

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

AUDIT REPORT

OF

PORTAGE MANOR

ST. JOSEPH COUNTY, INDIANA

January 1, 2009 to December 31, 2009



FILED

09/21/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Administrator	Louann Becker	01-01-09 to 12-31-10
President of the County Council	Rafael Morton	01-01-09 to 12-31-10
President of the Board of County Commissioners	Robert Kovach	01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF ST. JOSEPH COUNTY

We have audited the records of the Portage Manor for the period from January 1, 2009 to December 31, 2009, 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of St. Joseph County for the year 2009.

STATE BOARD OF ACCOUNTS

August 2, 2010

PORTAGE MANOR
ST. JOSEPH COUNTY
AUDIT RESULT AND COMMENT

TRUST BALANCES

Portage Manor maintains individual records for residents on a computerized accounting trust system. The computerized accounting trust system generates a Personal Funds Trial Balance report on a monthly basis. As of December 31, 2009, the Personal Funds Trial Balance report is \$2,959.73 more than the ledger.

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)

PORTAGE MANOR
ST. JOSEPH COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 8, 2010, with Louann Becker, Administrator, and Karen Bailey, Patient Trust Bookkeeper. The officials concurred with our audit finding.

The contents of this report were discussed on August 2, 2010, with Robert Kovach, President of the Board of County Commissioners, and Raphael Morton, President of the County Council.