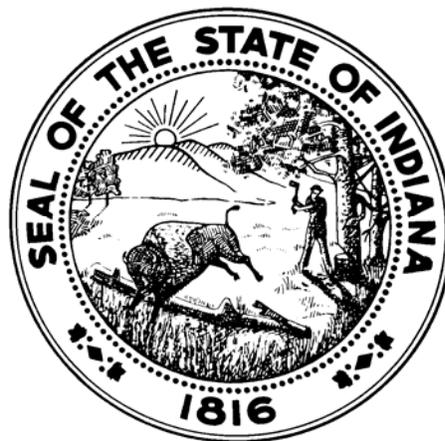


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

EXAMINATION REPORT
OF
EMERGENCY MEDICAL SERVICES
OWEN COUNTY, INDIANA
January 1, 2006 to December 31, 2006



FILED
06/12/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Emergency Medical Services Director	Chris Lunsford	01-01-06 to 12-31-07
President of the County Council	Mike Wood	01-01-06 to 12-31-07
President of the Board of County Commissioners	Wiley Truesdel	01-01-06 to 12-31-07



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF OWEN COUNTY

We have examined the records of the Emergency Medical Services 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 Examination Results and Comments. The financial transactions of this office are reflected in the Examination Report of Owen County for the year 2006.

STATE BOARD OF ACCOUNTS

May 3, 2007

EMERGENCY MEDICAL SERVICES
OWEN COUNTY
EXAMINATION RESULT AND COMMENT

RECEIPT ISSUANCE

In some instances receipts were not issued.

Receipts shall be issued and recorded at the time of the transaction; for example, when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

EMERGENCY MEDICAL SERVICES
OWEN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 3, 2007, with Chris Lunsford, Emergency Medical Service Director; Wiley Truesdel, President of the County Commissioners; and Mike Wood, President of the County Council. The officials concurred with our examination finding.