

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

AUDIT REPORT

OF

PORTAGE MANOR

ST. JOSEPH COUNTY, INDIANA

January 1, 2011 to December 31, 2011



**FILED**  
09/13/2012



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Administrator	Louann Becker-Pruett	01-01-11 to 12-31-12
President of the County Council	Rafael Morton	01-01-11 to 12-31-12
President of the Board of County Commissioners	Bob Kovach Andrew Kostielney	01-01-11 to 12-31-11 01-01-12 to 12-31-12



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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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](http://www.in.gov/sboa)

TO: THE OFFICIALS OF ST. JOSEPH COUNTY

We have audited the records of the Portage Manor for the period from January 1, 2011 to December 31, 2011, 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 St. Joseph County for the year 2011.

STATE BOARD OF ACCOUNTS

August 2, 2012

PORTAGE MANOR  
ST. JOSEPH COUNTY  
AUDIT RESULT AND COMMENT

***BANK ACCOUNT RECONCILIATIONS***

Depository reconciliations of the Patient Trust Fund balances to the bank account balances were incorrect. The differences between the adjusted bank balance and the Trust balances for the year 2011, ranged from (\$4,930) to \$4,542. At December 31, 2011, the reconciled bank balance appears to be \$2,566 less than the ledger balance. At December 31, 2011, the balance for the patient trust fund ledger is \$23,307 and the adjusted bank balance is \$20,741. A similar comment appeared in prior Reports B37540 and B39144.

Indiana Code 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."

At all times, the manual and/or 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)

PORTAGE MANOR  
ST. JOSEPH COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 26, 2012, with Louann Becker-Pruett, Administrator, and Karen Bailey, Accounts Payable/Rec.

The contents of this report were discussed on August 2, 2012, with Andrew Kostielney, President of the Board of County Commissioners, and with Rafael Morton, President of the County Council.