

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

EXAMINATION REPORT
OF
COUNTY EMERGENCY MEDICAL SERVICES
PIKE COUNTY, INDIANA
January 1, 2010 to December 31, 2010



FILED
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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director of the Emergency Medical Services	Matt Wells	01-01-2010 to 12-31-2011
President of the County Council	Sharon Booth Gregory K. Willis	01-01-2010 to 12-31-2010 01-01-2011 to 12-31-2011
President of the Board of County Commissioners	Dale Nalley Mark Flint	01-01-2010 to 12-31-2010 01-01-2011 to 12-31-2011



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF PIKE COUNTY

We have examined the records of the County Emergency Medical Services for the period from January 1, 2010 to December 31, 2010, 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 Annual Report of Pike County for the year 2010.

STATE BOARD OF ACCOUNTS

June 27, 2011

COUNTY EMERGENCY MEDICAL SERVICES
PIKE COUNTY
EXAMINATION RESULT AND COMMENT

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the County Emergency Medical Services fund balances to the bank account balances were not presented for examination.

The Emergency Medical Services (EMS) Director has attempted to reconcile the bank balance to the ledger. The 2009 examination showed a difference of \$2,100.73 needed to balance the ledger to the bank statement. The current 2010 examination has an additional difference of \$1,472.60 needed to balance the ledger to the bank statement.

These differences are occurring as a result of the Director issuing refunds for overpayments of payments when the funds have already been receipted to the County Treasurer. The report of collections has been prepared with the refunds still being reflected in the total receipts for the month resulting in a shortage in the EMS bank account. A claim needs to be prepared and presented to the auditor for repayment of the monthly receipts to the EMS bank account.

The EMS Director should request a claim in the amount of \$3,573.33 to reimburse the EMS checking account to correct the duplicate disbursements.

The EMS Director is implementing procedures which would eliminate these errors from occurring in the future. A claim will be submitted to the County Auditor who will then reimburse the customer for the overpayment.

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."

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY EMERGENCY MEDICAL SERVICES
PIKE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 27, 2011, with Matt Wells, Director of the Emergency Medical Services; Ronald K. Wilson, County Auditor; Mark Flint, President of the Board of County Commissioners; and Gregory K. Willis, President of the County Council. The officials concurred with our examination finding.