

J Miller

From: Pam Cole [pwcole1946@hotmail.com]
Sent: Tuesday, October 13, 2009 3:25 PM
To: rwilkins@cpa-associates.com
Subject: TJ Miller
Trailer Estates Audit concerns

Rob,

This is in reply to the letter that I received last week concerning the audit. Here are some areas that I would like to see you explore. I am up for re-election this year and may not be elected. I want to make sure that there are no problems being left for the next treasurer and not problems for me either. We have had residents say that the following items cannot be done?

1. Can a governmental agency sponsor & support BINGO? The park is presently buying bingo supplies for Bingo games on Wednesday & Sunday. The monies are all split up to pay out each bingo game. There may be money left over with jackpots because I believe we can only pay out \$2,500. Where this excess money goes, I do not know. I am sure that the park benefits in some way with donations of various items.
2. We presently allow the Kitchen Club purchase food to sell at various functions. They have their own club, but use the park's tax exempt status to purchase items for these functions. They order, we pay with a check from the park account, and they reimburse us with a check from their account. This is also done for an individual who makes money from the cooking of food for various functions. My question is can we do this?
3. We have some clubs that sell tickets for park sponsored events, buy the refreshments, and keep the money in an account separate from the park's account. They also use park employees to set up and take down from their function.
4. The depositing of money is under dual control. However, I think this is redundant. If someone were going to steal money from the park, it would be done before the deposit process. I am completely comfortable with T.J. and how things work now. However, I was at my job at the Ringling and the CFO came to visit and asked about dual control. Since there is only one of us working at a time, there is no dual control. He is going to suggest to audit before they come in on the 22nd that we have a camera installed to "watch" us during the day. Is this a problem for us? Do we need to do something? We have nothing to balance to at this point. If someone were going to take anything, it would be during the time they are taking money when they are alone. There are receipts given to people when they give cash and usually when they give a check too. We could use them in some sort of balancing and as some sort of dual control.
5. There is no easy way to balance the Marina or Storage Lot on a monthly basis. Do you have any suggestions that would be relatively easy to do monthly?

Samantha and I discussed these items. If you have any questions, please feel free to call me at home after noon on Wednesday, Thursday and Friday (941)755-8957, at work on the same days, (941)359-5700 x1006, or my cell (941)735-9004.

Pam Cole, Treasurer

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