

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

AUDIT REPORT  
OF  
EMERGENCY MEDICAL SERVICES  
OWEN COUNTY, INDIANA  
January 1, 2012 to December 31, 2012



**FILED**  
06/27/2013



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials .....	2
Transmittal Letter .....	3
Audit Result and Comment: Bank Account Reconciliations .....	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Emergency Medical Services Director	Cris Lunsford	01-01-12 to 12-31-13
President of the County Council	Michael L. Wood Patty Steward	01-01-12 to 12-31-12 01-01-13 to 12-31-13
President of the Board of County Commissioners	George Jennings Donnie Minnick	01-01-12 to 12-31-12 01-01-13 to 12-31-13



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF OWEN COUNTY

We have audited the records of the Emergency Medical Services for the period from January 1, 2012 to December 31, 2012, 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 Owen County for the year 2012.

STATE BOARD OF ACCOUNTS

May 2, 2013

EMERGENCY MEDICAL SERVICES  
OWEN COUNTY  
AUDIT RESULT AND COMMENT

***BANK ACCOUNT RECONCILIATIONS***

Depository reconciliations of the fund balances to the bank account balances were not presented for the audit period of 2012 due to reconcilements not being completed by EMS.

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 May 2, 2013, with Cris Lunsford, Director; Donnie Minnick, President of the Board of County Commissioners; Patty Steward, President of the County Council; and Michael L. Wood, Auditor. The officials concurred with our audit finding.