

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

AUDIT REPORT
OF

FIRE DEPARTMENT
CITY OF SOUTH BEND
ST. JOSEPH COUNTY, INDIANA

January 1, 2012 to December 31, 2012



FILED
09/30/2013

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CITY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Fire Chief	Howard W. Buchanan, II Stephen F. Cox	01-01-12 to 02-01-12 02-02-12 to 12-31-15
Mayor	Pete M. Buttigieg	01-01-12 to 12-31-15
President of the Common Council	Derek D. Dieter	01-01-12 to 12-31-13



STATE OF INDIANA
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TO: THE OFFICIALS OF THE CITY OF SOUTH BEND

We have audited the records of the Fire Department 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 Comprehensive Annual Financial Report of the City of South Bend for the year 2012.

STATE BOARD OF ACCOUNTS

June 10, 2013

FIRE DEPARTMENT
CITY OF SOUTH BEND
AUDIT RESULT AND COMMENT

COLLECTION OF AMOUNTS DUE - EMS BILLING

The prior report, file number B40582, included an exception noting that the City's EMS billings were not timely. That report showed that "As of February 23, 2012, EMS billing personnel were not yet finished posting 2011 EMS runs. Approximately the last two weeks of December 2011 EMS runs had not yet been posted."

For our 2012 audit, we found that as of March 7, 2013, EMS billing personnel were not yet finished posting November 2012 EMS runs to the billing system.

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 Cities and Towns, Chapter 7)

FIRE DEPARTMENT
CITY OF SOUTH BEND
EXIT CONFERENCE

The contents of this report were discussed on May 7, 2013, with Stephen F. Cox, Fire Chief, and Todd Skwarcan, Assistant Chief of Services. The officials concurred with our audit finding.

The contents of this report were discussed on June 5, 2013, with Mark Neal, City Controller, and Pete M. Buttigieg, Mayor; and also on June 10, 2013, with Derek D. Dieter, President of the Common Council. The Official Response has been made a part of this report and may be found on page 6.

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CITY OF SOUTH BEND · PETE BUTTIGIEG, MAYOR
SOUTH BEND FIRE DEPARTMENT
STEPHEN F. COX
FIRE CHIEF

City of South Bend, Indiana
Finding 2012: Collection of Amounts Due – EMS Billing
Corrective Action Plan
June 12, 2013

The City of South Bend has been made aware an exception included in a prior report, file number B40582, concluding that the City's EMS billing was not timely, will continue after this year's audit. For the 2012 audit, it was found that as of March 7, 2013, EMS billing personnel were not yet finished posting November 2012 EMS runs to the billing system.

The City of South Bend recognizes 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 Cities and Towns, Chapter 7) The Fire Department of the City of South Bend, and the EMS division within it, takes this obligation seriously and continues to implement an action plan geared towards the outcome of timely, accurate billing for ambulance runs. These initiatives include certification of staff in Ambulance Coding and Billing, maintaining proper staffing levels in the billing office and utilizing technology to facilitate efficient data entry and call through put.

Sincerely,



Todd Skwarcan
Assistant Chief of Services

JAMES LOPEZ
ASST. CHIEF OPERATIONS

TODD L. SKWARCAN
ASSIST. CHIEF SERVICES

ANDREW J. MYER
ASST. CHIEF EMS

FEDERICO RODRIGUEZ, JR.
FIRE MARSHAL