

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, 2007 to December 31, 2007



FILED
08/22/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Cris A. Lunsford	01-01-07 to 12-31-08
President of the County Council	Michael L. Wood	01-01-07 to 12-31-08
President of the Board of County Commissioners	Wiley Truesdel	01-01-07 to 12-31-08



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, 2007 to December 31, 2007, 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 Result and Comment. The financial transactions of this office are reflected in the Examination Report of Owen County for the year 2007.

STATE BOARD OF ACCOUNTS

July 14, 2008

EMERGENCY MEDICAL SERVICES
OWEN COUNTY
EXAMINATION RESULT AND COMMENT

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the fund balances to the bank account balances were not presented for examination.

Indiana Code 5-13-6-1(e) states in part: "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."

EMERGENCY MEDICAL SERVICES
OWEN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 14, 2008, with Wiley Truesdel, President of the Board of County Commissioners; Michael L. Wood, President of the County Council; and Cris A. Lunsford, Director. The officials concurred with our examination finding.