

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

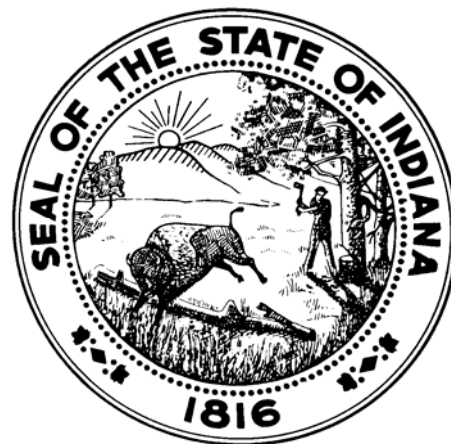
AUDIT REPORT

OF

LAKEVIEW COUNTY HOME

WHITE 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> |
|---|--------------------------------|--|
| Auditor | Mary Jo Pool Jill Guingrich | 01-01-03 to 12-31-06 01-01-07 to 12-31-10 |
| Superintendent of County Home | Kae Fuller | 01-01-06 to 12-31-07 |
| President of the County Council | James H. Mann | 01-01-06 to 12-31-07 |
| President of the Board of County Commissioners | John C. Heimlich | 01-01-06 to 12-31-07 |



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF WHITE COUNTY, INDIANA

We have audited the records of the Lakeview 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of White County for the year 2006.

STATE BOARD OF ACCOUNTS

July 18, 2007

LAKEVIEW COUNTY HOME
WHITE COUNTY
AUDIT RESULT AND COMMENT

RECONCILIATION OF SUBSIDIARY LEDGERS

The Lake View County Home resident's maintenance ledger control page did not agree to the detailed individual account balances.

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)

LAKEVIEW COUNTY HOME
WHITE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 18, 2007, with Kae Fuller, Superintendent of County Home; John C. Heimlich, President of the Board of County Commissioners; Raymond L. Kramer Jr., Council member; and Dennis D. Cain, Council member. The officials concurred with our audit finding.