

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

AUDIT REPORT

OF

COUNTY HEALTH DEPARTMENT

OWEN COUNTY, INDIANA

January 1, 2009 to December 31, 2009



**FILED**

08/19/2010



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>
Registrar	Sheila Reeves	01-01-09 to 12-31-10
Health Officer	Adam Spaetti	01-01-09 to 12-31-10
President of the County Council	Michael L. Wood	01-01-09 to 12-31-10
President of the Board of County Commissioners	George Jennings	01-01-09 to 12-31-10



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

---

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

TO: THE OFFICIALS OF OWEN COUNTY

We have audited 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 Audit Result and Comment. The financial transactions of this office are reflected in the Annual Report of Owen County for the year 2009.

STATE BOARD OF ACCOUNTS

June 7, 2010

COUNTY HEALTH DEPARTMENT  
OWEN COUNTY  
AUDIT RESULT AND COMMENT

DEPOSITS

As stated in the prior Reports B29992, B32492, and B34617, in numerous instances, receipts were deposited up to twenty 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. . . ."

COUNTY HEALTH DEPARTMENT  
OWEN COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 7, 2010, with Michael L. Wood, President of the County Council; George Jennings, President of the Board of County Commissioners; and Sheila Reeves, Registrar. The officials concurred with our audit finding.