

**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, 2011 to December 31, 2011



**FILED**  
02/18/2013



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Health Officer	Dr. Kevin Condict	01-01-11 to 12-31-14
President of the Board of Health	Dr. James DaShiell Helen Hoffbeck	01-01-11 to 12-31-11 01-01-12 to 12-31-13
President of the County Council	Madonna Alderson Scott Friend Dennis Henderson	01-01-11 to 12-31-11 01-01-12 to 12-31-12 01-01-13 to 12-31-13
President of the Board of County Commissioners	Mike Cline	01-01-11 to 12-31-13



**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, 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 Examination Result and Comment. The financial transactions of this office are reflected in the Annual Report of Tipton County for the year 2011.

STATE BOARD OF ACCOUNTS

December 6, 2012

COUNTY HEALTH DEPARTMENT  
TIPTON COUNTY  
EXAMINATION RESULT AND COMMENT

**DEPOSITS**

As stated in the prior Report B39676, in numerous instances, receipts were deposited later than the next business day, and in several instances were deposited months after the receipt was issued. Receipts are collected daily but during the period January 1, 2011 through July 31, 2012, there were only 17 deposits made, with only 5 deposits being made in 2012. It was also noted that the March 15, 2011 and June 15, 2011 Reports of Collections submitted to the County Auditor contained an identical sequence of receipt numbers.

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. . ."

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. Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

COUNTY HEALTH DEPARTMENT  
TIPTON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on November 29, 2012, with Dee Welch, Office Manager. The official concurred with our examination finding.

The contents of this report were discussed on December 3, 2012, with Jane Harper, County Commissioner. The official concurred with our examination finding.

The contents of this report were discussed on December 3, 2012, with Phil Herron, County Commissioner. The official concurred with our examination finding.

The contents of this report were discussed on December 6, 2012, with Mike Cline, President of the Board of County Commissioners, Beth Roach, County Council member and Gregg Townsend, County Auditor.