

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

AUDIT REPORT

OF

COUNTY HEALTH DEPARTMENT

LAPORTE COUNTY, INDIANA

January 1, 2009 to December 31, 2009



**FILED**

01/04/2011



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Health Administrator	Paul Trost Tony Mancuso	01-01-09 to 04-30-10 05-01-10 to 12-31-10
Office Manager	Nancy Meehan	01-01-09 to 12-31-10
President of the County Council	Mark Yagelski	01-01-09 to 12-31-10
President of the Board of County Commissioners	Barbara Huston	01-01-09 to 12-31-10



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF LAPORTE 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 LaPorte County for the year 2009.

STATE BOARD OF ACCOUNTS

August 17, 2010

COUNTY HEALTH DEPARTMENT  
LAPORTE COUNTY  
AUDIT RESULT AND COMMENT

COUNTY EMPLOYEES PAID FROM H1N1 GRANT

The County received a grant to administer the H1N1 vaccine to clinics and schools. Some County Health Department employees were compensated from the grant to administer the vaccine and perform data entry, clerical, and supervisory duties. These employees submitted an invoice to the County Auditor indicating the date, number of hours worked, description of duties performed, rate per hour and total compensation. The dates on the invoices coincided with the dates on the County employees' time sheet since the employee worked for the Health Department that day (7.5 hours) also. Because most of the invoices did not indicate the time of day the employee worked on grant duties, it could not be determined if the County employee received compensation for the same hours from both the County and the grant.

IC 5-11-9-4(b) states in part: ". . . records be maintained showing which hours were worked each day by officers and employees . . . employed . . . in more than one (1) position by the same public agency . . ."

COUNTY HEALTH DEPARTMENT  
LAPORTE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 17, 2010, with Tony Mancuso, Administrator. The official concurred with our audit finding.

The contents of this report were also discussed on August 17, 2010, with Barbara Huston, President of the Board of County Commissioners; Kenneth Layton, Commissioner; and Richard Mrozinski, Jr., Vice-President of the County Council.