

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

AUDIT REPORT

OF

COUNTY HEALTH DEPARTMENT

CLARK COUNTY, INDIANA

January 1, 2009 to December 31, 2009



**FILED**

01/07/2011



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials .....	2
Transmittal Letter .....	3
Audit Result and Comment: Departmental Annual Financial Report .....	4
Exit Conference.....	5
Official Response .....	6

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Health Officer	Dr. Kevin R. Burke	01-01-09 to 12-31-10
Administrator	J. Michael Meyer, III	01-01-09 to 12-31-10
President of the County Council	David Abbott Jack Coffman	01-01-09 to 12-31-09 01-01-10 to 12-31-10
President of the Board of County Commissioners	M. Edward Meyer	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 CLARK 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 Clark County for the year 2009.

STATE BOARD OF ACCOUNTS

August 18, 2010

COUNTY HEALTH DEPARTMENT  
CLARK COUNTY  
AUDIT RESULT AND COMMENT

DEPARTMENT ANNUAL FINANCIAL REPORT

Financial activity for the County Health Department was not reported on the Supplemental CAR-1, a prescribed form. The Supplemental CAR-1 has been prescribed to summarize yearly financial activity associated with the County's departments for inclusion in the County's Annual Financial Report. As a result, the County Auditor could not include financial activity of the County Health Department in the County's Annual Financial Report. During the course of the audit, adjustments were made to the County's Annual Financial report to incorporate the department's financial activity.

Failure of the Department to provide information to the County Auditor to properly report all financial activity of the County could result in the State Board of Accounts not being able to provide an unqualified opinion on the Independent Auditor's Report.

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)

Accounting records and other public records must be maintained in a manner that will support accurate financial statements. Anything other than an unqualified opinion on the Independent Auditors' Report on the financial statements may have adverse financial consequences with the possibility of an increase in interest rate cost to the taxpayers of the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY HEALTH DEPARTMENT  
CLARK COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 18, 2010, with J. Michael Meyer, III, Administrator; and Kevin R. Burke, M.D., Health Officer. The official response has been made a part of this report and may be found on page 6.

The contents of this report were also discussed on September 30, 2010, with M. Edward Meyer, President of the Board of County Commissioners, and Jack Coffman, President of the County Council.

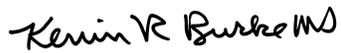
RESPONSE TO 2009 AUDIT COMMENT

August 18, 2010

To the best of our knowledge The Clark County Health Department was never notified of the requirement that Form CAR-1 was to be completed. Staff will assure this form is completed and submitted to the County Auditor in the future.



J. Michael Meyer III  
Administrator



Kevin R. Burke M.D.  
Health Officer