

August 29, 2011

Edgar County
115 W. Court St.
Paris, IL 61944

We have examined the Edgar County Health Department expenditures as per our agreement and the following are our recommendations and our findings:

Recommendations

1. Pay only off of original bills – the County Clerk must be provided original bills for payments. Copies and reimbursement claim sheets are not to be accepted.
2. All credit cards should be held by administrator. They should only be distributed for agreed upon purchases and returned to administrator with receipts.
3. Minimize use of credit cards by ordering large quantities of durable goods direct from suppliers.

Findings

Attached is a list of expenditures where there is no documentation for the expenditures and/or the vendor is not part of the County's regular list of vendors.

If you have any questions about any aspect of this engagement, please contact us.

Sincerely,

Larry Fredin, CPA
DBH & Associates, LLC

Enclosure

Charges in Question

Date	Vendor	Amount
12/23/09	Sears Roebuck	\$ 334.93
01/12/10	Ameren CIPS	273.71
01/15/10	Verizon Wireless	276.09
02/16/10	Verizon Wireless	209.83
02/17/10	Ameren CIPS	453.09
02/17/10	Verizon Wireless	190.45
03/10/10	Ameren CIPS	396.75
03/16/10	Verizon Wireless	203.77
04/08/10	Ameren CIPS	371.35
04/20/10	Verizon Wireless	223.67
05/12/10	Ameren CIPS	401.75
05/21/10	Verizon Wireless	201.82
05/19/10	Six Flags St. Louis	61.68
06/18/10	Verizon Wireless	200.00
06/18/10	Dish Network	213.57
07/10/10	Apple Online Store	636.44
07/13/10	Pheasant Run	153.14
07/19/10	Verizon Wireless	209.50
07/20/10	Ameren CIPS	208.30
08/17/10	Verizon Wireless	210.63
08/31/10	Play Station	188.06
09/01/10	PayPal	280.51
09/03/10	Dish Network	110.00
09/21/10	Ameren CIPS	583.75
09/27/10	Verizon Wireless	201.46
10/14/10	Verizon Wireless	213.78
10/14/10	Dish Network	227.32
10/18/10	Air Tran Air PayPal	438.80
10/27/10	Verizon Wireless	320.24
10/29/10	Apple Online Store	29.00
11/05/10	Horace Link	227.84
11/11/10	Wal-Mart	105.44
11/13/10	Wal-Mart	105.44
11/15/10	Horace Link	227.84
11/16/10	Verizon Wireless	207.29
12/17/10	Horace Link	230.35
12/18/10	Verizon Wireless	277.18
12/23/10	Horace Link	230.34
12/31/10	Horace Link	118.14
01/04/11	Frontier Communications	83.48
01/04/11	Direct TV	211.37
01/05/11	Credit One Bank	59.95
01/07/11	Credit One Bank	308.03
01/11/11	Credit One Bank	320.06

Charges in Question (continued)

<u>Date</u>	<u>Vendor</u>	<u>Amount</u>
01/12/11	TPI – GMC	\$ 307.36
01/14/11	Horace Link	118.14
01/23/11	Wal-Mart Super Center	101.44
02/06/11	Direct TV Service	33.97
02/07/11	Credit One Bank	421.92
02/09/11	Verizon Wireless	208.74
02/10/11	First Premica	75.00
02/20/11	Wal-Mart Super Center	202.45
02/22/11	Horace Link	749.28
02/24/11	Credit One Bank	376.80
03/10/11	Ameren CIPS	305.15
03/17/11	Verizon Wireless	178.34
03/21/11	Credit One Bank	415.50
03/22/11	Frontier Communications	85.93
03/28/11	Horace Link & Company	749.28
04/08/11	Credit One Bank	503.32
04/13/11	Verizon Wireless	217.25
04/14/11	Hand R Accounts Inc.	276.01
04/15/11	Credit One Bank	436.95
04/19/11	Horace Link	749.24
04/22/11	Credit One Bank	380.44
04/29/11	Account Resolution Co.	393.50
04/29/11	Credit One Bank	395.49
05/10/11	Verizon Wireless	203.23
05/12/11	Ameren CIPS	1,473.84
05/17/11	Credit One Bank	448.29
05/21/11	Wal-Mart Super Center	231.49
	Total	<u>\$ 20,774.49</u>