

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

AUDIT REPORT

OF

COUNTY HOME

WHITE COUNTY, INDIANA

January 1, 2005 to December 31, 2005



FILED

11/28/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Mary Jo Pool	01-01-03 to 12-31-06
Superintendent of County Home	Kae Fuller	01-01-05 to 12-31-06
President of the County Council	James H. Mann	01-01-05 to 12-31-06
President of the Board of County Commissioners	John C. Heimlich	01-01-05 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF WHITE COUNTY

We have audited the records of the County Home for the period from January 1, 2005 to December 31, 2005, 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 White County for the year 2005.

STATE BOARD OF ACCOUNTS

August 24, 2006

COUNTY HOME
WHITE COUNTY
AUDIT RESULT AND COMMENT

RECEIPT ISSUANCE

In some instances receipts were not issued. Lake View County Home collected and remitted \$8,682 to the White County Auditor during the month of December 2005, but there were no receipts issued by Lake View County Home personnel.

Receipts shall be issued and recorded at the time of the transaction; for example, when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

COUNTY HOME
WHITE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 24, 2006, with Kae Fuller, Superintendent of County Home. The official concurred with our audit finding.