

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

AUDIT REPORT

OF

COUNTY HOME

HENDRICKS COUNTY, INDIANA

January 1, 2009 to December 31, 2009



FILED

10/06/2010

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COUNTY OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|---------------------------------------------------|-------------------|----------------------|
| County Home Administrator | James W. McBryant | 01-01-09 to 12-31-10 |
| President of the County Council | Larry R. Hesson | 01-01-09 to 12-31-10 |
| President of the Board of County Commissioners | David A. Whicker | 01-01-09 to 12-31-10 |



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF HENDRICKS COUNTY

We have audited the records of the County Home for the period from January 1, 2009 to December 31, 2009, 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 Hendricks County for the year 2009.

STATE BOARD OF ACCOUNTS

April 12, 2010

COUNTY HOME
HENDRICKS COUNTY
AUDIT RESULT AND COMMENT

PRESCRIBED FORMS

As stated in prior Report B35899, the County Home has been using Quickbooks software in place of the prescribed forms County Home Residents Maintenance Ledger (County Form 77B), Register of Trust Funds (General Form 102), and Ledger of Receipts, Disbursements and Balance (General Form 358).

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)

COUNTY HOME
HENDRICKS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 10, 2010, with James W. McBryant, County Home Administrator; Cinda Kattau, Auditor; Nancy L. Marsh, Treasurer; David A. Whicker, President of the Board of County Commissioners; and Larry R. Hesson, President of the County Council. The officials concurred with our audit finding.