

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

AUDIT REPORT

OF

COUNTY HEALTH DEPARTMENT

LAKE COUNTY, INDIANA

January 1, 2009 to December 31, 2009



FILED

01/07/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Health Commissioner	Dr. Susan Best	01-01-07 to 12-31-10
President of the County Council	Larry Blanchard Thomas O'Donnell	01-01-09 to 12-31-09 01-01-10 to 12-31-10
President of the Board of County Commissioners	Roosevelt Allen, Jr. Frances DuPey	01-01-09 to 12-31-09 01-01-09 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF LAKE 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Lake County for the year 2009.

STATE BOARD OF ACCOUNTS

August 17, 2010

COUNTY HEALTH DEPARTMENT
LAKE COUNTY
AUDIT RESULTS AND COMMENTS

RECEIPTS

Twenty-five percent of the Health Department receipts tested for 2009 did not agree to the composition of collections remitted to the County Auditor.

IC 5-13-6-1(c) states in part: "Public funds deposited . . . shall be deposited in the same form in which they were received."

INTERNAL CONTROLS

Controls over the receipting, disbursing, recording and accounting for the financial activities were insufficient. During a cash count, we attempted to reconcile collections to receipts issued. Collections on hand were greater than receipts issued. Currently, five individuals share one receipt book and based upon the cash count, receipts are not always issued when cash is collected.

In addition, tracking sheets used to record the issuance of Birth and Death Certificates were not adequately maintained. Clerks did not always record all certificates issued. Accountability of all birth and death certificates issued could not be determined.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY HEALTH DEPARTMENT
LAKE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 23, 2010, with Dr. Susan Best, Health Commissioner; Nicholas Doffin, Administrator; and Ester Hoshaw, Deputy Administrator.