

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

COUNTY HEALTH DEPARTMENT

TIPTON COUNTY, INDIANA

January 1, 2013 to December 31, 2013



FILED
05/08/2015

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Transmittal Letter	3
Examination Result and Comment: Deposits	4
Exit Conference.....	5

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Health Officer	Dr. Kevin Condict	01-01-13 to 12-31-15
President of the Board of Health	Helen Hoffbeck	01-01-13 to 12-31-15
President of the County Council	Dennis Henderson James L. Powell	01-01-13 to 12-31-14 01-01-15 to 12-31-15
President of the Board of County Commissioners	Mike Cline Phil Heron Joe VanBibber	01-01-13 to 12-31-13 01-01-14 to 12-31-14 01-01-15 to 12-31-15



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF TIPTON COUNTY, INDIANA

This report is supplemental to our examination report of Tipton County (County), for the period from January 1, 2013 to December 31, 2013. It has been provided as a separate report so that the reader may easily identify any Examination Results and Comments that pertain to the County Health Department. It should be read in conjunction with our Financial Statement Examination Report of the County, which provides our opinions on the County's financial statement. This report may be found at www.in.gov/sboa/.

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Examination Result and Comment contained herein describes the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

March 5, 2015

COUNTY HEALTH DEPARTMENT
TIPTON COUNTY
EXAMINATION RESULT AND COMMENT

DEPOSITS

All the receipts issued by the County Health Department were held and deposited later than the next business day. Receipts were remitted to the Treasurer approximately twice a month. Some collections were held up to 42 days before being deposited. All of the December 2013 receipts were remitted to the Treasurer in January 2014.

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 January 5, 2015, with Dee Welch, Office Manager.

The contents of this report were discussed on March 5, 2015, with James L. Powell, President of the County Council; Joe VanBibber, President of the Board of County Commissioners; and Gregg Townsend, County Auditor.