

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

AUDIT REPORT
OF
COUNTY PARKS AND RECREATION DEPARTMENT
HAMILTON COUNTY, INDIANA
January 1, 2012 to December 31, 2012



FILED
07/25/2013

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Allen Patterson	01-01-12 to 12-31-13
President of the Park Board	Andrew Prather	01-01-12 to 12-31-13
President of the County Council	Steven Schwartz Brad Beaver	01-01-12 to 12-31-12 01-01-13 to 12-31-13
President of the Board of County Commissioners	Steven Holt Steven Dillinger	01-01-12 to 12-31-12 01-01-13 to 12-31-13



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF HAMILTON COUNTY

We have audited the records of the Parks and Recreation Department for the period from January 1, 2012 to December 31, 2012, 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 and Comment. The financial transactions of this office are reflected in the Annual Report of Hamilton County for the year 2012.

A handwritten signature in black ink, appearing to read "Bruce Hartman".

Bruce Hartman
State Examiner

June 3, 2013

COUNTY PARKS AND RECREATION DEPARTMENT
HAMILTON COUNTY
AUDIT RESULT AND COMMENT

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the fund balances to the bank account balances were conducted; however, the reconciliation did not balance. As of December 31, 2012, the bank account reconciliation identified a cash short in the amount of \$162.53.

Indiana Code 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."

COUNTY PARKS AND RECREATION DEPARTMENT
HAMILTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 14, 2013, with Allen Patterson, Director. The official concurred with our audit finding.

The contents of this report were discussed on June 14, 2013, with Dawn Coverdale, Auditor.