

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

AUDIT REPORT

OF

COUNTY HEALTH DEPARTMENT

WABASH COUNTY, INDIANA

January 1, 2008 to December 31, 2008



**FILED**

08/17/2009



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Office Manager	Kathryn A. Carter-Lower	01-01-08 to 12-31-09
Health Officer	Dr. J. Dean Gifford	01-01-08 to 12-31-09
President of the Health Board	Dr. Jeffrey Pyle	01-01-08 to 12-31-09
President of the County Council	Thurl F. Fuller Michael B. Ridenour	01-01-08 to 12-31-08 01-01-09 to 12-31-09
President of the Board of County Commissioners	Scott E. Givens Brian K. Haupert	01-01-08 to 12-31-08 01-01-09 to 12-31-09



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF WABASH 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 Wabash County for the year 2008.

STATE BOARD OF ACCOUNTS

August 5, 2009

COUNTY HEALTH DEPARTMENT  
WABASH COUNTY  
AUDIT RESULT AND COMMENT

REMITTANCES

Funds collected by the County Health Department were not remitted to the County Treasurer on a timely basis. A test of receipts disclosed that some funds were remitted as many as 15 days after the date of collection. A similar comment appeared in prior Report B32519.

Receipts issued by the nurse's department were not marked as to the money type received. A review of remittances disclosed that employees' personal checks were being substituted for cash collected. Therefore, we could not prove the money type received was the same as that remitted to the County Treasurer.

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 several local boards of finance . . ." and continues ". . . Public funds deposited under this subsection shall be deposited in the same form in which they were received."

COUNTY HEALTH DEPARTMENT  
WABASH COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 5, 2009, with Kathryn A. Carter-Lower, Office Manager; and Dr. J. Dean Gifford, Health Officer.