

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

AUDIT REPORT

OF

COUNTY HOME

GRANT COUNTY, INDIANA

January 1, 2005 to December 21, 2005



FILED
09/21/2006

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Results and Comments:	
Cash Disbursements	4
Donations.....	4
Collection of Amounts Due	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Superintendent	Cynda Gretzinger	01-01-05 to 12-21-05
President of the County Council	Michael E. Row Mike Scott	01-01-05 to 12-31-05 01-01-06 to 12-31-06
President of the Board of County Commissioners	Jeremy Diller	01-01-05 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF GRANT COUNTY

We have audited the records of the County Home for the period from January 1, 2005 to December 21, 2005, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Audit Results and Comments. The financial transactions of this office are reflected in the Annual Report of Grant County for the year 2005.

STATE BOARD OF ACCOUNTS

September 5, 2006

COUNTY HOME
GRANT COUNTY
AUDIT RESULTS AND COMMENTS

CASH DISBURSEMENTS

The County Home was closed on November 30, 2005, and all residents transferred to other facilities prior to that time. During the period of September 1, 2005 through December 21, 2005, Resident's Trust fund disbursements totaling \$8,770 were made by checks written to cash. These checks were cashed by Judith L. Lundy, Assistant County Home Superintendent. The cash was turned over to the residents' new placement facilities.

Disbursements, other than proper petty cash disbursements, shall be by check or warrant, not by cash or other methods unless specifically authorized by statute, federal or state rule. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

DONATIONS

At the close of the County Home, the Resident's Trust fund had a checking account with an unidentified balance of \$271. This balance was withdrawn from the bank and donated to residents receiving Assistance to Residents in County Homes (ARCH).

Governmental funds should not be donated or given to other organizations, individuals, or governmental units unless specifically authorized by statute. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

COLLECTION OF AMOUNTS DUE

Payments due to the County from the Indiana Family and Social Services Administration for services provided to County Home residents were last received for the month of June 2005. The County Home continued to provide services through November 2005. Claims for the months of July through November 2005 should be resolved with the Indiana Family and Social Services Administration for proper payment.

Governmental units have a responsibility to collect amounts owed to the governmental unit pursuant to procedures authorized by statute. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

COUNTY HOME
GRANT COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 5, 2006, with Cynda Gretzinger, former Superintendent. The official concurred with our audit findings.