

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

AUDIT REPORT

OF

LAKEVIEW COUNTY HOME

WHITE COUNTY, INDIANA

January 1, 2007 to December 31, 2007



**FILED**

09/16/2008



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COUNTY OFFICIALS

| <u>Office</u>                                     | <u>Official</u>   | <u>Term</u>          |
|---|-------------------|----------------------|
| Auditor   | Jill Guingrich    | 01-01-07 to 12-31-10 |
| Superintendent of<br>County Home                  | Kae Fuller        | 01-01-07 to 12-31-08 |
| President of the<br>County Council                | Richard G. Horton | 01-01-07 to 12-31-08 |
| President of the Board of<br>County Commissioners | John C. Heimlich  | 01-01-07 to 12-31-08 |



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF WHITE COUNTY

We have audited the records of the Lakeview County Home for the period from January 1, 2007 to December 31, 2007, 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 White County for the year 2007.

STATE BOARD OF ACCOUNTS

July 17, 2008

LAKEVIEW COUNTY HOME  
WHITE COUNTY  
AUDIT RESULTS AND COMMENTS

RECONCILIATION OF SUBSIDIARY LEDGERS

The Lakeview County Home resident's maintenance ledger control page did not balance to the detailed individual account balances by \$3,947. A similar comment was in prior Report B30793.

At all times, the manual and computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

RECEIPT ISSUANCE

No receipts were issued after September 7, 2007, at the Lakeview County Home. Receipts issued prior to September 7, 2007, were incomplete and could not be traced to the Combined Report prepared by the Superintendent of the County Home or the Auditor's Quietus.

Receipts shall be issued and recorded at the time of the transaction; for example, when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

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)

CONDITION OF RECORDS

The County Home received state assistance for one resident after they had moved out of the Home. Unauthorized payments were received from March thru October 2007 and totaled \$903. In November 2007, \$561 of these unauthorized payments was returned to the State of Indiana leaving a balance due to the State of \$342.

Persons, companies or other governmental units that have overpaid amounts to a governmental unit are entitled to a repayment or refund by check or warrant. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

LAKEVIEW COUNTY HOME  
WHITE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 24, 2008, with Kae Fuller, Superintendent of County Home; John C. Heimlich, President of the Board of County Commissioners; and Richard G. Horton, President of the County Council. The officials concurred with our findings.