



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

B46678

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](http://www.in.gov/sboa)

July 28, 2016

TO: THE OFFICIALS OF THE OHIO COUNTY CONVENTION, TOURISM  
AND VISITOR'S COMMISSION, OHIO COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Ohio County Convention, Tourism and Visitor's Commission (Commission), for the period of January 1, 2011 to December 31, 2015, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

Our procedures were designed solely to satisfy the requirements of Indiana Code 5-11-1. Because our procedures were not designed to opine on the Commission's financial statements, we did not follow auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any basic financial statement of the Commission.

Management is responsible for preparing and maintaining its accounting records and related documents, as well as compliance with applicable state laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The Annual Financial Reports filed by the Commission can be found on the Gateway website: <https://gateway.ifionline.org/>.

The Comments contained herein describe the identified reportable instances of noncompliance found as a result of the procedures we performed. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

**Current Period Comments**

- *Depository reconciliations of the fund balances to the bank account balances were not presented for review for six months in 2014 and six months in 2015.*
- *The depository reconciliation of the fund balances to the bank account balance as of December 31, 2015, was conducted; however, the reconciliation contained errors which included checks on the outstanding check list that cleared the bank and receipts shown as deposit in transit which have already been deposited.*
- *The Annual Financial Reports (AFR) filed for 2011, 2012, 2013, 2014, and 2015 contained errors and did not match the Commission's records as shown below:*

<u>Years</u>	<u>Fund</u>	<u>Category</u>	<u>Amount Per AFR</u>	<u>Amount Per Ledger</u>	<u>Difference</u>
2011	General	Beginning Balance	\$ 109,940.84	\$ 110,489.76	\$ (548.92)
2011	General	Disbursements	350,630.91	350,365.15	265.76
2011	General	Ending Balance	92,839.52	93,654.20	(814.68)
2012	General	Beginning Balance	92,839.52	93,754.89	(915.37)
2012	General	Disbursements	261,718.90	261,720.00	(1.10)
2012	General	Ending Balance	136,528.70	137,442.97	(914.27)
2013	General	Beginning Balance	136,528.70	137,442.97	(914.27)
2013	General	Receipts	339,890.75	339,026.14	864.61
2013	General	Disbursements	274,765.67	274,815.33	(49.66)
2014	General	Beginning Balance	200,739.57	201,653.78	(914.21)
2014	General	Receipts	295,842.57	296,525.72	(683.15)
2014	General	Disbursements	209,088.63	210,685.99	(1,597.36)
2015	General	Receipts	274,417.93	274,583.91	(165.98)
2015	General	Ending Balance	347,087.31	347,253.29	(165.98)

- *The Commission Board did not adopt a salary schedule establishing the compensation of officers and employees. Commission Board minutes did note pay increases to employees and the Commission Board did approve all payroll claims which included the rate of pay.*
- *Ten payments for expenses were observed which were paid without certification by the person receiving the goods or services, without certification by the fiscal officer as being audited and being paid prior to Commission Board approval.*

*No resolution was presented to allow payment of claims prior to Commission Board approval.*

- *In 2015, penalties, interest, and other charges were paid to Indiana Department of Workforce Development and to an internet provider in the amount of \$72.69 due to payments were not made on a timely basis.*
- *The AFRs for 2012, 2013, and 2014 were not filed electronically until March 9, 2014, February 29, 2016, and February 29, 2016, which was 373 days, 730 days, and 363 days past the due date, respectively.*
- *The officials did not timely file a Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) with the Indiana State Board of Accounts for 2013, 2014, and 2015. The report was filed on March 9, 2014, February 29, 2016, and February 29, 2016, which was 37 days, 394 days, and 29 days past the due date, respectively.*
- *The Form 100-R for 2012 was inaccurate by reporting the compensation of one employee as \$5,964.20, but the actual compensation paid to the employee was \$6,236.72.*

This letter is intended for the information and use of the governing body and management of the Commission. This restriction is not intended to limit the distribution of this letter, which is a matter of public record.

The contents of this letter were discussed on June 8, 2016, with Kendal Miller, Executive Director; and Robbie A. King, President of the Commission Board. Any Official Response attached to this letter was not verified for accuracy.

*Paul D. Joyce*  
Paul D. Joyce, CPA  
State Examiner