

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, 2012 to December 31, 2012



FILED
08/29/2013

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Result and Comment: Bank Account Reconciliations	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Administrator	Louann Becker-Pruett	01-01-12 to 12-31-13
President of the County Council	Rafael Morton	01-01-12 to 12-31-13
President of the Board of County Commissioners	Andrew Kostielney	01-01-12 to 12-31-13



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF ST. JOSEPH COUNTY

We have audited the records of the Portage Manor for the period from January 1, 2012 to December 31, 2012, 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 Comment. The financial transactions of this office are reflected in the Annual Report of St. Joseph County for the year 2012.

STATE BOARD OF ACCOUNTS

July 31, 2013

PORTAGE MANOR
ST. JOSEPH COUNTY
AUDIT RESULT AND COMMENT

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the Patient Trust Fund balances to the bank account balances were incorrect. The differences between the adjusted bank balance and the Trust balances for the year 2012, ranged from \$722, cash long, to \$3,772, cash necessary to balance. At December 31, 2012, the reconciled bank balance appears to be \$836 less than the ledger balance/cash necessary to balance. At December 31, 2012, the balance for the patient trust fund ledger is \$26,697 and the adjusted bank balance is \$25,861. A similar comment appeared in prior Reports B40889, B39144, and B37540.

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 1)

PORTAGE MANOR
ST. JOSEPH COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 3, 2013, with Louann Becker-Pruett, Administrator, and Karen Bailey, Accounts Payable/Receivable. The contents of this report were also discussed on July 31, 2013, with Rafael Morton, President of the County Council, and with Andrew Kostielney, President of the Board of County Commissioners.