

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

AUDIT REPORT

OF

COUNTY HEALTH DEPARTMENT

STARKE COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
09/06/2012

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Health Officer	Dr. Theresa M. Alexander	01-01-11 to 12-31-12
President of the Health Board	Deb Hansen	01-01-11 to 12-31-11
President of the County Council	Mark Smith Dave Pearman	01-01-11 to 12-31-11 01-01-12 to 12-31-12
President of the Board of County Commissioners	Dan Bridegroom Kathy Norem	01-01-11 to 12-31-11 01-01-12 to 12-31-12



STATE OF INDIANA
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TO: THE OFFICIALS OF STARKE COUNTY

We have audited the records of the County Health Department for the period from January 1, 2011 to December 31, 2011, 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 Starke County for the year 2011.

STATE BOARD OF ACCOUNTS

August 13, 2012

COUNTY HEALTH DEPARTMENT
STARKE COUNTY
AUDIT RESULTS AND COMMENTS

INTACT DEPOSITS

We were unable to determine if the health department receipts were deposited intact. No health department duplicate receipts show payment type.

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

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)

DEPOSITS

We found instances in which the health department was not depositing money collected the next business day. The birth/death receipts dated December 16, 2010 to December 28, 2010, \$274, and the food permit receipts dated December 21, 2010 to December 29, 2010, \$1,376, were not deposited until January 5, 2011. The birth/death receipts dated January 1, 2011 to January 28, 2011, \$969, were not deposited until February 9. The food permit receipts dated December 29, 2010 to February 9, 2011, \$2,090, were not deposited until February 14. The septic permit receipts dated October 4, 2011 to November 7, 2011, \$530, were not deposited until November 15. The food permit receipts, dated October 17, 2011 to November 15, 2011, \$1,420, were not deposited until November 18.

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. . . ."

RECEIPTS

Health department duplicate receipts were incomplete and difficult to audit. Many duplicate receipts show no date. No duplicate receipts show payee and no duplicate receipts show payment type.

In the duplicate receipts included in our audit tests, we found one duplicate receipt marked void, but the original was not attached to prove that it was truly voided. Another duplicate receipt had the amount changed with an ink pen.

The February 14, 2011 report of collections originally showed a \$2,090 total. This amount was changed to \$2,060 and it matched the deposit total. But the corresponding food receipts, 55526 to 55546, total \$2,090, as does the handwritten total noted in the margin of the duplicate receipts. No explanation was noted on the report of collections or the duplicate receipts why this amount was changed.

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COUNTY HEALTH DEPARTMENT
STARKE COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

CORONER'S EDUCATION FEE

The coroner's continuing education fee was not reported separately on the County Health Department report of collections and not paid to the State timely. No payments were made to the State during 2010. Upon request from the County Auditor, on May 6, 2011, the Health Department Office Manager informed the County Auditor that there were 910 death certificates for 2010. The coroner education fees for these 2010 death certificates, \$1,600, were paid by the County Auditor to the State on May 12. Upon request from the County Auditor, the Office Manager informed the County Auditor on May 19, 2011, that there were 300 death certificate sold from January 1, 2011 to May 19, 2011. The fees for these, \$525, was paid to the State on June 10.

After May 19, 2011, the County Auditor's Coroner's Education Fee Fund had the following receipts: June 3, 2011, \$51; June 23, 2011, \$35; and September 23, 2011, \$7. The total of these, \$93 was paid to the State on December 22. Based on the total fees for 2010, \$1,600, and for the first part of 2011 through May 19, \$525, the amount paid December 22 is substantially low. During our audit, on July 25, 2012, the Office Manager notified the County Auditor that an additional \$1,089 is payable to the State for the period May 19, 2011 to December 31, 2011.

Indiana Code 16-37-1-9(b) states:

"If the local department of health makes a charge for a certificate of death under subsection (a), the coroners continuing education fee described in subsection (d) must be added to the rate established under IC 16-20-1-27. The local department of health shall deposit any coroner's continuing education fees with the county auditor within thirty (30) days after collection. The county auditor shall transfer semiannually any coroners continuing education fees to the treasurer of state.

HEALTH DEPARTMENT
STARKE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 25, 2012, with Dr. Theresa M. Alexander, Health Officer. This report was also discussed on August 13, 2012, with Kathy Norem, President of the Board of County Commissioners, and with Dave Pearman, President of the County Council. The officials concurred with our audit findings.