

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

AUDIT REPORT

OF

HEALTH DEPARTMENT

LAWRENCE COUNTY, INDIANA

January 1, 2006 to December 31, 2006



**FILED**  
09/06/2007



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Health Officer	Dr. Alan F. Smith	01-01-06 to 12-31-07
President of the Board of Health	Myrlen Hunter	01-01-06 to 12-31-07
President of the County Council	Joseph Ross Ross Jean	01-01-06 to 12-31-06 01-01-07 to 12-31-07
President of the Board of County Commissioners	Janie Craig Chenault William Spreen	01-01-06 to 12-31-06 01-01-07 to 12-31-07



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF LAWRENCE COUNTY

We have audited the records of the Health Department for the period from January 1, 2006 to December 31, 2006, 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 Lawrence County for the year 2006.

STATE BOARD OF ACCOUNTS

August 1, 2007

HEALTH DEPARTMENT  
LAWRENCE COUNTY  
AUDIT RESULTS AND COMMENTS

DEPOSITS

In a test of 30 receipts, 20 receipts were deposited later than the next business day. A receipt for \$175 was not deposited for 14 days.

Deposit tickets did not include a breakdown of cash and checks so it could not be determined if funds were deposited in the same form in which received.

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

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the fund balances to the bank account balances were not being done on a monthly basis. The bank was only providing quarterly bank statements.

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

HEALTH DEPARTMENT  
LAWRENCE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 14, 2007, with Myrlen Hunter, President of the Board of Health; and Lana F. Smith, Vital Records Registrar. The officials concurred with our audit findings.

The contents of this report were also discussed on August 1, 2007, with Ross Jean, President of the County Council, and David Flinn, County Commissioner.