009	2010	Totals
04-23-08	1797	Starbucks on March expense report	-	9.86	-	-	9.86
04-23-08	1797	Starbucks on March expense report	-	7.16	-	-	7.16
04-23-08	1797	Starbucks on March expense report	-	6.25	-	-	6.25
04-30-08	1802	Starbucks on April expense report	-	7.38	-	-	7.38
04-30-08	1802	Aromas receipt include in April expense report	-	6.68	-	-	6.68
06-14-08	1838	Receipt has no description - expense report states office supplies	-	21.99	-	-	21.99
06-14-08	1838	Starbucks on May expense report	-	7.86	-	-	7.86
09-22-08	1901	Receipt from Acapulco in Batesville and August expense report states Conner Prairie	-	43.42	-	-	43.42
09-22-08	1901	Massage on August expense report	-	85.00	-	-	85.00
09-22-08	1901	Concert on August expense report	-	83.40	-	-	83.40
09-22-08	1901	In-room movie on August expense report	-	6.95	-	-	6.95
10-08-08	1916	Warm Glow Candles on September expense report	-	46.97	-	-	46.97
10-08-08	1916	Starbucks on September expense report	-	6.90	-	-	6.90
10-08-08	1916	Lunch at Buffalo Wings on September expense report	-	9.39	-	-	9.39
12-03-08	1957	Donation to Mill on October expense report	-	20.00	-	-	20.00
12-03-08	1957	Starbucks on October expense report	-	10.10	-	-	10.10

Date Paid	Check Number	Description	2007	2008	2009	2010	Totals
12-03-08	1958	Overcharged on expense report for November	-	0.49	-	-	0.49
12-03-08	1958	Village Store food charged as Noel on November expense report	-	4.98	-	-	4.98
02-18-09	2009	Lunch at O'Charley's in Harrison, OH	-	-	34.44	-	34.44
06-19-09	2105	Idol but no description or vendor	-	-	58.19	-	58.19
07-22-09	2121	Two tickets for Senior Golf Tournament, Indianapolis			100.00		100.00
09-14-09	2152	Starbucks on July expense report	-	-	4.00	-	4.00
09-14-09	2152	Donation on July expense report	-	-	20.00	-	20.00
11-02-09	2185	Raffle ticket on September expense report	-	-	5.00	-	5.00
02-08-10	2265	McDonald's Chocolate on January expense report	-	-	-	2.66	2.66
02-08-10	2265	Bath and Body Works on January expense report	-	-	-	9.32	9.32
02-08-10	2265	Starbucks on January expense report	-	-	-	21.34	21.34
02-08-10	2265	Olive Garden on January expense report	-	-	-	21.09	21.09
02-08-10	2265	No description on January expense report	-	-	-	14.81	14.81
02-08-10	2265	Wendy's on January expense report	-	-	-	4.80	4.80
02-08-10	2265	Unidentified on January expense report	-	-	-	9.95	9.95
02-08-10	2265	Borders Books on January expense report	-	-	-	41.92	41.92
02-08-10	2265	No description on January expense report	-	-	-	13.89	13.89

Date Paid	Check Number	Description	2007	2008	2009	2010	Totals
04-07-10	2296	Bridal boxes on February expense report	-	-	-	22.28	22.28
04-07-10	2296	No description on February expense report	-	-	-	5.45	5.45
04-07-10	2296	O'Charley's in Harrison, OH on February expense report	-	-	-	20.19	20.19
04-07-10	2297	No description on March expense report	-	-	-	21.88	21.88
04-07-10	2297	No description on March expense report	-	-	-	4.78	4.78
05-10-10	2317	Arby's on April expense report	-	-	-	5.34	5.34
05-10-10	2317	DASANI water at Staples on April expense report	-	-	-	1.49	1.49
06-07-10	2327	Starbucks on May expense report	-	-	-	7.84	7.84
06-07-10	2327	Bath and Body Works on May expense report	-	-	-	10.65	10.65
07-14-10	2345	Starbucks on June expense report	-	-	-	9.60	9.60
07-14-10	2345	Starbucks on June expense report	-	-	-	25.00	25.00
Totals			$ 269.22	$ 384.78	$ 221.63	$ 274.28	$ 1,149.91

We are requesting JoAnn Prickel, Director, reimburse the Commission $1,222.74 for the expenses reimbursed which did not match documentation, $2,575.84 for expenses which did not contain supporting documentation and $1,149.91 for expenses which had no apparent business purpose. (See Summary, page 41)

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 Special Districts, Chapter 10)

IC 6-9-18-4(c) states:

"Money in a convention, visitor, and tourism promotion fund, or money transferred from such a fund under subsection (b), may be expended only to promote and encourage conventions, visitors, and tourism within the county. Expenditures under this subsection may include, but are not limited to, expenditures for advertising, promotional activities, trade shows, special events, and recreation."

