

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

AUDIT REPORT

OF

COUNTY HOME

PUTNAM COUNTY, INDIANA

January 1, 2007 to December 31, 2007



**FILED**

09/23/2008



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Matron	Shirley Van Hook	01-01-07 to 12-31-08
President of the County Council	Mitchell Proctor	01-01-07 to 12-31-08
President of the Board of County Commissioners	Kristina Warren Gene Beck	01-01-07 to 12-31-07 01-01-08 to 12-31-08



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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STATE BOARD OF ACCOUNTS  
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TO: THE OFFICIALS OF PUTNAM COUNTY

We have audited the records of the 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 Putnam County for the year 2007.

STATE BOARD OF ACCOUNTS

August 20, 2008

COUNTY HOME  
PUTNAM COUNTY  
AUDIT RESULTS AND COMMENTS

RESIDENT'S TRUST

As previously reported in the Report B30785, individual resident trust accounts are maintained in a Ledger of Receipts, Disbursements and Balances. The ledger does not reconcile with the bank and cash on hand as of December 31, 2007. The bank balances and cash on hand are \$430 less than the year-end balances in the trust ledger. Posting errors were not discovered in a timely manner because reconcilements were not made between the subsidiary ledgers and the bank.

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 of Indiana, Chapter 1)

DEPOSITS

Some receipts were written for amounts which could not be verified to bank deposits. Further examination disclosed two deposits of resident's checks that had cash withheld for cash disbursements. A portion of resident's funds are maintained as cash on hand to cover incidental expenses.

Indiana Code 5-13-6-1(c) states in part: "Public funds deposited . . . shall be deposited in the same form in which they were received."

COUNTY HOME  
PUTNAM COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 20, 2008, with Shirley Van Hook, Matron.  
The official concurred with our findings.