

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

AUDIT REPORT

OF

COUNTY HEALTH DEPARTMENT

DELAWARE COUNTY, INDIANA

January 1, 2008 to December 31, 2008



**FILED**

12/04/2009



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials .....	2
Transmittal Letter .....	3
Audit Result and Comment: Deposits .....	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Health Officer	Dr. Donna Wilkins	01-01-08 to 12-31-09
President of the Board of Health	Judith Harris	01-01-08 to 12-31-09
President of the County Council	Bradley Bookout Christopher Matchett	01-01-08 to 12-31-08 01-01-09 to 12-31-09
President of the Board of County Commissioners	John Brooke Todd Donati	01-01-08 to 12-31-08 01-01-09 to 12-31-09



**STATE OF INDIANA**  
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STATE BOARD OF ACCOUNTS  
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TO: THE OFFICIALS OF DELAWARE COUNTY, INDIANA

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 Delaware County for the year 2008.

STATE BOARD OF ACCOUNTS

October 22, 2009

COUNTY HEALTH DEPARTMENT  
DELAWARE COUNTY  
AUDIT RESULT AND COMMENT

DEPOSITS

Fifteen of the twenty-three receipts tested were written for amounts which could not be verified to bank deposits. Further examination disclosed that these were the result of incorrect or incomplete postings to receipts.

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

COUNTY HEALTH DEPARTMENT  
DELAWARE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on October 22, 2009, with Bob Jones, Health Department Administrator. The official concurred with our audit finding.