

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

AUDIT REPORT

OF

HEALTH DEPARTMENT

HENDRICKS COUNTY, INDIANA

January 1, 2006 to December 31, 2006



FILED

12/12/2007

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Results and Comments:	
Bank Account Reconciliations	4
Reports of Collection Filed Delinquently	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Health Officer	David Hadley	01-01-06 to 12-31-07
Environmental Health Director	Cathy Grindstaff	01-01-06 to 12-31-07
President of the County Council	Larry R. Hesson	01-01-06 to 12-31-07
President of the Board of County Commissioners	David A. Whicker	01-01-06 to 12-31-07



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

TO: THE OFFICIALS OF HENDRICKS COUNTY

We have audited 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 Audit Results and Comments. The financial transactions of this office are reflected in the Annual Report of Hendricks County for the year 2006.

STATE BOARD OF ACCOUNTS

October 17, 2007

HEALTH DEPARTMENT
HENDRICKS COUNTY
AUDIT RESULTS AND COMMENTS

BANK ACCOUNT RECONCILIATIONS

No reconcilements were performed by the Health Department for the bank account and the report of collections for the audit period 2006. As of December 31, 2006, the bank account was \$257.86 short due to bank fees which has not been reimbursed to the bank account and returned NSF checks which had not been deducted from the ledger balance and sent to the Prosecutor office for collections. The Health Department did not keep adequate records of NSF checks returned by the bank, individual's who wrote NSF checks, records of NSF checks that were turned over to the Prosecutor office for collections, and records of NSF checks recovered by the Prosecutor's office.

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."

REPORTS OF COLLECTION FILED DELINQUENTLY

Reports of Collection filed with the County Auditor were not submitted on a timely basis. Four of the required reports were provided to the County Auditor between forty and seventy-two days after the month that collections were received by the Health Department.

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 of Indiana, Chapter 14)

HEALTH DEPARTMENT
HENDRICKS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 17, 2007, with Nancy L. Marsh, Auditor, David A. Whicker, President of the Board of County Commissioners; and by telephone on October 22, 2007, with David Hadley, Health Officer. The officials concurred with our audit findings.