

For the people in the room that do not know me, my name is Lisa Thomas. Most people who know me, know me as Nickie Thomas. I own my own bookkeeping business in Marshall, IL. Prior to having my own business, I was the office manager of Randy's Auto Repair located in Marshall for my fiancée Randy Blankenship for 7 years. I am a Quickbooks ProAdvisor and this year I will obtain my advanced certification with Intuit, the company that makes the software Quickbooks. The Clark County Park District uses Quickbooks software for their bookkeeping. Recently, I requested financial records with transaction details via a FOIA request to ascertain if the books were being kept correctly, after concerns were raised with the Audit Report presented from Sackrider & Co. That report stated the following which was read by Mr. Ben Lueken at the last regularly scheduled meeting: "we identified a deficiency in internal control that we consider to be a material weakness". Continuing on in the statement the term material weakness was quoted as a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. Pointed out in the report was also the following statement: "We consider the following deficiencies in Clark County Park District's internal control to be a material weakness. The Clark County Park District does not have individuals who possess the qualifications and training necessary in order to apply generally accepted accounting principles in records the entity's financial transactions and preparing its financial statements." The definition of an internal control is [Systematic measures](#) (such as [reviews](#), [checks and balances](#), [methods](#) and [procedures](#)) instituted by an [organization](#) to (1) [conduct](#) its [business](#) in an orderly and efficient manner, (2) [safeguard](#) its [assets](#) and [resources](#), (3) deter and detect [errors](#), [fraud](#), and [theft](#), (4) ensure [accuracy](#) and completeness of its [accounting data](#), (5) [produce](#) reliable and timely [financial](#) and [management information](#), and (6) ensure adherence to its [policies](#) and [plans](#).

After reviewing the data I had requested and received, I found many issues relating directly to the lack of internal control, and I will elaborate further on these in a moment. When I discovered the inconsistencies in the procedures followed for accounting entries that I was questioning the validity of. I decided to check the Clark County Park District Policies and Procedures manual for the treatment of these entries. I discovered no details on what I was looking for, however, I did discover, that an accounting procedures manual was supposed to be in existence according to the Policies and Procedures Manual. I must assume that from the transactions, there is not an Accounting Procedures Manual in place, it is not used by office personnel, or that it simply not detailed enough. These are some of the issues I have found.

Many Journal Entries made without an explanation, written or implied, and not qualifying as a Generally Accepted Accounting Practice.

Lack of inventory accounting for fuel, items for resale, park district passes, etc.

Depreciation not entered for recent periods

No daily accounting for cash register sales

Bank deposits not made on a regular schedule

Prior Fiscal year payroll liabilities not correct

While reading the Clark County Park District's Policies and Procedures Manual, I also discovered the following section:

Section 4: Fund Accounting

4.1 – Fund Accounting

The District uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. Funds are classified into the governmental and proprietary categories. Each category, in turn, is divided into separate "fund types."

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (special revenue funds such as the Recreation Fund), the acquisition or construction of general fixed assets except those financed by Enterprise Funds (e.g. Capital Improvements Fund), and the servicing of general, long-term debt (Debt Service Funds).

The General Fund is used to account for activities of the general government not accounted for in any other fund.

Proprietary Funds are used to account for activities similar to those found in the private sector. With an Enterprise Fund, the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financial or recovered primarily through user charges.

I do not see the books set up in this manner as described.

I would like to request from the Park Board and Park Administration an opportunity to volunteer 8 hours a week to fix the bookkeeping as necessary, create an Accounting Procedures Manual, and train staff as necessary to bring the Park up to par in their bookkeeping duties. I will assist as long as I am needed. I expect no compensation. I am well versed in generally accepted accounting principles, and am an expert in Quickbooks software. My only desire is to help the Park District that I love so much. My family and I spend a lot of time in this park, camping and boating. We are lucky to have such a wonderful natural resource so close to home. I would like to help keep the park afloat by having accurate and understandable reports to make decisions off of.