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 for by the governmental entity may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 10)

BOARD CHRISTMAS GIFTS

Checks, with an indication that they were for Board Christmas gifts, were issued to JoAnn Prickel, Director. There were no receipts documenting any type of purchase nor does there appear to be any business purpose to providing Christmas gifts to Board members. An expenditure such as this, would be considered personal in nature. Those payments are as follows:

Date	Check Number	2007	2008	2009	Totals
12-10-07	1699	$ 625.00	$ -	$ -	$ 625.00
12-09-08	1959	-	375.00	-	375.00
12-09-09	2203	-	-	500.00	500.00
Totals		$ 625.00	$ 375.00	$ 500.00	$ 1,500.00

We are requesting repayment of the personal items in the amount of $1,500 from JoAnn Prickel, Director. (See Summary, page 41)

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 Special Districts, Chapter 10)

IC 6-9-18-4(c) states:

"Money in a convention, visitor, and tourism promotion fund, or money transferred from such a fund under subsection (b), may be expended only to promote and encourage conventions, visitors, and tourism within the county. Expenditures under this subsection may include, but are not limited to, expenditures for advertising, promotional activities, trade shows, special events, and recreation."

PETTY CASH FUND PROCESS

The Petty Cash Fund's designated custodian is JoAnn Prickel, Director. Disbursements from the Fund included: expense vouchers that had already been paid through monthly expense reports filed by the director; expenses paid by another method; expenses for gasoline purchases which are unallowed since mileage reimbursements were paid; and expense vouchers for which no stated Commission business purpose was documented or explained. A summary of those items follows:

	Amounts				
Description	2007	2008	2009	2010	Totals
Receipts included on monthly expense report:					
Longhorn Steakhouse included on March expense report	$ 45.51	$ -	$ -	$ -	$ 45.51
LaRosa's included on March expense report	9.08	-	-	-	9.08
Cricket Ridge on March expense report	28.76	-	-	-	28.76
Have a Bite Diner on March expense report	15.42	-	-	-	15.42
Dirt Devil on September expense report	57.63	-	-	-	57.63
Lunch at Sherman House included on October expense report	26.81	-	-	-	26.81
Phone charger included on November expense report	29.99	-	-	-	29.99
Books included on September expensee report	-	33.81	-	-	33.81
Hand written receipt for garland and included on January 2009 expense report	-	26.48	-	-	26.48
Mad Butcher included on April expense report	-	-	8.00	-	8.00
Lunch at Aroma's claimed on March expense report	-	-	-	19.84	19.84
Stream Cliff Herb Farm claimed on March expense report	-	-	-	23.01	23.01
Subtotal of receipts also included on monthly expense report	213.20	60.29	8.00	42.85	324.34
Receipts included that were paid by another method:					
Starbucks paid with card included in petty cash	11.88	-	-	-	11.88
CVS paid with credit card included in petty cash	29.20	-	-	-	29.20
Gillman Home Center paid by check 1469 included in petty cash	9.82	-	-	-	9.82
CVS paid by check 1403 included in petty cash	127.91	-	-	-	127.91
Village Store paid by check 1935 included in petty cash	-	9.46	-	-	9.46
Village Store paid by check 2098 included in petty cash	-	-	20.77	-	20.77
Kroger bill paid by credit card included in petty cash	-	-	20.09	-	20.09
Subtotal of receipts also paid by another method	178.81	9.46	40.86	-	229.13
Receipts included that have no business purpose:					
Two meals at Ertel Cellars included in petty cash	20.14	-	-	-	20.14
Hand written receipt for Chamber bucks for board of directors	60.00	-	-	-	60.00
Reload Starbucks card	27.00	-	-	-	27.00
No description for expense on August 1, 2007	45.06	-	-	-	45.06
Parking at Indianapolis Airport September 22, 2007 to September 26, 2007	36.00	-	-	-	36.00
Aroma's Café	-	6.83	-	-	6.83
Hand written receipt for coffee/breakfast JoAnn and Mary Ann	-	11.49	-	-	11.49
No description for expense on October 22, 2008 included in January 2009 petty cash	-	-	49.09	-	49.09
Hand written receipt for mexican restaurant with Mary Ann	-	-	20.06	-	20.06
Hand written receipt for lunch with Jane Klenke on March 23, 2009	-	-	18.00	-	18.00
Hearthstone lunch with Bob (3 meals)	-	-	27.75	-	27.75
El Raparo lunch with Chamber Director	-	-	30.92	-	30.92
El Raparo lunch paid by credit card	-	-	40.99	-	40.99
Mad Butcher lunch for 2 people on August 3, 2009	-	-	24.02	-	24.02
El Raparo lunch for 2 people	-	-	16.69	-	16.69
El Raparo lunch on November 2, 2009	-	-	7.49	-	7.49
El Raparo lunch on November 11, 2009	-	-	14.93	-	14.93

Description	Amounts 2007	2008	2009	2010	Totals
Receipts included that have no business purpose (continued):					
Starbucks in Columbus in petty cash, expense report states attended commissioners' meeting	-	-	-	12.95	12.95
Starbucks January 11, 2010	-	-	-	6.07	6.07
Starbucks January 12, 2010	-	-	-	5.90	5.90
El Raparo January 18, 2010	-	-	-	7.49	7.49
Aroma's February 2, 2010	-	-	-	5.94	5.94
McDonald's hot chocolate February 8, 2010	-	-	-	2.66	2.66
White Front Café Breakfast bar January 20, 2010	-	-	-	7.48	7.48
Hearthstone 2 dinners, 2 salad bars on Saturday	-	-	-	31.35	31.35
El Raparo March 3, 2010	-	-	-	19.26	19.26
Subtotal of receipts that have no business purpose	188.20	18.32	249.94	99.10	555.56
Gasoline charges while claiming mileage:					
Kroger March 13, 2007	24.66	-	-	-	24.66
Kroger October 3, 2007	45.00	-	-	-	45.00
Subtotal of gasoline charges while claiming mileage	69.66	-	-	-	69.66
Total unallowable petty cash disbursements	$ 649.87	$ 88.07	$ 298.80	$ 141.95	$ 1,178.69

