

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

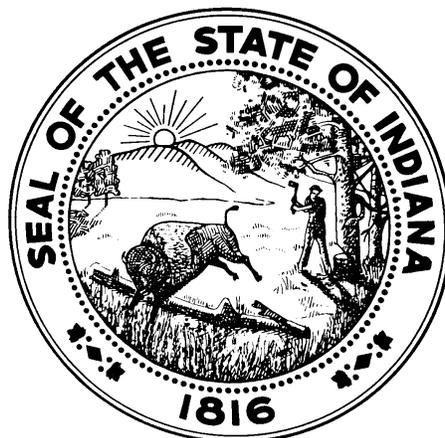
AUDIT REPORT

OF

COUNTY HEALTH DEPARTMENT

JOHNSON COUNTY, INDIANA

January 1, 2007 to December 31, 2007



FILED

11/24/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Health Director	John Bonsett	01-01-07 to 12-31-08
President of the County Council	John L. Price Josh McCarty	01-01-07 to 12-31-07 01-01-08 to 12-31-08
President of the Board of County Commissioners	R.J. McConnell Mitchael Ripley Thomas Kite	01-01-07 to 05-21-07 05-21-07 to 12-31-07 01-01-08 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF JOHNSON COUNTY

We have audited 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 Audit Result and Comment. The financial transactions of this office are reflected in the Annual Report of Johnson County for the year 2007.

STATE BOARD OF ACCOUNTS

August 27, 2008

COUNTY HEALTH DEPARTMENT
JOHNSON COUNTY
AUDIT RESULT AND COMMENT

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the fund balances to the bank account balances were not reconciled for the audit period. The only reconciliation done was from the bank statement to the checkbook.

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."

COUNTY HEALTH DEPARTMENT
JOHNSON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 8, 2008, with John Bonsett, Health Director; Josh McCarty, President of the County Council; and Janice D. Richhart, County Auditor. The officials concurred with our audit finding.