

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

EXAMINATION REPORT
OF
AMBULANCE SERVICE
GREENE COUNTY, INDIANA
January 1, 2011 to December 31, 2011



FILED
10/24/2012

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Ambulance Service Director	David Doane	01-01-11 to 12-31-12
President of Emergency Medical Services Board	William H. Harp Kermit Holtsclaw	01-01-11 to 12-31-12 01-01-12 to 12-31-12
President of the County Council	John Wilkes Edward Cullison	01-01-11 to 12-31-11 01-01-12 to 12-31-12
President of the Board of County Commissioners	Steve Lindsey	01-01-11 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF GREENE COUNTY

We have examined the records of the Ambulance Service 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 Examination Result and Comment. The financial transactions of this office are reflected in the Annual Report of Greene County for the year 2011.

STATE BOARD OF ACCOUNTS

September 12, 2012

AMBULANCE SERVICE
GREENE COUNTY
EXAMINATION RESULT AND COMMENT

RECEIPT ISSUANCE

A review of the Ambulance Service revealed that receipts are only written for collections made in person in the Ambulance Service Office. Approximately \$1.4 million in collections were received through payments to the billing company, mail, or electronic fund transfers. There were no receipts written for these payments. These payments could not be confirmed without receipts. Lack of receipts as a control document for posting does not allow us to gain assurance about the accuracy of these postings.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Indiana Code 5-11-1-2 states:

"The state board of accounts shall formulate, prescribe, and install a system of accounting and reporting in conformity with this chapter, which must comply with the following:

1. Be uniform for every public office and every public account of the same class and contain written standards that an entity that is subject to audit must observe.
2. Exhibit true accounts and detailed statements of funds collected, received, obligated, and expended for or on account of the public for any and every purpose whatever, and by all public officers, employees, or other individuals.
3. Show the receipt, use, and disposition of all public property and the income, if any, derived from the property.
4. Show all sources of public income and the amounts due and received from each source.
5. Show all receipts, vouchers, contracts, obligations, and other documents kept, or that maybe required to be kept, to prove the validity of every transaction."

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 of Indiana, Chapter 1)

AMBULANCE SERVICE
GREENE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 12, 2012, with Steve Lindsey, President of the Board of County Commissioners, and Matthew Baker, Auditor. The officials concurred with our finding.

The contents of this report were discussed on September 10, 2012, with David Doane, Ambulance Service Director.