We are requesting JoAnn Prickel, Director, to reimburse the Commission $1,178.69 for these various duplicated, unallowed, or unsubstantiated expenses. (See Summary, page 41)

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 10)

NONSUFFICIENT FUND BANK CHARGES

The bank charged the Convention, Recreation and Visitors Commission for the following nonsufficient fund charges for overdrawn bank balances:

Date Paid	2007	2008	2009	2010	Totals
08-07-07	$ 28.00	$ -	$ -	$ -	$ 28.00
01-23-08	-	28.00	-	-	28.00
12-29-08	-	28.00	-	-	28.00
04-03-09	-	-	28.00	-	28.00
12-30-09	-	-	28.00	-	28.00
12-31-09	-	-	28.00	-	28.00
02-01-10	-	-	-	28.00	28.00
02-02-10	-	-	-	28.00	28.00
02-03-10	-	-	-	28.00	28.00
03-31-10	-	-	-	28.00	28.00

Date Paid	2007	2008	2009	2010	Totals
04-15-10	-	-	-	28.00	28.00
04-23-10	-	-	-	28.00	28.00
04-26-10	-	-	-	28.00	28.00
04-27-10	-	-	-	28.00	28.00
04-28-10	-	-	-	28.00	28.00
04-29-10	-	-	-	28.00	28.00
05-03-10	-	-	-	28.00	28.00
05-20-10	-	-	-	28.00	28.00
06-01-10	-	-	-	28.00	28.00
06-02-10	-	-	-	28.00	28.00
06-22-10	-	-	-	28.00	28.00
06-28-10	-	-	-	28.00	28.00
Totals	$ 28.00	$ 56.00	$ 84.00	$ 448.00	$ 616.00

We are requesting JoAnn Prickel, Director, reimburse the Commission $616.00 for nonsufficient fund charges. (See Summary, page 41)

Officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit.

Any penalties, interest or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 10)

TRAVEL REIMBURSEMENT ISSUES

A written and approved travel policy was not provided for examination. Prescribed Form 101, the State Board of Accounts form for claiming travel mileage, was not used by the Director or the Commission Board. On August 9, 2010, the Commission Board minutes stated, "let the record show the Franklin County Convention, Recreation and Visitors Commission used the federal rate for mileage reimbursement in 2007 and 2008, the prevailing county rate for mileage in 2009, and beginning August 2010 and forward, is using the federal rate as established by the IRS." Based on the guidelines in the August 9, 2010, minutes we determined the following travel expense problems.

The County travel policy authorizes $.38 per mile. JoAnn Prickel, Director, was reimbursed at rates from $.42 to $.55 per mile from January through September 2009 resulting in overpayment of mileage by the following:

Date Paid	Check Number	Description	2007	2008	2009	2010	Totals
02-18-09	2009	January	$ -	$ -	$ 74.46	$ -	$ 74.46
04-01-09	2040	February	-	-	110.84	-	110.84
04-04-09	2048	March	-	-	107.78	-	107.78
05-13-09	2077	April	-	-	93.84	-	93.84
06-08-09	2101	May	-	-	69.02	-	69.02
06-19-09	2105	June	-	-	86.53	-	86.53
09-14-09	2152	July	-	-	74.97	-	74.97
09-16-09	2158	August	-	-	67.32	-	67.32
11-02-09	2185	September	-	-	17.84	-	17.84
Totals			$ -	$ -	$ 702.60	$ -	$ 702.60

We are requesting JoAnn Prickel, Director, reimburse the Commission $702.60 for overpayment of mileage. (See Summary, page 41)

Each governmental unit should adopt a written travel policy in conformity with applicable statutes. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 10)

ADVANCE PAYMENTS

Dates of transactions indicate that some payments were made to JoAnn Prickel, Director, prior to the receipt of services.

Compensation and any other payments for goods and services should not be paid in advance of receipt of the goods or services unless specifically authorized by statute. Payments made for goods or services which are not received may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 10)

PRESCRIBED FORMS

Prescribed or approved forms were not in use. The Commission was using a nonapproved computerized accounting program to produce a general ledger, receipts, disbursements ledger, and payroll journals. Also, prescribed Form 101, (Mileage Claim), Form 356 (Combination Payroll and Expense Check), and Form 354 (Claim - General Expense) were not used.

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 Special Districts, Chapter 10)

INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING

We noted several deficiencies in the internal control system of Franklin County Convention, Recreation and Visitors Commission related to financial transactions and reporting. We believe the following deficiencies constitute material weaknesses:

1. Lack of Segregation of Duties: Control activities should be selected and developed at various levels of the Commission to reduce risks to achievement of financial reporting objectives. The Commission Board has not separated incompatible activities related to disbursements, payroll and related liabilities, and cash and investment balances. One employee makes purchases, writes checks, and signs checks. A board member will also sign the checks; however, no board oversight is given for purchasing or approving the payment of claims. There is no board approval of many of the meetings and other related expenses of the director. The failure to establish these controls could enable material misstatements or irregularities to be undetected.

