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

REVIEW REPORT
OF

EVANSVILLE STATE HOSPITAL
FAMILY AND SOCIAL SERVICES ADMINISTRATION
DIVISION OF MENTAL HEALTH AND ADDICTION
STATE OF INDIANA

July 1, 2006 to December 31, 2008

FILED
02/25/2009

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AGENCY OFFICIALS

Office	Official	Term
Secretary, Department of Family and Social Services Administration	E. Mitchell Roob, Jr.	07-01-06 to 01-12-09
	Anne Waltermann Murphy	01-13-09 to 01-08-13
Superintendent	Robert M. Spear	07-01-06 to 12-15-06
	Cathe M. Fulcher	12-15-06 to 06-30-09
Business Manager	Jan Kelsey	07-01-06 to 12-26-07
	Melinda L. Kendle	12-27-07 to 06-30-09

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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

INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE EVANSVILLE STATE HOSPITAL

We have reviewed the receipts, disbursements, and assets of the Evansville State Hospital for the period of July 1, 2006 to December 31, 2008. The Evansville State Hospital's management is responsible for the receipts, disbursements, and assets.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the receipts, disbursements, and assets. Accordingly, we do not express such an opinion.

Financial transactions of this office are included in the scope of our audits of the State of Indiana as reflected in the Indiana Comprehensive Annual Financial Reports.

Based on our review, nothing came to our attention that caused us to believe that the receipts, disbursements, and assets of the Evansville State Hospital are not in all material respects in conformity with the criteria set forth in the Accounting and Uniform Compliance Guidelines Manual for State Agencies, and applicable laws and regulations except as stated in the review comments.

STATE BOARD OF ACCOUNTS

January 13, 2009

EVANSVILLE STATE HOSPITAL
REVIEW COMMENT
December 31, 2008

SDO FUND RECONCILIATIONS

The Evansville State Hospital has not performed reconciliations of its Special Disbursing Officer (SDO) advances in a timely manner.

Two reconciliations for the SDO fund must be performed each month. The bank statement for the checking account must be reconciled to the check register. Also, the check register balance must be reconciled to the SDO advance. These reconciliations must be formally documented. (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 7)

At all times, the unreimbursed disbursements plus any advances to office cash or subsidiary checking accounts plus the SDO checking account balance must equal the local purchase advance. (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 7)

The Special Disbursing Officer is accountable at all times for all sums advanced. The SDO officer may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 7)

EVANSVILLE STATE HOSPITAL
EXIT CONFERENCE

The contents of this report were discussed on January 13, 2009, with Cathe M. Fulcher, Superintendent; Melinda L. Kendle, Business Manager; and Lori A. Willis, Accountant.