

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

EXAMINATION REPORT
OF
PARKVIEW COUNTY HOME
CLINTON COUNTY, INDIANA
January 1, 2007 to December 31, 2007



FILED

12/31/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Superintendent	Tina L. Cottrell	01-01-07 to 12-31-08
President of the County Council	Steven Frey	01-01-07 to 12-31-08
President of the Board of County Commissioners	Michael W. Conner Bernard Newhart	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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TO: THE OFFICIALS OF CLINTON COUNTY

We have examined the records of the Parkview 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 Examination Result and Comment. The financial transactions of this office are reflected in the Annual Report of Clinton County for the year 2007.

STATE BOARD OF ACCOUNTS

October 20, 2008

PARKVIEW COUNTY HOME
CLINTON COUNTY
EXAMINATION RESULT AND COMMENT

CONDITION OF RECORDS

The following conditions were encountered during the current examination:

1. The depository reconciliation of the ledger balances to the bank account balances were not presented for examination. A December 31, 2007, reconciliation, that we prepared, disclosed \$3,802.68 more in the bank than was shown in the ledger balance.

Indiana Code 5-13-6-1 (e) states in part:

"All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

2. Individual resident records are kept as a subsidiary record to the County Home Resident's Trust Ledger. The trust ledger balance was \$1,108.47 less than the resident's subsidiary records at December 31, 2007.

At all times, the manual and/or 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)

PARKVIEW COUNTY HOME
CLINTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 20, 2008, with Tina L. Cottrell, Superintendent. The official concurred with our examination finding.