2. Monitoring of Controls: Effective internal control over financial reporting requires the Commission Board to monitor and assess the quality of the Commission's system of internal control. The Commission Board has not performed either an ongoing or separate evaluation of their system of internal controls. The failure to exercise their oversight responsibility places the Commission at risk that controls may not be designed or operating effectively to provide reasonable assurance that controls will prevent or detect material misstatements in a timely manner. Additionally, the Commission has no process to identify or communicate corrective actions to improve controls.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objections, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 10)

OFFICIAL BOND

The Commission did not obtain an official bond for JoAnn Prickel, Director. However, a Directors and Officers liability insurance policy was in effect for the period January 1, 2007 to June 30, 2010, in the amount of $500,000 with the Mount Vernon Fire Insurance Company. Fiduciary liability was not covered. Employee dishonesty was also not covered.

IC 5-4-1-5.1(b) states in part:

"Every elected or appointed officer, official, deputy, or employee of a political subdivision . . . shall file the bond in the office of the county recorder. . . ."

ADDITIONAL AUDIT COSTS

The State of Indiana incurred additional examination fees in the investigation of the salary overpayments and expense reimbursement itemizations. The State of Indiana is requesting reimbursement of examination fees incurred in the amount of $7,187.70 from JoAnn Prickel, Director. (See Summary, page 41)

Examination costs incurred because of theft or shortage may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 10)

FRANKLIN COUNTY CONVENTION, RECREATION AND VISITORS COMMISSION
EXIT CONFERENCE

The contents of this report were discussed on November 22, 2010, with JoAnn Prickel, Director; Mary Ann Hart, President of the Board of Convention, Recreation and Visitors Commission; David Cook, Vice President of the Board of Convention, Recreation and Visitors Commission; and Gail Ginther, Secretary of the Board of Convention, Recreation and Visitors Commission. The official response has been made a part of this report and may be found on pages 27 through 40.

Franklin County Convention, Recreation and Visitors Commission

Facsimile Cover Sheet

Date: December 2, 2010

To: Ron Radford
State Board of Accounts
765-521-7073

From: Jo Ann Prickel
Franklin County Convention Recreation and Visitors Commission
765-647-6522

Number of pages including cover sheet: 8

I would like to request additional time to answers the examination results from the 4 year Franklin County Convention Recreation and Visitors Commission audit. I believe that I will have completed my findings by December 10, 2010. Thank you in advance for the additional time.
Thanks JoAnn

Franklin County Convention, Recreation and Visitors Commission
State Board of Accounts Examination Results and Comments
as reviewed 11/30/10

Corrective Action Plan

Issues raised:

Salary Ordinance or Schedule to be approved by the Commission and attached to the annual budget (see Chapter 14 Compensation and Benefits of the Accounting and Uniform Compliance Guidelines for Special Districts)

Travel Policy, including mileage, lodging and meal reimbursement details, to be put in place by action of the Commission (see Chapter 14 Compensation and Benefits, page 14-3, of the Accounting and Uniform Compliance Guidelines for Special Districts)

Establish segregation of duties in regards to disbursements, payroll and related liabilities, and cash and investment balances. Commission is considering increasing tasks that will be performed by outside accounting service to separate the reimbursement process from the duties of the director.

Begin use of forms prescribed by the Indiana State Board of Accounts, specifically noted: Form 101 for Mileage Claims, Form 354 for itemized claims and to have multi-part check form approved for use as Form 356 for Combination Payroll and Expense Checks. Also accounting service will investigate use of computerized accounting system that will meet the requirements of the Indiana State Board of Accounts. (Chapter 10 Prescribed Forms, Taxes, and General Information, page 10-4, of the Accounting and Uniform Compliance Guidelines for Special Districts states: " All transactions that occur in the system must be recorded. Transactions can be maintained on-line, on backup tapes, microfilmed, or printed on hardcopy. These transactions include but are not limited to: all input transactions that generate checks, master file updates, and all transactions that affect the ledgers in any way. For all information maintained on the system, the system must be designed in such a manner that changes to a transaction file cannot occur without being processed through an application.")

Ongoing or separate evaluation of the system of internal controls to be established. A process to identify or communicate corrective actions to improve controls will be defined.

Schedule D1:

In 2008 the schedule of pay for the director was \$350.00 per week, payable each Wednesday following. In 2008 there were fifty-three Wednesday's and no overpayment of contractor.

In 2010, the pay schedule for the director was changed to a twice monthly pay, with pay dates on the 1st and 15th of the month. A direct deposit arrangement was implemented. Funds are deposited into the director's account on the 1st and 15th as stated above. Funds are withdrawn one day earlier from the CVB account. The payment of \$910.00 automatically withdrawn from the CVB account on June 30th, was not deposited into the director's account until July 1st. If the direct deposit arrangement had not been implemented, this payment would not have been issued from the CVB account until July 1st. Based on this data, there was an underpayment of \$430.00 for the 1st half of 2010 based on an annualized salary of \$21,840.00.

According to our records, payroll should be credited an additional \$1050.00.

