

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

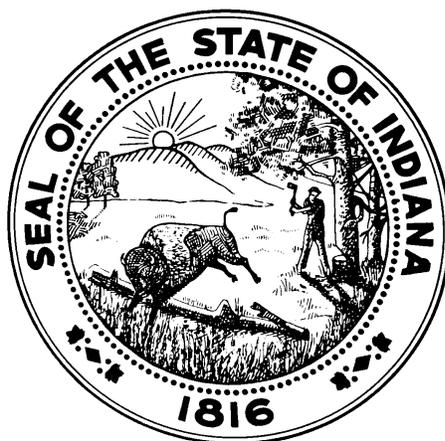
AUDIT REPORT

OF

HEALTH DEPARTMENT

OWEN COUNTY, INDIANA

January 1, 2008 to December 31, 2008



FILED

07/28/2009

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Registrar	Sheila Reeves	01-01-08 to 12-31-09
Health Officer	Mark Schuld Vacant Adam Spaetti	01-01-08 to 08-13-08 08-14-08 to 08-26-08 08-27-08 to 12-31-09
President of the County Council	Michael L. Wood	01-01-08 to 12-31-09
President of the Board of County Commissioners	Wiley Truesdel George Jennings	01-01-08 to 12-31-08 01-01-09 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE OFFICIALS OF OWEN COUNTY

We have audited the records of the County Health Department for the period from January 1, 2008 to December 31, 2008, 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 Owen County for the year 2008.

STATE BOARD OF ACCOUNTS

April 23, 2009

HEALTH DEPARTMENT
OWEN COUNTY
AUDIT RESULT AND COMMENT

DEPOSITS

As stated in the prior Reports B29992 and B32492, in numerous instances, receipts were deposited up to seven days later than the next business day.

IC 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. . . ."

HEALTH DEPARTMENT
OWEN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on April 23, 2009, with Sheila Reeves, Registrar. The official concurred with our audit finding.

The contents of this report were discussed on April 23, 2009, with Michael L. Wood, President of the County Council; George Jennings, President of the Board of County Commissioners; and Wiley Truesdel, County Commissioner.