

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

AUDIT REPORT

OF

PARKVIEW HOME

CLINTON COUNTY, INDIANA

January 1, 2010 to December 31, 2010



FILED

09/07/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Superintendent	Tina Cottrell	01-01-10 to 12-31-11
President of the County Council	Steve Woods	01-01-10 to 12-31-11
President of the Board of County Commissioners	William Beard Mike Beard	01-01-10 to 12-31-10 01-01-11 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF CLINTON COUNTY

We have audited the records of the Parkview Home for the period from January 1, 2010 to December 31, 2010, 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 Clinton County for the year 2010.

STATE BOARD OF ACCOUNTS

June 21, 2011

PARKVIEW HOME
CLINTON COUNTY
AUDIT RESULTS AND COMMENTS

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the ledger balance maintained by the County Home Director to the bank account balances were not presented for audit. A review of the bank statement and ledger balances at December 31, 2010, revealed that bank account balances were \$3,359.68 more than ledger balances, an item which was noted in prior Report B37494.

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."

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 14)

TRUST FUNDS

The total of funds held in trust for residents of Parkview Home as shown on each individual's County Home Resident's Maintenance Ledger was \$1,790.54 less than control ledger balances.

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 for Counties of Indiana, Chapter 1)

PARKVIEW HOME
CLINTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 22, 2011, with Tina Cottrell, Superintendent. The official concurred with our audit findings.

The contents of this report were discussed on June 21, 2011, with Teresa Martin, Commissioners Administrative Assistant.

The contents of this report were discussed on August 9, 2011, with Mike Beard, President of the Board of County Commissioners; Steve Woods, President of the County Council; Cathy Hamilton, Auditor; and Alan Dunn, Vice President of the County Council.