Franklin County Convention Recreation and Visitors Commission
Examination Results and Comments Answers Nov 30, 2010

2010		
SCHD 1 Payroll	$350.00	Jane Klenke
SCHD 2 Christmas Bonus	N/A	
SCHD 3 Alcohol purchased	$26.79	I did not know that it was illegal to purchase alcohol while on tourism business. JFP owes $26.79
SCHD 4 Monthly claims paid twice	652.64 (13)	JFP owes
	41.24 (14)	different receipts 31.93, 9.31= 41.24
	50.16 (15)	meeting w/ Dick Stephens to pick up brochures in Indy Receipt from Starbucks at 10:34 am. Come back to Batesville then went to Fort Wayne the next day.
SCHD 5 Paid to vendor / Director	31.57	JFP owe
	85.01	JFP owes some of this, several items were used from my
	(55.01)	home for innkeepers approx $30.00 from residence
	8.25	JFP owes
SCHD 6 Board Christmas Gift	N/A	
SCHD 7 Expenses to not match	32.05 (13)	Frank can verify that we were together looking at Indoor water park. He drove so I bought lunch.
	52.42 (12)	Pick-up flowers on 24 to plant for Small Biz conference Paid for them on 26th.
	23.00 (11)	Meeting w/ Corprint error on date
	1.44 (10)	adding error JFP owes
	68.56 (9)	Receipt included, all items for FC office, purchased with Personal returns. (Small Biz conference items)
	11.42 (8)	wrong receipt, breakfast w Phil Harsh at Aroma's
	42.44 (7)	meeting w/ Dick Stephens to work on Innkeeper's Presentation.
	36.14 (6)	wrong date of meeting, meeting March 2.
	5.70 (5)	JFP owes, wrong receipt
	4.87 (4)	returned to Brookville to eat lunch at Aroma's
	12.20 (3)	lost receipt from meeting used receipt from different Day, Feb 2
	26.22 (2)	Meeting was in Columbus, not Shelbyville my error (Mileage difference 25.2 miles)
	51.36 (1)	I have no idea what this is, JFP owes
SCHD 8 Petty Cash	19.84	this amount is not Director's March expenses
	23.01	receipt for lunch meeting at Stream Cliff, the amount on expense report should be 23.01 not $19.97

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SCDH 12	12.78 (1/2)	prepared board food at residence average
	10.00 (2/2)	$10.00 donation for Main Street meeting food (Dave was at meeting)
	5.00 (2)	error in adding JFP owes
	3.00 (3)	ice for board meeting
	28.45 (3)	pansies for Innkeepers meeting (no receipt)
	23.00 (3)	AICVB meeting fee/ documentation
	10.00 (3)	raffle ticket for Professional Women luncheon
	4.95 (3)	no receipt, return projector from innkeepers meeting
	1.49 (4)	picked up bottle of water when I dropped off empty ink
	10.00 (4)	Celebrate Women luncheon / no receipt
	38.00 (4)	Door prizes for Small Biz conference, I purchased at HHC w/ my $$ along with overnights.
	6.45 (5)	lunch w/ Joanne Williams/ SHS my lunch only no receipt
	13.25 (5)	First Friday Oldenburg
	8.50 (5)	my lunch during meeting w/ FCED
	12.50 (5)	hostess gift for Hickory Inn hosting meeting
SCHD 11		
Reimbursed that have No business purpose	25.00(19)	JFP owes
	9.60 (18)	JFP owes
	10.65 (17)	items in Vera Bradley door prize Small Biz conference
	7.84 (16)	JFP owes
	1.49 (15)	on SCDH 12
	5.34 (14)	picked up lunch at Arby's for meeting in FC office Canoefest, Ruth Geis
	4.87 (13)	Danish / tea during morning meeting at Aroma's w/ FCED
	21.88 (12)	Office supplies, folders
	20.19 (11)	lunch at O'Charley's while waiting on Staples to fix desktop.
	5.45 (10)	meeting w/ FCED county projects/ on Feb director report
	22.28 (9)	included in goody bags for Bridal Show for Hampton Inn
	13.89 (8)	Antique Hat box for Metamora gift basket for HHC
	41.92 (7)	Indiana books for gift basket for HHC
	9.99 (6)	office misc, tissue for gift baskets for HHC
	4.80 (5)	?? JFP owes
	14.81 (4)	Golf books for golf gift basket HHC
	21.09 (3)	JFP owes
	21.34 (2)	AICVB meeting fee
	9.32 (1)	soap for office
Receipts included that have No business purpose	19.26 (9)	meeting w/ Dick Stephens to work on county map
	31.35 (8)	lunch meeting to discuss co-op advertising w/ Grist Mill Receipt is for 11:52 a.m.
	7.48 (7)	Art Trail meeting in N. Vernon White Front Café

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2.66 (6)	JFP owes
5.94 (5)	my lunch only, meeting to work on lake coupons
7.49 (4)	my lunch only, Canoefest meeting
5.90 (3)	JFP owes
6.07 (2)	JFP owes
12.95 (1)	Columbus meeting in am, Commissioner meeting pm.

