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From: **Rogers, Lori** <L.Rogers@sboa.in.gov>

Date: Thu, Jul 19, 2018, 5:07 PM

Subject: RE: Last week's email

To: George Langston <gmail.com>

Cc: Gibson, Debra <dgibson@sboa.in.gov>, Heath, Stephanie <SHeath@sboa.in.gov>

George,

I apologize for the delay in my response. I am trying to catch up my emails since we were out of the office last week for our annual conference.

You are correct, the Tourism Commission is part of the County. The Commission is a governing board appointed by the County Executive. Per IC 6-9-18-6, the Commission has the authority to "make rules necessary for the conduct of its business and the accomplishment of its purposes."

During an audit we would look at your purchasing policies regarding small purposes and purchase of services. We would also audit for compliance with the Accounting and Uniform Compliance Manual for Counties that I referenced in my earlier email. (As an added note, Chapter 1 of the manual is the same in all of our Accounting and Uniform Compliance Manuals, including Cities and Towns). The manual is not statute but the authority to establish uniform compliance guidelines is granted to the State Board of Accounts by statute.

The forgoing should not be construed as a legal opinion, but rather the position we would take during an audit of your unit. Please consult an attorney on all legal matters.

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From: George Langston [gmail.com]
Sent: Thursday, July 19, 2018 4:21 PM
To: Rogers, Lori <L.Rogers@sboa.IN.gov>
Subject: Last week's email

**** This is an EXTERNAL email. Exercise caution. DO NOT open attachments or click links from unknown senders or unexpected email. ****

Ms Rogers, I have not received a reply to my email I sent you. Our tourism commission does not have any written policy governing the authorization of prepayment for a service contract. Our attorney is telling us that we can use the Association of Cities and Towns procedures. Is this true, I thought since our commission is governed by I.C. 6-9-18 the Accounting and Uniform Compliance Guidelines Manual for the Counties of Indiana was the correct legal authority on prepayment to a service contract. I would like to know if I'm correct. We are

having a tourism work session on Monday July 23rd 2018 at 2 PM and I would like to have an answer for the rest of the commission.

Thank you,

George Langston