

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

AUDIT REPORT
OF
JAY EMERGENCY MEDICAL SERVICES
JAY COUNTY, INDIANA
January 1, 2011 to December 31, 2011



FILED
07/25/2012

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Teresa Foster-Geesaman	01-01-11 to 12-31-12
President of the County Council	Michael Leonhard	01-01-11 to 12-31-12
President of the Board of County Commissioners	Milo M. Miller, Jr.	01-01-11 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF JAY COUNTY

We have audited the records of the Jay Emergency Medical Services for the period from January 1, 2011 to December 31, 2011, 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of Jay County for the year 2011.

STATE BOARD OF ACCOUNTS

June 18, 2012

JAY EMERGENCY MEDICAL SERVICES
JAY COUNTY
AUDIT RESULT AND COMMENT

PENALTIES, INTEREST, AND OTHER CHARGES

Due to claims not being submitted to the County Auditor in a timely manner, penalties and interest totaling \$145 were paid on sixteen vendor claims in 2011.

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit. Any penalties, interest or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

JAY EMERGENCY MEDICAL SERVICES
JAY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 18, 2012, with Teresa Foster-Geesaman, Director; Milo M. Miller, Jr., President of the Board of County Commissioners; and Michael Leonhard, President of the County Council. The officials concurred with our audit finding.