SCHD 9 Non-sufficient Funds Bank Charges 448.00

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Franklin County Convention Recreation and Visitors Commission
Examination Results and Comments Answers Nov 30, 2010

2009

SCDH 1 Payroll	1,050.00	Jane Klenke $1,400 credit
SCDH 2 Christmas Bonus	100.00	Nov 23 minutes to reflect motion
SCHD 3 Alcohol purchases	16.00	JFP will re-pay (explanation 2010)
SCHD 4 Claims paid twice	120.00	2 trips paid flat rate because I was only going to Show, other Indy trips I picked up additional Items. Mileage charged for these dates.
SCHD5 Paid to vendor/twice	45.01	JFP owes
SCHD7 Documentation does not match	125.20 (14) (5.00)	No receipt for lunch meeting at Aroma's the meeting was on Tuesday Oct 13 w/ Dick Stephens AICVB doc from meeting $10.00 lunch not $15.00. I owe $5.00 for the error in lunch expense.
	5.00 (13)	check 2185 error in adding JFP owes
	7.00 (12)	check 2185 error in adding JFP owes
	55.44(11)	Meeting w/ State Museum to discuss Whitewater Canal co-op advertising 132 miles to Indy. Actually 136.2 miles
	19.04 (10)	$19.04 receipt is for 9:39 am Sept 15, 2009.Not Sept 14.
	33.55 (9)	A gift card I received and used for tourism purchase.
	105.64 (8) ?	I attended AICVB meeting......maybe I was late for meeting. JFP will repay.
	97.60 (7)	receipt from Cincinnati book store was not included on expense report. My friend picked up books for me. Book receipt 88.58. Mileage to Eitlejorg for workshop charged 132, actually 151.4 miles.
	45.00 (6)	picked up corn meal for goodies bags for Red Hats totaling 45.00 put on account. Then O picked up corn meal and post cards the day I gave the Mill the check for the earlier purchase and July 10 items for county goody gift bags.
	26.32 (5)	Main Street Night /Brookville Dinner 26.30, no receipt JFP owes .
	7.37 (4)	adding error, JFP owes
	7.18(3)	No receipt, office supplies tapes for recorder for office.

8.00(2)	wrong receipt for parking in downtown Indy at AIVCB meeting. JFP owes 8.00
10.57(1) (8.57)	Hersey mini for candy dish for office 10.57-2.00=8.57 JFP owes

SCDH12 No supporting docs.

Franklin County Convention Recreation and Visitors Commission
Examination Results and Comments Answers Dec 9, 2010

2008

SCHD 1 Payroll	700	Accountant answer enclosed
SCHD 2 Christmas bonus	100	Board voted on director Christmas bonus at Dec 9th meeting.
SCHD3 Alcohol purchases	71.80	JFP owes, if I knew that I couldn't do this I wouldn't have purchased alcohol.
SCHD4 Monthly expenses	248 (1) (208)	I worked 6 times at Cincy Boat show, only have mileage for 5 times on Director expenses (40) JFP owes
	362.50 (2)	I can not find Feb 2008 Director report/missing
	225.00 (3)	JFP owes HHC conference fee
	3.06 (4)	JFP owes
	25.00 (5)	I do not see this on the expense report, but JPF will re-pay?
	60.00 (6)	tourism office purchased 2 set of tickets.
SCHD 5 Expenses paid twice	48.98 (1)	JFP owes
	140.38 (2)	JFP owes
	24.70 (3)	JFP owes
	6.41 (4)	receipt enclosed
	81.12 (4)	JFP owes
	31.67 (4)	JFP owes
	39.78 (5)	JFP owes
SCHD 7 Documentation does not match		
	22.66 (1)	mis-labeled as bags, cupcakes for FAM tour group Receipt May 17
	10.17 (2)	purchases items to eat in gift shop while in meeting
	10.00 (3)	parking was 15.00 for all day
	19.95 (4)	I will pay, but I used my coupons for tourism.
	6.42 (5)	purchased small boxes of crayons from LaRosa's receipt attached for Christmas goody bags
	11.56 (6)	put receipt on wrong date, should be listed on 11/12/08 not 11/5

SCHD12 No supporting documents

3.76 (1a)	pens for Polar Bear swim/registration lost receipt
16.75(1b)	lunch w/ I-74 mgr. lost receipt
12.79 (1c)	lunch in Indy at Circle Center attend sign commission meeting.
60.00 (2a)	cornmeal for goody bags /receipt
6.25(2b)	presentation to Kaiwana's Sherman House lost receipt
6.00(2c)	corn meal for HHC receipt
12.50 (2d)	homemade items for board meeting/average of items used from my pantry.
16.95 (3a)	lunch w/Tony Schwab/ FCEDD no receipt Hearthstone
9.50 (3b)	lunch at AICVB meeting in Jasper/ no receipt
12.50 (3c)	South Central Marketing meeting Madison/ no Receipt.
5.00 (3d)	entry fee to talent show to scout for Canoefest Idol
9.76 (3e)	Marketing meeting w/ Mary Ann Hart, Sally McWilliam and me.
20.00 (4)	I have no idea, JFP owes ?
8.50 (5a)	donuts for staff I-74
6.25 (5b)	Talent show lunch meeting/ my lunch only
46.00 (5c)	water for Canoefest Idol/ festival no receipt
28.00 (5d)	water/soda for finalist/ festival no receipt
35.00 (5e)	drinks for Canoefest Idol/festival no receipt
10.00 (5f)	bottled water & soda for Judge's goody bags No receipt/festival
22.50 (5g)	Donuts for Canoefest am registration staff/lost receipt
20.00 (5h)	raffle ticket Canoefest/ festival no receipt
20.00 (5i)	3rd prize chicken/ gave to Judges
8.46 (6a)	lost receipt/ I'm sure I stopped on the way to Conner Prairie media relation conference.
6.25 (6b)	lunch meeting at FC chamber office/ no receipt
23.76 (6c)	Banana nut bread for 2009 budget hearing w/ county council/ lost receipt
7.65 (6d)	lunch at Metamora music festival/ festival no Receipt.
7.65 (7a.)	JFP owes
15.00 (7b)	Steam train tickets / no receipt stub
8.46 (7c)	JFP owes
3.00 (7d)	drink while working Antique Farm Show/ no receipt
25.00 (8a)	raffle tickets at festival in Oldenburg
8.46 (8b)	JFP owes

