

STATE OF MAINE  
COUNTY OF WALDO  
COURT OF COUNTY COMMISSIONERS



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David A. Parkman  
Treasurer

**FOR IMMEDIATE RELEASE**  
**July 14, 2009**

**Contact: Barbara L. Arseneau**  
**Clerk of Waldo County**

**County of Waldo 2008 Audit Complete**  
**Improved Methods Implemented**

**[July 14, 2009]** — During their July 9, 2009 Court Session, the Waldo County Commissioners announced that the 2008 audit of all County of Waldo finances is complete and satisfactory.

The Management Letter submitted by the auditor included recommendations “for strengthening the internal controls and the operating efficiency of the County of Waldo.”

Recommendations were made by the Harold Blake, CPA for improvement in the transactions recording of all departments that have their own checking accounts, with better reporting of these to the Treasurer’s Office for the Treasurer to have proper oversight of the cash reserves.

“This serves as a protection to all parties involved,” explained Harold Blake of Blake Accounting. An improved receipting system will be developed and instruction will be given to the heads of these departments via workshops in July or August of this year. This system will be done in a regular and consistent manner. Pamela Blake, also of Blake Accounting, informed the Commissioners that she has written internal accounting policies before and would be willing to share a boiler-plate, uniform version for the County, which could be customized as needed. She emphasized that this allows the Treasurer’s office “oversight.”

“The Commissioners are not accusing anyone of wrongdoing,” explained Waldo County Commissioner Chairman Donald P. Berry, Sr. “This is for the protection of everyone.”

The Auditor noted proper background detail for the County’s payroll warrants.

Harold Blake also recommended that “Inter-fund transfers” be treated as a separate and distinct business with balanced entries being made in both funds. This would ensure that, at any given time, it will be possible to see what transactions have been carried out and what transactions need to be carried out.

Regarding the undesignated fund balance, commonly referred to as “surplus,” Harold Blake noted that Maine is the only state that requires this breakdown. Treasurer David Parkman stated that he was pleased to say that the County is improving on this and it is better than it was last year.

**To view the County of Waldo Annual Report for 2008, please visit County of Waldo Website Treasurer’s Office page at [www.waldocountyme.gov/treas/index.html](http://www.waldocountyme.gov/treas/index.html).**