

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

AUDIT REPORT

OF

COUNTY HOME

HENDRICKS COUNTY, INDIANA

January 1, 2006 to December 31, 2006



**FILED**

12/12/2007



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Home Administrator	James McBryant	01-01-06 to 12-31-07
President of the County Council	Larry R. Hesson	01-01-06 to 12-31-07
President of the Board of County Commissioners	David A. Whicker	01-01-06 to 12-31-07



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF HENDRICKS COUNTY

We have audited the records of the County Home for the period from January 1 2006 to December 31, 2006, 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 Hendricks County for the year 2006.

STATE BOARD OF ACCOUNTS

October 17, 2007

COUNTY HOME  
HENDRICKS COUNTY  
AUDIT RESULTS AND COMMENTS

PRESCRIBED FORMS

The County Home has been using accounting software whose forms have not been approved by the Indiana State Board of Accounts. The computer software and computer generated reports were used in place of the following approved prescribed forms;

County Home Residents Maintenance Ledger (County Form 77B)  
Register of Trust Funds (General Form 102)  
Ledger of Receipts, Disbursements and Balance (General Form 358)

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 County Auditors of Indiana, Chapter 14)

REPORT OF COLLECTIONS FILED DELINQUENTLY

Report of Collections filed with the County Auditor was not submitted on a timely basis. The required reports were provided to the County Auditor up to two months after the collections were received by the County Home.

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 County Auditors of Indiana, Chapter 14)

COUNTY HOME  
HENDRICKS COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on October 17, 2007, with James McBryant, County Home Administrator; Nancy L. Marsh, Auditor; and David A. Whicker, President of the Board of County Commissioners.