

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

AUDIT REPORT

OF

EMERGENCY MEDICAL SERVICES

PARKE COUNTY, INDIANA

January 1, 2008 to December 31, 2008



**FILED**

10/30/2009



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Terry Hensley	01-01-08 to 12-31-09
President of the County Council	James A. Rahn	01-01-08 to 12-31-09
President of the Board of County Commissioners	George Nicholas	01-01-08 to 12-31-09



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF PARKE COUNTY

We have audited the records of the Emergency Medical Services 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 Parke County for the year 2008.

STATE BOARD OF ACCOUNTS

July 30, 2009

EMERGENCY MEDICAL SERVICES  
PARKE COUNTY  
AUDIT RESULTS AND COMMENTS

TIMELY DEPOSITS

Ten of twenty-five receipts tested were deposited later than the next business day.

IC 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. . . ."

CONDITION OF RECORDS

One of fifteen run sheets tested was billed to the insurance but was marked as denied. There was not any proof in the file that this claim was denied.

Two of fifteen billings tested could not be traced to an ambulance run sheet.

Three of fifteen run sheets tested had not been billed to the insurance carrier or an invoice sent to the responsible party.

Governmental units have a responsibility to collect amounts owed to the governmental unit pursuant to procedures authorized by statute. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

All documents and entries to records should be done in a timely manner to ensure that accurate financial information is available to allow the governmental unit to make informed management decisions and to help ensure compliance with IC 5-15-1-1 et seq., commonly referred to as the Public Records Law. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

EMERGENCY MEDICAL SERVICES  
PARKE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 30, 2009, with Terry Hensley, Director; Jim Meece, County Commissioner; James A. Rahn, President of the County Council; and Diana Hazlett, Auditor. The officials concurred with our audit findings.