

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

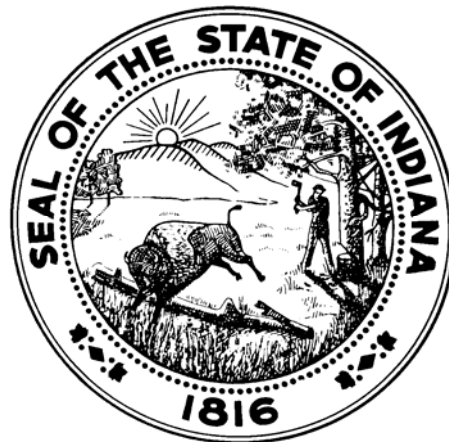
AUDIT REPORT

OF

COUNTY HOME

PUTNAM COUNTY, INDIANA

January 1, 2006 to December 31, 2006



FILED

10/24/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Home Matron	Shirley Van Hook	01-01-06 to 12-31-07
President of the County Council	Mitchell Proctor	01-01-06 to 12-31-07
President of the Board of County Commissioners	Dennis O'Hair Kristina Warren	01-01-06 to 12-31-06 01-01-07 to 12-31-07



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE OFFICIALS OF PUTNAM COUNTY

We have audited the records of the County Home for the period from January 1, 2006 to December 31, 2006, 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 Putnam County for the year 2006.

STATE BOARD OF ACCOUNTS

August 2, 2007

COUNTY HOME
PUTNAM COUNTY
AUDIT RESULTS AND COMMENTS

RESIDENTS' TRUST

Trust accounts for residents are maintained in a Ledger of Receipts, Disbursements and Balances. The ledger does not reconcile with the bank as of December 31, 2006. The bank balances and cash on hand are \$342 more than the year-end balances in the trust ledger. Posting errors were not discovered in a timely manner because reconcilements were not made between the subsidiary ledgers and the bank.

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 Counties, Chapter 1)

DEPOSITS

In December 2006, total receipts, some dated as early as December 3, 2006, were issued for \$2,724 in collections, but were not deposited to the bank until mid January 2007.

Indiana Code 5-13-6-1(c) states in part: "all local officers . . . who collect public funds of their respective political subdivisions shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the . . . local boards of finance"

PUBLIC RECORDS RETENTION

Trust accounts for residents are maintained in a Ledger of Receipts, Disbursements and Balances. One ledger sheet with a negative balance of \$281 on December 31, 2005, was not located due to ledger sheets of individuals' no longer in residence being removed and discarded.

Indiana Code 5-15-6-3(f) concerning destruction of public records, states in part: "Original records may be disposed of only with the approval of the commission according to guidelines established by the commission."

Supporting documentation such as receipts, canceled checks, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

COUNTY HOME
PUTNAM COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 2, 2007, with Shirley Van Hook, County Home Matron. The official concurred with our findings.