

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

EXAMINATION REPORT  
OF  
COUNTY HEALTH DEPARTMENT  
CARROLL 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. Jordan Dutter	01-01-11 to 112-31-12
President of the County Council	Ann Brown James Hancock	01-01-11 to 12-31-11 01-01-12 to 12-31-12
President of the Board of County Commissioners	Patrick Clawson	01-01-11 to 12-31-12



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF CARROLL 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 Carroll County for the year 2011.

STATE BOARD OF ACCOUNTS

July 20, 2012

COUNTY HEALTH DEPARTMENT  
CARROLL COUNTY  
EXAMINATION RESULTS AND COMMENTS

***DAILY DEPOSITS***

In numerous instances, receipts were deposited later than the next business day. The deposit made May 29, 2012, included checks dated April 10, 2012 and April 20, 2012.

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. . . ."

***DEPOSITS INTACT***

Receipts collected by the health department were not being deposited intact. We selected ten days of collections. None of the deposits were deposited in the same form they were received. The Bookkeeper indicated she did not always take the time to properly classify collections as cash or check on the receipts when written.

The May 29, 2012 deposit included four checks totaling \$45 deposited to the bank which had no corresponding receipt. However, the total of all receipts for the day agreed to the deposit made to the bank. When asked about this discrepancy, the Bookkeeper indicated that these four checks were patron's donation checks and had been placed in a collection jar located on the counter in the Health Department office. The checks had been taken from the jar and cashed with the money available in the cash drawer. We contacted the four individuals who had written the checks to the Carroll County Health Department and inquired as to the original purpose of the checks. Each of the individuals questioned indicated the checks had been written to pay fees associated with health department services and were never intended to be donations. Based on this information, the deposit of May 29, 2012, was determined to be short by \$45. The Bookkeeper, Joyce Sturdivant reimbursed the County \$45 as a result of this shortage.

Indiana Code 5-13-6-1(c) states in part: "Public funds deposited . . . shall be deposited in the same form in which they were received." Indiana Code 5-13-14-3 states, "A public servant who violates the depository duties in this article is subject to criminal prosecution under IC 35-44.2-2-1. The public servant also is liable upon the public servant's official bond for any loss or damage that accrues."

COUNTY HEALTH DEPARTMENT  
CARROLL COUNTY  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

***DONATION JAR***

A donation jar is located on the counter in the health department. Proceeds from this jar are used to fund the purchase of toys as gifts for children who come into the office to receive shots. The donations collected are not remitted to the County Auditor to be receipted into the Health Department Donation Fund, but rather are used to make cash purchases as approved by health department officials. The claims for these purchases are not submitted for review and approval by the board county commissioners.

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. . . ."

Indiana Code 5-11-10-1.6(c) states:

"The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless: (1) there is a fully itemized invoice or bill for the claim; (2) the invoice or bill is approved by the officer or person receiving the goods and services; (3) the invoice or bill is filed with the governmental entity's fiscal officer; (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim."

COUNTY HEALTH DEPARTMENT  
CARROLL COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 18 2012, with Patrick Clawson, President of the Board of County Commissioners; and James Hancock, President of the County Council. The officials concurred with our audit findings.

The contents of this report were discussed on July 20, 2012, with Dr. Jordan Dutter, Health Officer, and Jayne Sturdivant, Office Manager.