

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

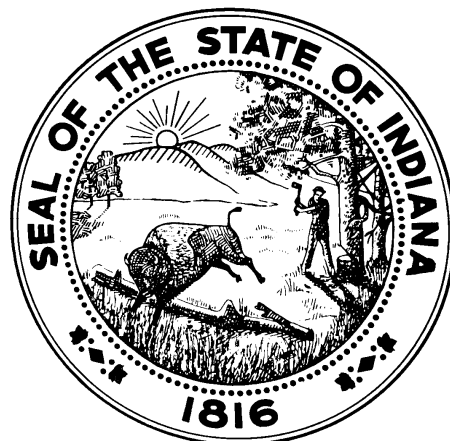
AUDIT REPORT

OF

PARKVIEW COUNTY HOME

CLINTON COUNTY, INDIANA

January 1, 2008 to December 31, 2008



FILED
09/30/2009

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Superintendent	Tina L. Cottrell	01-01-08 to 12-31-09
President of the County Council	Steve Frey Steve Woods	01-01-08 to 12-31-08 01-01-09 to 12-31-09
President of the Board of County Commissioners	Michael Conner William Beard	01-01-08 to 12-31-08 01-01-09 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF CLINTON COUNTY

We have audited the records of the Parkview County Home for the period from January 1, 2008 to December 31, 2008, 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 Clinton County for the year 2008.

STATE BOARD OF ACCOUNTS

July 22, 2009

PARKVIEW COUNTY HOME
CLINTON COUNTY
AUDIT RESULT AND COMMENT

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the ledger balance, maintained by the County Home Director, to the bank account balances were not presented for audit. A review of the bank statement and ledger balances at December 31, 2008, revealed that bank account balances were \$3,359.68 more than ledger balances.

IC 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."

PARKVIEW COUNTY HOME
CLINTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 22, 2009, with Tina L. Cottrell, Superintendent.
The official concurred with our audit finding.