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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, 2008 to December 31, 2008

FILED
09/30/2009

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COUNTY OFFICIALS

Office	Official	Term
Auditor	Jill Guingrich	01-01-07 to 12-31-10
Superintendent of County Home	Kae Fuller	01-01-08 to 06-16-09
	Terrie Goralski	06-16-09 to 12-31-09
President of the County Council	Richard G. Horton	01-01-08 to 12-31-09
President of the Board of County Commissioners	John C. Heimlich	01-01-08 to 12-31-09

STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF WHITE COUNTY

We have audited the records of the Lakeview 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 White County for the year 2008.

STATE BOARD OF ACCOUNTS

August 26, 2009

LAKEVIEW COUNTY HOME
WHITE COUNTY
AUDIT RESULT AND COMMENT

CONDITION OF RECORDS

The Lakeview County Home does not adequately maintain their Residents Maintenance Ledgers, County Form 77B. Postings to these individual ledgers were found to be incomplete, with no balance maintained. Also, billing charges, as well as receipts, were not always posted correctly.

Errors were also found on the monthly Reports of Collections and Form 77, Combined Report by Superintendent of County Home to The Board of Commissioners. These reports are a detail of receipts (from the residents and from the State of Indiana) as well as a reporting of resident charges for the month.

(1) Resident Maintenance Ledger (77B) balances were not reconciled to a control ledger. The difference totaled $2,965.

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)

(2) There were posting errors to the Resident Maintenance Ledgers (77B) maintained by the County Home Director. These errors included deposits not receipted, billings and receipts not recorded in the proper amounts.

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, Chapter 1)

(3) County Form 77, Combined Report by Superintendent of County Home, a monthly report to the Commissioners, contained several errors including addition errors, incorrect billing charges, and the detail of receipts not credited to the proper resident.

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, Chapter 1)

The White County Auditor has taken it upon herself to maintain Resident Maintenance Ledgers for all of the home's residents. These ledgers were found to accurately reflect the activity of each resident.

LAKEVIEW COUNTY HOME
WHITE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 26, 2009, with Terrie Goralski, Superintendent of County Home; Richard G. Horton, President of the County Council; and John C. Heimlich, President of the Board of County Commissioners. The officials concurred with our audit finding.