

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

AUDIT REPORT

OF

COUNTY HOME

BOONE COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
10/31/2012

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Superintendent	Ada Hawkins	01-01-11 to 12-31-12
President of the County Council	Steve Jacob	01-01-11 to 12-31-12
President of the Board of County Commissioners	Jeff Wolfe Marc Applegate	01-01-11 to 12-31-11 01-01-12 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF BOONE COUNTY

We have audited the records of the County 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Boone County for the year 2011.

STATE BOARD OF ACCOUNTS

August 6, 2012

COUNTY HOME
BOONE COUNTY
AUDIT RESULTS AND COMMENTS

PRESCRIBED FORMS

A funds ledger was not presented for audit by County Home officials. General Form 358, Ledger of Receipts, Disbursements, and Balances is prescribed for accounting for residents trust monies.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the bank account balances to the fund balances were not completed regularly during 2011. Reconciliations were more difficult because a fund ledger was not properly maintained.

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 Indiana Counties, Chapter 1)

COUNTY HOME
BOONE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 26, 2012, with Ada Hawkins, Superintendent. The official concurred with our audit findings.

The contents of this report were discussed on October 3, 2012, with Jeff Wolfe, County Commissioner, and W. B. Smith, County Councilman.