	33.17 (8c)	I have no idea, I must have purchased something at the movie premiere?? JFP owes
SCHD 11 No Business purpose		
	9.86 (1)	meeting at Starbucks w/ Corprint
	7.16 (2)	drinks on way to HHC/Indy
	6.25 (3)	JFP owes
	7.38 (4)	meeting at Starbucks for FAM tour
	6.68 (5)	JFP owes
	21.99 (6)	office supplies, file folders, markers
	7.86 (7)	wrap up FAM meeting @starbucks in Greensburg
	43.42 (8)	JFP owes, wrong receipt attended media relation event at Conner Prairie
	85.00 (9)	JFP owes
	83.40 (10)	JFP owes
	6.95 (11)	JFP owes
	46.97 (12)	candles for office/I burn candles, old building smells
	6.90 (13)	Jim Waldo is a photographer that has taken numerous photo's for FC.
	9.39 (14)	South Central Marketing meeting in Greensburg at Buffalo Wings
	20.00 (15)	donation to Grist Mill for Canal Days
	10.10 (16)	attended language class for tourism in Greensburg, picked up late lunch at Starbucks in Greensburg
	.49 (17)	JFP owes
	4.98 (18)	JFP owes
SCHD 6 Board Christmas gifts		
	375.00	If I knew that I could not buy board members Christmas presents I wouldn't have done so. All checks take to signature, so my president and or treasurer approved me purchasing these gifts.
SCHD 8 Petty Cash	33.81 (1)	JFP owes
	26.48 (2)	JFP owes
	9.46 (3)	JFP owes
	6.83 (4)	lunch meeting at Aroma's
	11.49 (5)	breakfast meeting w/ board member discuss Brookville chamber and tourism office going together.
SCHD 9 NSF Bank fees	56.00	

Franklin County Convention Recreation and Visitor's Commission
Examination Results and Comments Answers Dec 9, 2010

2007

SCHD 1 Payroll	1,400	Accountant answer enclosed
SCDH2 Christmas Bonuses	100.00	Board voted on Christmas bonuses all checks have two signatures.
SCHD3 Alcohol purchases	33.49	If I knew that I wasn't allowed to purchase a drink while on business I wouldn't have done so .JFP will repay.
SCHD 4Monthly expenses	200 (1) (160)	worked travel show 5 times on schedule on Jan expenses report I was paid for four times.
	51.34 (2)	JFP owes
	155.12 (3)	JFP owes
	64.05 (4)	I was a planning committee member, I attended several monthly meeting planning for HHC. This is not paid twice I attended these meeting
	21.34 (5)	Mileage to November Noel, not on Dec expenses.
SCHD 5 Duplicate	11.06 (1)	JFP owes
	46.85 (2)	JFP owes
	43.17 (3)	JFP owes
	60.56 (4)	JFP owes
SCHD 7 Does not Match Documentation		
	28.94 (1)	worked at Travel Show then had meeting w/ board Member.
	3.75 (2)	JFP owes
	38.23 (3)	AICVB meeting in Indy during day/worked Cincinnati Travel show evening/mis-labeled should read dinner.
	.16 (4)	addition error JFP owes
	21. 28 (5)	wrong receipt
	14.29 (6)	addition error JFP owes
	85.55 (7)	items for goody bags for Plein Air no receipts Board minutes
SCHD 12 No Support Documents		
	15.85 (1)	lost receipt candy for Boat Sport & Travel Show

