

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

EXAMINATION REPORT  
OF  
COUNTY HEALTH DEPARTMENT  
WABASH 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>
Office Manager	Kathryn A. Carter-Lower	01-01-07 to 12-31-08
Health Officer	Dr. J. Dean Gifford	01-01-07 to 12-31-08
President of the Health Board	Dr. Jeffrey Pyle	01-01-07 to 12-31-08
President of the County Council	Robert Fuller	01-01-07 to 12-31-08
President of the Board of County Commissioners	Lester D. Templin Scott E. Givens	01-01-07 to 12-31-07 01-01-08 to 12-31-08



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF WABASH 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 Result and Comment. The financial transactions of this office are reflected in the Examination Report of Wabash County for the year 2007.

STATE BOARD OF ACCOUNTS

July 11, 2008

COUNTY HEALTH DEPARTMENT  
WABASH COUNTY  
EXAMINATION RESULT AND COMMENT

TIMELY REMITTANCES

Funds collected by the County Health Department were not remitted to the County Treasurer on a timely basis. June collections of \$2,705 were made in two remittances to the County Treasurer. November collections of \$2,106 were made in three remittances.

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. . . ."

COUNTY HEALTH  
WABASH COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 11, 2008, with Kathryn A. Carter-Lower, Office Manager.