

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

EXAMINATION REPORT  
OF  
PARKVIEW COUNTY HOME  
CLINTON COUNTY, INDIANA  
January 1, 2005 to December 31, 2005



**FILED**  
12/19/2006



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Superintendent	Tina L. Cottrell	01-01-05 to 12-31-06
President of the County Council	Steven Frey	01-01-05 to 12-31-06
President of the Board of County Commissioners	Wayne Williams	01-01-05 to 12-31-06



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF CLINTON COUNTY

We have examined the records of the Parkview 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 Examination Results and Comments. The financial transactions of this office are reflected in the Examination Report of Clinton County for the year 2005.

STATE BOARD OF ACCOUNTS

September 27, 2006

PARKVIEW COUNTY HOME  
CLINTON COUNTY  
EXAMINATION RESULTS AND COMMENTS

PRESCRIBED FORMS

The following prescribed or approved forms were not in use, by Parkview County Home:

County Form 77B, County Home Residents' Maintenance Ledger  
County Form 353, General Warrant

Prescribed County Form 77, Combined Report of County Home Superintendent, was in use but not being properly kept. The report reflected no totals to agree to the check being issued to the County and the report was not always filled out completely.

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 County Auditor, Chapter 4)

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the fund balances to the bank account balances were not presented for examination or were incorrect.

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."

RECONCILIATION OF SUBSIDIARY LEDGERS

Reconcilements were not made between the County Home Resident's Subsidiary Ledger and the County Home Resident's Control Ledger. The total account balances in the County Home Subsidiary Ledger was \$1,108.47 more than the balance shown in the County Home Resident's Control Ledger.

Posting errors in prior years were not identified and corrected by the County Home Superintendent, resulting in differences between the County Home Resident's Control and Subsidiary ledgers. The County Home Superintendent should establish procedures where posting errors could be identified and corrected in a timely manner.

At all times, the manual and 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 County Auditors, Chapter 14)

PARKVIEW COUNTY HOME  
CLINTON COUNTY  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

CONDITION OF RECORDS

The following deficiencies relating to the recordkeeping were noted during the examination:

- (1) There were numerous posting errors to the resident's ledger that were penciled in with no explanation.
- (2) Adjustments were provided with no supporting documentation as to the reason for the adjustment.
- (3) No outstanding checklist was provided.
- (4) There was a disbursement posted to a resident's account for \$908.59 which should not have been posted to the resident's account.
- (5) Monthly rent amounts posted to the resident's account did not always agree to the amount reported on the Superintendent's report to the County.
- (6) Checks issued to the County were not always in the correct amount.

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."

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 County Auditors, Chapter 14)

PARKVIEW COUNTY HOME  
CLINTON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on September 28, 2006, with Tina L. Cottrell, Superintendent. The official concurred with our findings.

The contents of this report were discussed on November 1, 2006, with Wayne Williams, President of the Board of County Commissioners; Steven Frey, President of the County Council; Jan Conner, Vice President of the County Council; and Jacqueline R. Clements, Auditor.