

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

EXAMINATION REPORT
OF
COUNTY HEALTH DEPARTMENT
WABASH COUNTY, INDIANA
January 1, 2009 to December 31, 2009



FILED
07/27/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Office Manager	Kathryn A. Carter-Lower	01-01-09 to 12-31-10
Health Officer	Dr. J. Dean Gifford	01-01-09 to 12-31-10
President of the Health Board	Dr. Jeffrey Pyle	01-01-09 to 12-31-10
President of the County Council	Michael B. Ridenour	01-01-09 to 12-31-10
President of the Board of County Commissioners	Brian K. Hauptert Barry J. Eppley	01-01-09 to 12-31-09 01-01-10 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF WABASH COUNTY

We have examined the records of the County Health Department for the period from January 1, 2009 to December 31, 2009, 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 Examination Results and Comments. The financial transactions of this office are reflected in the Examination Report of Wabash County for the year 2009.

STATE BOARD OF ACCOUNTS

June 22, 2010

COUNTY HEALTH DEPARTMENT
WABASH COUNTY
EXAMINATION RESULTS AND COMMENTS

RECEIPTS

Receipts issued by the nurse's department were not marked as to the money type received. Therefore, we could not prove the money type received was the same as that remitted to the County Treasurer. A similar comment appeared in prior Report B34719.

Receipts were not written for all money received.

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 of Indiana, Chapter 1)

Receipts shall be issued and recorded at the time of the transaction; for example, when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

FUND SOURCES AND USES

Funds were disbursed from the Local Health Maintenance Fund for the remodeling of the Health Department office.

IC 16-46-10-3 states:

Sec 3 (a) Funding provided a local board of health under section 2 of this chapter may be used by the local board to provide any of the following services:

- (1) Animal and vector control.
- (2) Communicable disease control, including immunizations.
- (3) Food sanitation.
- (4) Environmental health.
- (5) Health education.
- (6) Laboratory services.
- (7) Maternal and child health services, including prenatal clinics and well-child clinics.
- (8) Nutrition services.
- (9) Public health nursing, including home nursing visitation and vision and hearing screening.
- (10) Vital records.

- (b) Money granted a local board of health from the local health maintenance fund may not be used for any purpose other than for the services listed in this section."

COUNTY HEALTH DEPARTMENT
WABASH COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 22, 2010, with Kathryn A. Carter-Lower, Office Manager. The official concurred with our findings.

The contents of this report were discussed on June 22, 2010, with Brian K. Haupert, County Commissioner.