

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

AUDIT REPORT

OF

COUNTY ANIMAL SHELTER

HARRISON COUNTY, INDIANA

January 1, 2010 to December 31, 2010



FILED

08/18/2011

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Result(s) and Comment(s): Condition of Records	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Animal Control Officer	Bruce G. LaHue	01-01-10 to 12-31-11
President of the County Council	Chris Timberlake Gary Davis	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the Board of County Commissioners	James Goldman	01-01-10 to 12-31-11



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 HARRISON COUNTY

We have audited the records of the County Animal Shelter for the period from January 1, 2010 to December 31, 2010, 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(s) and Comment(s). The financial transactions of this office are reflected in the Annual Report of Harrison County for the year 2010.

STATE BOARD OF ACCOUNTS

July 25, 2011

COUNTY ANIMAL SHELTER
HARRISON COUNTY
AUDIT RESULT(S) AND COMMENT(S)

CONDITION OF RECORDS

The following deficiencies relating to the recordkeeping, which were cited in the prior audit report, were present during our period of audit:

1. Record balances were not reconciled to depository balances during the audit period. As of December 31, 2010, the record balance of the County Animal Shelter was \$3,141 in which \$1,362 was December collections not yet remitted to the County Treasurer and the remaining balance of \$1,779 was unidentified collections.

Indiana Code 5-13-6-1(e) states: "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."

At all times, the manual and computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

2. Deposits were made later than the next business day. Although receipts were written almost daily, only fourteen deposits were made during the audit period.

Indiana Code 5-13-6-1(c) states in part: ". . . all local officers . . . who collect public funds . . . 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. . . ."

3. Reports of Collections filed with the County Auditor were received delinquent. The required reports were regularly remitted to the County Auditor two months after the collections were received and there was one instance of four months between the time collections should have been remitted and the actual date the collections were remitted by the County Animal Shelter.

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
HARRISON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 7, 2011, with Bruce G. LaHue, Animal Control Officer. The official concurred with our audit finding.

The contents of this report were discussed on July 25, 2011, with James M. Klinestiver, member of the Board of County Commissioners, and Gary Davis, President of the County Council.