

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

EXAMINATION REPORT

OF

HEALTH DEPARTMENT

OWEN COUNTY, INDIANA

January 1, 2006 to December 31, 2006



**FILED**  
06/12/2007



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Registrar	Sheila Reeves	01-01-06 to 12-31-07
President of the County Council	Mike Wood	01-01-06 to 12-31-07
President of the Board of County Commissioners	Wiley Truesdel	01-01-06 to 12-31-07



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF OWEN COUNTY

We have examined the records of the Health Department for the period from January 1, 2006 to December 31, 2006, 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 Examination Result and Comment. The financial transactions of this office are reflected in the Examination Report of Owen County for the year 2006.

STATE BOARD OF ACCOUNTS

May 3, 2007

HEALTH DEPARTMENT  
OWEN COUNTY  
EXAMINATION RESULT AND COMMENT

DEPOSITS

In numerous instances, receipts were deposited up to 11 days later than the next business day.

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. . . ."

HEALTH DEPARTMENT  
OWEN COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on May 3, 2007, with Sheila Reeves, Registrar; Wiley Truesdel, President of the County Commissioners; and Mike Wood, President of the County Council. The officials concurred with our examination finding.