

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

AUDIT REPORT

OF

BOONE COUNTY COMMUNITY CLINIC

BOONE COUNTY, INDIANA

January 1, 2008 to December 31, 2008



**FILED**

12/28/2009



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials .....	2
Transmittal Letter .....	3
Audit Results and Comments:	
Contracts .....	4
Compensation - Nonemployees .....	4
Sales Tax.....	4
Errors on Claims – Clinic .....	4
Collection of Proper Fees .....	5
Exit Conference.....	6
Official Response .....	7

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	Bambi McQuade-Jones	01-01-08 to 12-31-09
President of the County Council	Steven Jacob	01-01-08 to 12-31-09
President of the Board of County Commissioners	Harold "Huck" Lewis Marc Applegate	01-01-08 to 05-23-09 05-24-09 to 12-31-09



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF BOONE COUNTY

We have audited the records of the Boone County Community Clinic for the period from January 1, 2008 to December 31, 2008, 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 Boone County for the year 2008.

STATE BOARD OF ACCOUNTS

September 17, 2009

BOONE COUNTY COMMUNITY CLINIC  
BOONE COUNTY  
AUDIT RESULTS AND COMMENTS

CONTRACTS

Payments totaling \$800 were made to a vendor for services in 2008 without a contract.

Payments made or received for contractual services should be supported by a written contract. Each governmental unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

COMPENSATION - NONEMPLOYEES

Checks were made payable to Tamie Morog, who is an employee of Kirtley, Taylor, Sims, Chadd & Minnette, P.C. She turned the checks over to the company for processing.

Payments for services provided by an organization should go directly to the organization and not to an individual employee of the organization. All payments for services should be supported by a written contract. Compensation should be made in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 5)

SALES TAX

We found sales tax paid on 4 of 30 claims reviewed.

Governmental funds generally are exempt from the payment of sales tax on qualifying purchases. Respective tax agencies should always be contacted concerning tax exemptions and payments. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

ERRORS ON CLAIMS - CLINIC

Of the 30 claims reviewed, 4 were paid from a statement rather than an itemized invoice.

IC 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."

BOONE COUNTY COMMUNITY CLINIC  
BOONE COUNTY  
AUDIT RESULTS AND COMMENTS  
(Continued)

COLLECTION OF PROPER FEES

The Clinic has a fee schedule outlining every fee charged for medical services provided. Based on a review of the fees charged to patients, not all were in agreement with the board approved fee schedule.

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

Deposits

In several cases the receipt composition (check or cash) denoted on the daily summary sheet did not agree with the composition on the corresponding bank deposit.

IC 5-13-16-1(c) states in part: "Public funds deposited . . . shall be deposited in the same form in which they were received.

BOONE COUNTY COMMUNITY CLINIC  
BOONE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on September 17, 2009, with Bambi McQuade-Jones, Executive Director; Peter Meyer, President of the Clinic Board; Melody Price, County Auditor; Steven Jacobs, President of the County Council; W. B. Smith, County Council member; Marc Applegate, President of the Board of County Commissioners; and Chris Large, Deputy Auditor. The official response has been made a part of this report and may be found on page 7.



Response and corrective actions for Examination Results and Comments for Boone County Community Clinic 2008.

1. Contracts  
All contracts in 2009 have been approved by the Executive Board with written contracts on file.
2. Compensation  
Tamie Morog is a law partner in the law firm of Kirley, Taylor, Sims, Chadd and Minnette, PC that was effective in 2009. Her name has not been added to the letterhead as of yet. Any additional payments will be made directly to the law firm itself.
3. Sales Tax  
In error, the County Auditor paid sales tax on 2 purchases. Better controls are in place to monitor this practice.
4. Errors on Claims  
Claims were found to have deficiencies. Each claim that was started in 2009 will not be paid without original receipt.
5. Collection of Proper Fees  
All medical services provided for 2009 have been approved by the Executive Board and Medicaid for services that are documented in the board minutes.
6. Deposits  
Deposits are currently made daily to the bank and must match receipts from Quick Books. That was not done in 2008.

The Boone Count Community Clinic is no longer a governmental agency. Going forward, we will have a Board approved outside agency perform the audit yearly as required.