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December 30, 2016

TO: THE OFFICIALS OF THE JENNINGS COUNTY VISITOR AND
RECREATION COMMISSION, JENNINGS COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Jennings County Visitor and Recreation 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

- *The Commission used a bank provided check register to record the financial activity of the Commission for the years 2012, 2013, 2014, and 2015 in lieu of prescribed form Ledger of Receipt, Disbursements and Balances, Form No. 358. Check Register should not be utilized to generate control documents such as ledgers, receipt registers, check registers, outstanding check lists, and similar reports.*

The Commission was also not using the following prescribed forms to account for financial transactions:

- (1) *Ledger of Appropriations, Encumbrances, Disbursements and Balances, Form No. 359*
- (2) *Checks, Form No. 353*


(3) *Claims (Accounts Payable Voucher), Form No. 354*

(4) *Mileage Claim, Form No. 101*

- *Depository reconciliations of the fund balances to the bank account balances were not presented for any of the months of 2011, 2012, 2013, 2014, and 2015.*
- *The financial institution did not return the actual cancelled checks with the monthly bank statements, but instead returned only an optical image of the front side of the checks. The back side or endorsement side of the checks was not returned.*
- *Annual Financial Reports for the years 2012, 2013, and 2014 were not filed with the State Examiner.*
- *All of payments for expenses in 2012, 2013, 2014, and 2015 were paid without a Claims (Accounts Payable Voucher), Form No. 354 being prepared and approved.*
- *Five payments in 2012, 2013, and 2014 were observed which did not contain adequate supporting documentation, such as receipts, invoices, and other public records.*
- *Payments made in 2013, 2014, and 2015 for website services and rental of office space were not supported by a written contract.*
- *In 2014 and 2015, penalties, interest, and other charges were paid to the Commission's cell phone provider in the amounts of \$5.00 and \$10.00, respectively, due to payments were not made on a timely basis.*

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 November 2, 2016, with Jo Anna Vance, Treasurer; Amber Fields, Board member; and Judith Kinder Smith, President of the Commission Board. Any Official Response attached to this letter was not verified for accuracy.


Paul D. Joyce, CPA
State Examiner