

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

EXAMINATION REPORT

OF

COUNTY HOME

DEKALB COUNTY, INDIANA

January 1, 2006 to December 31, 2006



FILED

11/15/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Sharon G. Hayes John W. Fetters	01-01-03 to 12-31-06 01-01-07 to 12-31-10
President of the Board of County Commissioners	William C. Ort	01-01-06 to 12-31-07
President of the County Council	Ben Smaltz	01-01-06 to 12-31-07



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF DEKALB COUNTY

We have examined 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 Examination Result and Comment. The financial transactions of this office are reflected in the Examination Report of DeKalb County for the year 2006.

STATE BOARD OF ACCOUNTS

September 24, 2007

COUNTY HOME
DEKALB COUNTY
EXAMINATION RESULT AND COMMENT

CONDITION OF RECORDS

The following deficiencies relating to the recordkeeping were noted:

- (1) No receipts are written for monies received from the residents (primarily Social Security checks);
- (2) The County Home uses Quicken as its accounting software system. This accounting software system has not been approved by the State Board of Accounts;
- (3) For several months, there were variances between the Account Balance Control Report and the total of the individual resident's account balances;

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 Counties of Indiana, Chapter 1)

- (4) Disbursements were not always made by check. Examples include the following: a) the residents are paid their monthly allowance in cash, however there is no log book or other means of accountability to verify that each resident has received his/her allowance amount for the month and b) checks written to pay allowances are made payable to "Cash";

Disbursements, other than proper petty cash disbursements, shall be by check or warrant, not by cash or other methods unless specifically authorized by statute, federal or state rule. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

- (5) Access to records and information generated by the computer system for one resident who no longer resides at the County Home could not be retrieved from the accounting software system.

Public records, financial statement information and supporting information generated through a computer system should be printed out on paper, printed to disk or maintained on-line at the end of each reporting year and retained for audit. Information must be maintained in a manner that will allow access for audit and public inquiry on equipment of the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY HOME
DEKALB COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 24, 2007, with William C. Ort, President of the Board of County Commissioners; Connie R. Miles, Commissioner; Don Kaufman, Commissioner; and John W. Fetters, Auditor.