

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

AUDIT REPORT

OF

PARKVIEW HOME

CLINTON COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
08/17/2012

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COUNTY OFFICIALS

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



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, 2011 to December 31, 2011, 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 Clinton County for the year 2011.

STATE BOARD OF ACCOUNTS

May 24, 2012

PARKVIEW HOME
CLINTON COUNTY
AUDIT RESULT AND COMMENT

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 \$1,593.26 less than reconciled bank balances, an item which was noted in prior Report 39206.

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.

PARKVIEW HOME
CLINTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 29, 2012, with Theresa Martin, Bookkeeper. The official concurred with our audit finding.

The contents of this report were discussed on June 19, 2012, with Tina Cottrell, Superintendent. The official concurred with our audit finding.

The contents of this report were discussed on June 25, 2012, with Mike Beard, President of the Board of County Commissioners; Steve Woods, President of the County Council; and Allen Dunn, Vice-President of the County Council.