

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

AUDIT REPORT
OF
HEALTH DEPARTMENT
WHITLEY COUNTY, INDIANA
January 1, 2011 to December 31, 2011



FILED
07/19/2012

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Health Officer	Lisa A. Hatcher, M.D.	01-01-11 to 12-31-12
President of the County Council	Kim H. Wheeler John M. Barrett	01-01-11 to 12-31-11 01-01-12 to 12-31-12
President of the Board of County Commissioners	Thomas B. Rethlake Donald A. Amber	01-01-11 to 12-31-11 01-01-12 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF WHITLEY COUNTY

We have audited the records of the 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of Whitley County for the year 2011.

STATE BOARD OF ACCOUNTS

May 22, 2012

HEALTH DEPARTMENT
WHITLEY COUNTY
AUDIT RESULT AND COMMENT

DEPOSITS - HEALTH CLINIC

The Whitley County Health Clinic provides various immunization shots to the public. The Clinic charges a fee for each immunization administered and issues a receipt to the patient for the money received. These collections are then remitted to the Health Department bookkeeper who deposits them into the Health Department's bank account. The December 2011 collections were not remitted by the Clinic until January 3, 2012. The December collections included cash of \$8,295 and checks of \$2,165.

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. . . ."

HEALTH DEPARTMENT
WHITLEY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 22, 2012, with Lisa A. Hatcher, M.D., Health Officer; Joan Miller, Office Manager; John M. Barrett, President of the County Council; and Donald A. Amber, President of the Board of County Commissioners.