

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

AUDIT REPORT

OF

HEALTH DEPARTMENT

FOUNTAIN COUNTY, INDIANA

January 1, 2008 to December 31, 2008



**FILED**

12/28/2009



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Health Officer	Dr. Peter Petrich Dr. Sean Sharma	01-01-08 to 03-31-09 04-21-09 to 12-31-11
President of the Board of County Commissioners	Terry Ellingwood Janet Shoaf	01-01-08 to 12-31-08 01-01-09 to 12-31-09
President of the County Council	Ron Howard Richard Klage	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 FOUNTAIN COUNTY

We have audited the records of the 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 Fountain County for the year 2008.

STATE BOARD OF ACCOUNTS

October 8, 2009

HEALTH DEPARTMENT  
FOUNTAIN COUNTY  
AUDIT RESULT AND COMMENT

ERRORS ON TRAVEL CLAIMS

The part-time Sanitarian Clerk did not properly complete travel claims for 2008. The dates and locations listed on the travel claims did not always agree with the food inspection reports and did not correspond to the dates shown as worked on the Employee Service Record. Travel claims should reflect the actual date, location, and mileage incurred and the Employee Service Record should reflect the actual time worked each day.

IC 5-11-10-1.6(c) states:

"The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless: (1) there is a fully itemized invoice or bill for the claim; (2) the invoice or bill is approved by the officer or person receiving the goods and services; (3) the invoice or bill is filed with the governmental entity's fiscal officer; (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim."

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)

HEALTH DEPARTMENT  
FOUNTAIN COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on October 8, 2009, with Dr. Sean Sharma, Health Officer; and Janet Shoaf, President of the Board of County Commissioners.