

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

EXAMINATION REPORT

OF

HEALTH DEPARTMENT

OWEN COUNTY, INDIANA

January 1, 2007 to December 31, 2007



FILED
08/22/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Registrar	Sheila Reeves	01-01-07 to 12-31-08
President of the County Council	Michael L. Wood	01-01-07 to 12-31-08
President of the Board of County Commissioners	Wiley Truesdel	01-01-07 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF OWEN COUNTY

We have examined the records of the County Health Department for the period from January 1, 2007 to December 31, 2007, 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 Results and Comments. The financial transactions of this office are reflected in the Examination Report of Owen County for the year 2007.

STATE BOARD OF ACCOUNTS

July 14, 2008

HEALTH DEPARTMENT
OWEN COUNTY
EXAMINATION AUDIT RESULTS AND COMMENTS

DEPOSITS

As stated in the prior Report B29992, in numerous instances, receipts were deposited up to seven days later than the next business day. Also, deposits could not always be determined if made intact due to receipts not always being marked indicating whether cash or check was received.

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 several local boards of finance that have jurisdiction of the funds. Public Funds deposited under this subsection shall be deposited in the same form in which they were received."

PRESCRIBED FORM

The following prescribed or approved form was not always in use:

General Receipt Form 352

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 6)

HEALTH DEPARTMENT
OWEN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 14, 2008, with Wiley Truesdel, President of the Board of County Commissioners; Michael L. Wood, President of the County Council; and Sheila Reeves, Registrar. The officials concurred with our examination findings.