

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

EXAMINATION REPORT
OF
COUNTY HEALTH DEPARTMENT
TIPTON COUNTY, INDIANA
January 1, 2010 to December 31, 2010



FILED

11/03/2011

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COUNTY OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|--|--|--|
| Health Officer | Dr. Kevin Conduct | 01-01-10 to 12-31-11 |
| President of the Board of Health | Dr. Bonnie Aspiazu Dr. James DaShiell | 01-01-10 to 12-31-10 01-01-11 to 12-31-11 |
| President of the County Council | Brad Nichols Madonna Alderson | 01-01-10 to 12-31-10 01-01-11 to 12-31-11 |
| President of the Board of County Commissioners | Ken Ziegler Mike Cline | 01-01-10 to 12-31-10 01-01-11 to 12-31-11 |



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF TIPTON COUNTY

We have examined the records of the County Health Department for the period from January 1, 2010 to December 31, 2010, 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of Tipton County for the year 2010.

STATE BOARD OF ACCOUNTS

August 3, 2010

COUNTY HEALTH DEPARTMENT
TIPTON COUNTY
EXAMINATION RESULT AND COMMENT

DEPOSITS

In numerous instances, receipts were deposited later than the next business day. Of the 104 receipts issued from February 1, 2010 to March 22, 2010, 100 of these receipts were remitted to the County Auditor in delays ranging between 3 to 58 days between the date the receipt was issued to the date the collections were remitted to the County Auditor. Of 88 receipts issued from April 30, 2010 to May 28, 2010, 70 of these receipts were remitted to the County Auditor in delays ranging from 2 to 28 days between the date the receipts were issued and date the collections were remitted to the County Auditor.

Indiana Code 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
TIPTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 24, 2011, with Dee Welch, Office Administrator. The official concurred with our examination finding.

The contents of this report were discussed on August 29, 2011, with Helen Hoffbeck, Vice President of the Board of Health. The official concurred with our examination finding.

The contents of this report were discussed on September 20, 2011, with Mike Cline, President of the Board of County Commissioners, and Madonna Alderson, President of the County Council. The officials concurred with our examination finding.