

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2765**

REVIEW REPORT  
OF

EVANSVILLE PSYCHIATRIC CHILDREN'S CENTER  
FAMILY AND SOCIAL SERVICES ADMINISTRATION  
DIVISION OF MENTAL HEALTH AND ADDICTION  
STATE OF INDIANA

July 1, 2001 to June 30, 2006



**FILED**  
11/22/2006



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Agency Officials.....	2
Independent Accountant's Report.....	3
Review Comments:	
Fixed Asset Inventory .....	4
Accounting Records.....	4
Exit Conference.....	5

AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Secretary, Department of Family and Social Services	John Hamilton	07-01-01 to 09-30-03
	Mary DePrez (Interim)	10-01-03 to 10-19-03
	Cheryl Sullivan	10-20-03 to 12-17-04
	Venita Moore	12-18-04 to 01-09-05
	E. Mitchell Roob, Jr.	01-10-05 to 01-11-09
Superintendent	Thomas C. Andis	07-01-01 to 03-31-03
	Thomas A. Rich	04-01-03 to 07-17-05
	Cathe M. Fulcher (Interim)	07-18-05 to 06-30-07



**STATE OF INDIANA**  
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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE EVANSVILLE PSYCHIATRIC CHILDREN'S CENTER

We have reviewed the receipts, disbursements, and assets of the Evansville Psychiatric Children's Center for the period of July 1, 2001 to June 30, 2006. Evansville Psychiatric Children's Center's management is responsible for the receipts, disbursements, and assets.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the receipts, disbursements, and assets. Accordingly, we do not express such an opinion.

Financial transactions of this office are included in the scope of our audits of the State of Indiana as reflected in the Indiana Comprehensive Annual Financial Reports.

Based on our review, nothing came to our attention that caused us to believe that the receipts, disbursements, and assets of the Evansville Psychiatric Children's Center are not in all material respects in conformity with the criteria set forth in the Accounting and Uniform Compliance Guidelines Manual for State Agencies, and applicable laws and regulations except as stated in the review comments.

STATE BOARD OF ACCOUNTS

October 25, 2006

EVANSVILLE PSYCHIATRIC CHILDREN'S CENTER  
REVIEW COMMENTS

FIXED ASSET INVENTORY

As stated in several prior audit reports, the fixed asset inventory of the Evansville Psychiatric Children's Center is not complete as to additions and retirements. Additionally, an annual physical inventory of assets owned has not been conducted.

Each state agency is required to report to the Auditor of State all additions and retirements of assets with a cost of \$20,000 or more. Assets costing more than \$500 but less than \$20,000 must be maintained on an asset control system at the agency. (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 10)

Once a year, after receiving a Fixed Asset Master Listing, a physical inventory is to be taken and compared to the Master Listing and the agency's listing of assets from its asset control system. (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 10)

ACCOUNTING RECORDS

As stated in several prior audit reports, the Evansville Psychiatric Children's Center's accounting records for the Maintenance Fund control summary do not reconcile with the individual patient accounts receivables.

Each agency is responsible for maintaining an effective and accurate accounting system for subsidiary and supplementary records. At all times, the agency's manual and computerized records, subsidiary ledgers, control ledger, and reconciled bank or Auditor's balance should agree. If reconciled bank or Auditor's 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. (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 1)

EVANSVILLE PSYCHIATRIC CHILDREN'S CENTER  
EXIT CONFERENCE

The contents of this report were discussed on October 25, 2006, with Cathe Fulcher, Interim Superintendent; and Sally A. Kerby, Business Administrator. The officials concurred with our findings.