

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

AUDIT REPORT

OF

HEALTH DEPARTMENT

LAPORTE COUNTY, INDIANA

January 1, 2007 to December 31, 2007



FILED

09/25/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Health Department Administrator	Paul Trost	01-01-07 to 12-31-08
Office Manager	Nancy Meehan	01-01-07 to 12-31-08
President of the Health Department Board of Directors	Michael Sandy	01-01-07 to 12-31-08
President of the County Council	Jerry Cooley Mark Yagelski	01-01-07 to 12-31-07 01-01-08 to 12-31-08
President of the Board of County Commissioners	Barbara Huston William Hager	01-01-07 to 12-31-07 01-01-08 to 12-31-08



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 LAPORTE COUNTY

We have audited the records of the 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 Audit Results and Comments. The financial transactions of this office are reflected in the Annual Report of LaPorte County for the year 2007.

STATE BOARD OF ACCOUNTS

April 24, 2008

HEALTH DEPARTMENT
LAPORTE COUNTY
AUDIT RESULTS AND COMMENTS

DEPOSITS

Funds were not deposited intact for 62% of the deposits tested. Officials indicated that when they receive a check from the Auditor to replenish the petty cash fund, that they are cashing it from the daily cash collections; replacing the cash collected with this check.

Indiana Code 5-13-6-1(c) states in part: "Public funds deposited . . . shall be deposited in the same form in which they were received."

RECEIPT ISSUANCE

The Health Department charges a fee for providing immunizations to residents. Receipts are not being issued at the time the fees for these services are collected; instead, tickets are used by the employees to track the immunizations given for the day. At the end of the day the tickets are totaled and this total is entered into the cash register. The tickets used are printed from a computer in the Health Department. The tickets are single copy (the resident does not retain any part of the ticket), not pre-numbered, and can be printed at any time. The tickets do indicate the amount collected, date, and clerk's initials.

Receipts shall be issued and recorded at the time of the transaction; for example, when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment. (Accounting and Uniform Compliance Guidelines Manual for Counties in Indiana, Chapter 1)

HEALTH DEPARTMENT
LAPORTE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on April 24, 2008, with Paul Trost, Administrator; and Nancy Meehan, Office Manager. The officials concurred with our audit findings.