14.85 (2)	chip & pretzel for Canoefest meeting lost receipt
10.78 (3)	lunch while at meeting in Madison / lost receipt
30.00 (4)	lunch w/ Governor announcing Honda/ no receipt
7.61 (5)	South Central Marketing meeting/ lost receipt
16.60 (6)	lunch w/ Lois Clark FC chamber director
6.58 (7)	candy for travel writer basket and office candy dish / lost receipt
35.04 (8)	gift basket items for Travel writer for articles on FC
11.00 (9)	Fudge for the table for Travel Writers conference
6.00 (10)	Opening breakfast at Hearthstone for Metamora kick off for 2007 season.
25.00 (11)	I have no idea what this is, JFP owes
6.58 (12)	candy for office/goody bags lost receipt
23.00 (13)	AICVB meeting/conference fee no receipt
.04 (14)	adding error JFP owes
9.90(15)	snacks for Board meeting/ no receipt
12.00 (16)	Freudenfest T-shirt in FC office festival no receipt
20.00 (17)	raffle tickets for Freudenfest, festival no receipt
20.00 (18)	Dinner ticket for chicken dinners while working festival/ festival no receipt.
7.20 (19)	I-74 meeting at Starbuck in Batesville/lost receipt
12.50 (20)	FC meeting w/ I-74 Welcome center staff/ lost Receipt.
21.58 (21)	HHC lunch meeting/Indy lost receipt
1.00(22)	ice for drinks for board meeting/no receipt from McDonalds /Brookville
17.85 (23)	ECO 15 meeting w/ tourism partner/lost receipt
15.35 (24)	lunch w/ Corprint working on FC brochure/no Receipt.
12.58 (25)	HHC meeting/conference lost receipt
37.57 (26)	items for Farm Machinery Show booth
3.00 x 2(27)	2 bags of cornmeal for Farm Show booth
6.00 (28)	ticket to ride train on Canal Days to hand out FC Brochures.
12.58(29)	candy for Plein Air, Pioneer goody bags
16.96 (30)	JFP owes
8.95 (31)	AICVB meeting lunch at Vevay/no receipt
8.97 (32)	Tourism seminar at Vevay/ no receipt
1.67 (33)	adding error JFP owes
564.97(34)	I can not find the Dec expense report/ I know there was one at one time.

SCDH 11 No Business Purpose

7.61 (1)	lunch w/ FC chamber director
9.41 (2)	Byways meeting but we eat in Batesville

30.00(3)	Sound of Music tickets/ scouting for groups to perform in FC.
12.47 (4)	JFP owes
24.33 (5)	candle for tourism office
38.50 (6)	Canoefest/ festival no receipt
20.00 (7)	raffle tickets for St. Pete's & Skate park, I did not know I was not allowed to purchase raffle tickets w/ innkeepers $$.
13.78 (8)	magazine w/ FC ads
23.87 (9)	JFP owes
26.09 (10)	soap, air fresheners for office
5.94(11)	meeting at Starbucks w/ photography to work on Vatican ride & marketing projects.
10.99(12)	movie @ Belterra, JFP owes
26.23 (13)	I have no idea JFP owes
20.00(14)	JFP owes

SCHD 6 Board Christmas Gifts

625.00 *If I knew I wasn't allowed to us innkeepers $ for* board Christmas gifts I wouldn't have done so for three years. Each check takes two signatures so the president at the time approved these gifts.

SCDH 8

Receipts included on report	213.20	JFP owes
Receipts paid another way	178.81	JFP owes
Receipts no business	188.20	JFP owes
SCHD9 NSF	28.00	

FRANKLIN COUNTY CONVENTION, RECREATION AND VISITORS COMMISSION
SUMMARY

Finding Reference	Charges 2007	2008	2009	2010	Credits	Balance
JoAnn Prickel, Director:						
Overpayment of Salary	$ 1,400.00	$ 700.00	$ 1,050.00	$ 350.00	$ 1,400.00	$ 2,100.00
Unauthorized Payment of Bonus	100.00	100.00	100.00	-	-	300.00
Alcohol Purchased	33.49	71.80	16.00	26.79	15.35	132.73
Monthly Expenses Paid Twice to Director	491.85	923.56	120.00	744.04	-	2,279.45
Expense Paid to a Vendor, and also Paid to the Director	161.64	373.02	45.01	124.83	-	704.50
Expenses that do not Match Documentation	192.20	80.76	581.95	367.83	-	1,222.74
No Documentation on Monthly Reports	1,029.91	534.87	819.20	191.86	-	2,575.84
Petty Cash Disbursements:						
Expenses Paid to Director by Petty Cash, and also Paid in Monthly Expense Claims	213.20	60.29	8.00	42.85	-	324.34
Receipts Included in Petty Cash that Were Paid by Another Method	178.81	9.46	40.86	-	-	229.13
Receipts Included in Petty Cash that had no Business Purpose	188.20	18.32	249.94	99.10	-	555.56
Gasoline Charges Paid by Petty Cash While Charging Mileage	69.66	-	-	-	-	69.66
Business Purpose Undetermined	269.22	384.78	221.63	274.28	-	1,149.91
Board Christmas Gifts	625.00	375.00	500.00	-	-	1,500.00
Nonsufficient Fund Bank Charges	28.00	56.00	84.00	448.00	-	616.00
Unallowable Travel Expenses:						
Reimbursement in Excess of Approved Mileage Rate	-	-	702.60	-	-	702.60
Additional Audit Costs	-	-	-	7,187.70	-	7,187.70
Totals	$ 4,981.18	$ 3,687.86	$ 4,539.19	$ 9,857.28	$ 1,415.35	$ 21,650.16

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AFFIDAVIT

STATE OF INDIANA)
)
HENRY COUNTY)

We, Kimberly S. Wesley and Nancy J. Wright, Field Examiners, being duly sworn on our oaths, state that the foregoing report based on the official records of the Franklin County Convention, Recreation and Visitors Commission, Franklin County, Indiana, for the period from January 1, 2007 to June, 30, 2010, is true and correct to the best of our knowledge and belief.

Kimberly S. Wesley

Nancy J. Wright

Field Examiners

Subscribed and sworn to before me this 14th day of MARCH, 2011.

Mary Jane Hayes

Notary Public Mary Jane Hayes

My Commission Expires: 2/14/2016

County of Residence: Henry