

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

AUDIT REPORT  
OF  
FAIRGROUND AND EXPOSITION CENTER  
PORTER COUNTY, INDIANA  
January 1, 2011 to December 31, 2011



**FILED**  
09/19/2012



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Fairground and Exposition Center Director	Brian Schafer	01-01-11 to 12-31-12
President of the County Council	Daniel Whitten	01-01-11 to 12-31-12
President of the Board of County Commissioners	John Evans	01-01-11 to 12-31-12



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF PORTER COUNTY

We have audited the records of the Fairground and Exposition Center for the period from January 1, 2011 to December 31, 2011, 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 2011.

STATE BOARD OF ACCOUNTS

July 12, 2012

FAIRGROUND AND EXPOSITION CENTER  
PORTER COUNTY  
AUDIT RESULTS AND COMMENTS

***RENTAL CONTRACTS***

As stated in the prior audit report, according to the rental agreements for events, fifty percent (50%) of the costs are due at least 30 days prior to the rental date, and the remaining fifty percent (50%) of costs must be paid in full 7 days or more prior to the first day of the rental period. For the events tested all final contract payments were made after the event; therefore, payments were not made in accordance with the signed contracts.

Payments made or received for contractual services should be supported by a written contract. Each governmental unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

***LEDGER NOT MAINTAINED***

The Exposition Center implemented a computerized accounting system, Keystone, in May 2008. The system has the capability to generate a general ledger and various other financial reports. Historically, we have requested from the Director the Ledger of Receipts, Disbursements and Balances (General Form 358). A Ledger of Receipts, Disbursements and Balances was not maintained for 2011 and the Director failed to produce a ledger for the 2011 audit.

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)

FAIRGROUND AND EXPOSITION CENTER  
PORTER COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 12, 2012, with Brian Schafer, Director, and John Evans, President of the Board of County Commissioners. The officials indicated that they would be responding to the report but no officials response was received.