

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

AUDIT REPORT

OF

COUNTY HOME

CASS COUNTY, INDIANA

January 1, 2005 to December 31, 2005



FILED

09/29/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Home Superintendent	Charley Mays	01-01-05 to 03-31-06
	Liz Appleton	04-01-06 to 07-31-06
	Stan Grimes	08-01-06 to 12-31-06
President of the County Council	Stephen D. Sims	01-01-05 to 12-31-05
	Chod H. Gibson	01-01-06 to 12-31-06
President of the Board of County Commissioners	Richard L. Rusk	01-01-05 to 12-31-05
	Richard Eller	01-01-06 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF CASS COUNTY

We have audited the records of the County Home for the period from January 1, 2005 to December 31, 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of Cass County for the year 2005.

STATE BOARD OF ACCOUNTS

August 29, 2006

COUNTY HOME
CASS COUNTY
AUDIT RESULT AND COMMENT

PRESCRIBED FORMS

The superintendent's monthly reports (form 77) were not filed with the county auditor and county home receipts (form 77C) were not issued. The resident's maintenance ledger (form 77B) was not used. The current county home superintendent, appointed effective April 1, 2006, stated that no prior financial records were made available. When contacted, the former superintendent stated that he was unable to provide any 2005 financial records for audit. A similar comment was noted in the prior audit reports.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

COUNTY HOME
CASS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 29, 2006, with Richard L. Rusk, County Commissioner; Steven Kain, County Commissioner; and Thomas Keplar, County Councilman.