

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

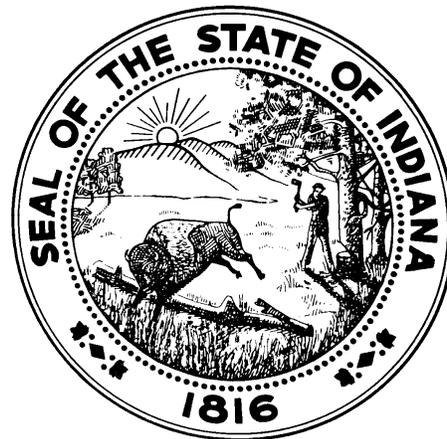
AUDIT REPORT

OF

HEALTH DEPARTMENT

KOSCIUSKO COUNTY, INDIANA

January 1, 2007 to December 31, 2007



**FILED**

09/26/2008



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Health Officer	William L. Remington, Jr., M.D.	01-01-07 to 12-31-08
Health Administrator	Robert C. Weaver, M.A.	01-01-07 to 12-31-08
Chairman of the Health Board	Dennis Woodward, D.V.M.	01-01-07 to 12-31-08
President of the County Council	Harold Jones	01-01-07 to 12-31-08
President of the Board of County Commissioners	Ron Truex Brad Jackson	01-01-07 to 12-31-07 01-01-08 to 12-31-08



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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STATE BOARD OF ACCOUNTS  
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TO: THE OFFICIALS OF KOSCIUSKO 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 Kosciusko County for the year 2007.

STATE BOARD OF ACCOUNTS

August 27, 2008

HEALTH DEPARTMENT  
KOSCIUSKO COUNTY  
AUDIT RESULTS AND COMMENTS

RECEIPT ISSUANCE

The Health Clinic did not use the prescribed receipt form for flu shot collections. The Chief Public Health Nurse explained that she issued a receipt form that was not numbered and did not have a duplicate. She remitted collections to the central health department office. Health Department reports show that \$8,908 was remitted during 2007 for flu shots. There were no duplicate receipt forms available for our audit.

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 1)

DEPOSITS

The Health Clinic collected fees for vaccinations, such as Yellow Fever, Hepatitis A & B, and Meningitis, but did not deposit these collections in the County's depository. The Chief Public Health Nurse explained that she maintained custody of these fees and paid the vendor directly for the cost of the vaccinations.

The Health Clinic issued receipts for the vaccination fees. From our review of the duplicate receipts provided for our audit, we have determined that \$12,196 was collected during 2007.

Paid invoices provided by the Chief Public Health Nurse show that \$13,704 was paid to vendors during 2007 for these vaccinations from fees. That calculates to \$1,508 more paid than collected. This may indicate that the duplicate receipts do not accurately show all vaccination fee collections.

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. . . ."

Disbursements, other than properly authorized petty cash disbursements, shall be by check or warrant, not by cash or other methods unless specifically authorized by statute, federal or state rule. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

HEALTH DEPARTMENT  
KOSCIUSKO COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 27, 2008, with Robert C. Weaver, M.A., Health Administrator. The official concurred with our audit findings, and stated that procedures have been implemented to comply with correct receipt and deposit requirements.

The contents of this report were also discussed on August 27, 2008, with Ron Robinson, County Administrator.