

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

AUDIT REPORT

OF

COUNTY HEALTH DEPARTMENT

RANDOLPH COUNTY, INDIANA

January 1, 2005 to December 31, 2005



FILED

08/24/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Health Officer	Dr. Jerome M. Leahey	01-01-05 to 12-31-06
President of the County Council	Gerald Stephen	01-01-05 to 12-31-06
President of the Board of County Commissioners	David Lenkensdofer Ronald Chalfant	01-01-05 to 12-31-05 01-01-06 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF RANDOLPH COUNTY, INDIANA

We have audited the records of the County Health Department for the period from January 1, 2005 to December 31, 2005, 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Randolph County for the year 2005.

STATE BOARD OF ACCOUNTS

June 29, 2006

COUNTY HEALTH DEPARTMENT
RANDOLPH COUNTY
AUDIT RESULTS AND COMMENTS

DEPOSITS

As stated in the prior Audit Report B25524, there were numerous instances where receipts were remitted later than the next business day. One such deposit in the amount of \$318 was not made until March 2006.

Additionally, a total of \$778 of 2005 receipts was not remitted to the County Auditor. We requested Rick Byrge, Health Administrator, to deposit \$778 with the County Auditor. Payment was made to the County Auditor on June 28, 2006. (See Summary, page 6)

Indiana Code 5-13-6-1(c) states in part: "All local officers . . . who collect public funds of their respective political subdivisions shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the . . . local boards of finance. . . ."

REPORTS OF COLLECTION NOT FILED

Reports of Collection were not received by the County Auditor.

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 HEALTH DEPARTMENT
RANDOLPH COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 29, 2006, with Dr. Jerome M. Leahey, Health Officer; Rick Byrge, Health Administrator; Ronald Chalfant, President of the Board of County Commissioners; and Gerald Stephen, President of the County Council. The officials concurred with our audit findings.

COUNTY HEALTH DEPARTMENT
 RANDOLPH COUNTY
 SUMMARY

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Rick Byrge, Health Administrator:			
Deposits, page 4	\$ 778	\$	\$
Deposit made by Rick Byrge June 28, 2006	<u> </u>	<u>778</u>	<u> </u> -
 Totals	 <u>\$ 778</u>	 <u>\$ 778</u>	 <u>\$ </u> -