

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

REVIEW REPORT
OF

EVANSVILLE PSYCHIATRIC CHILDREN'S CENTER
FAMILY AND SOCIAL SERVICES ADMINISTRATION
DIVISION OF MENTAL HEALTH AND ADDICTION
STATE OF INDIANA

July 1, 2006 to December 31, 2008



FILED
04/14/2009

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AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Secretary, Department of Family and Social Services Administration	E. Mitchell Roob, Jr. Anne Waltermann Murphy	07-01-06 to 01-12-09 01-13-09 to 01-08-13
Director, Division of Mental Health and Addiction	Cathy J. Boggs	07-01-06 to 01-08-13
Superintendent	Cathe M. Fulcher Lottie L. Cook	07-01-06 to 03-06-07 03-07-07 to 06-30-09
Business Administrator	Sally A. Kerby	07-01-06 to 06-30-09



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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE EVANSVILLE PSYCHIATRIC CHILDREN'S CENTER

We have reviewed the receipts, disbursements, and assets of the Evansville Psychiatric Children's Center for the period of July 1, 2006 to December 31, 2008. Evansville Psychiatric Children's Center's management is responsible for the receipts, disbursements, and assets.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the receipts, disbursements, and assets. Accordingly, we do not express such an opinion.

Financial transactions of this office are included in the scope of our audits of the State of Indiana as reflected in the Indiana Comprehensive Annual Financial Reports.

Based on our review, nothing came to our attention that caused us to believe that the receipts, disbursements, and assets of the Evansville Psychiatric Children's Center are not in all material respects in conformity with the criteria set forth in the Accounting and Uniform Compliance Guidelines Manual for State Agencies, and applicable laws and regulations except as stated in the review comments.

STATE BOARD OF ACCOUNTS

February 5, 2009

EVANSVILLE PSYCHIATRIC CHILDREN'S CENTER
REVIEW COMMENTS

CAPITAL ASSET INVENTORY

As stated in several prior reports, the capital asset inventory of the Evansville Psychiatric Children's Center is not complete. Additionally, an annual physical inventory of the agency's assets has not been conducted.

Each agency is responsible for maintaining a manual or automated asset control system for all assets costing more than \$500. The asset information to be maintained by the agency should include the following:

- (1) Asset Tag Number;
- (2) Acquisition Date;
- (3) Asset Description;
- (4) Acquisition Cost;
- (5) Fund Number Purchased From;
- (6) Serial Number;
- (7) If purchased with federal funds, the name of the federal grant that was used; and
- (8) Location of asset within agency.

The agency should also include the assets costing more than \$20,000 in their own asset control system in addition to reporting them to the Auditor of State. (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 10)

Once a year, after receiving a Capital Asset Master Listing, a physical inventory is to be taken and compared to the Master Listing and the agency's listing of assets from its asset control system. Evidence that a physical inventory was taken should also be maintained. (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 10)

ACCOUNTING RECORDS

As stated in several prior reports, the Evansville Psychiatric Children's Center's accounting records for the Maintenance Fund control summary do not reconcile with the individual patient accounts receivables.

Each agency is responsible for maintaining an effective and accurate accounting system for subsidiary and supplementary records. At all times, the agency's manual and computerized records, subsidiary ledgers, control ledger, and reconciled bank or Auditor's balance should agree. (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 1)

EVANSVILLE PSYCHIATRIC CHILDREN'S CENTER
EXIT CONFERENCE

The contents of this report were discussed on February 5, 2009, with Lottie L. Cook, Superintendent; Cathe M. Fulcher, former Superintendent; and Sally A. Kerby, Business Administrator. The officials concurred with our findings.