

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

AUDIT REPORT

OF

AMBULANCE SERVICE

GREENE COUNTY, INDIANA

January 1, 2012 to December 31, 2012



FILED
10/09/2013

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Ambulance Service Director	David Doane	01-01-12 to 12-31-13
President of Emergency Medical Services Board	Kermit Holtscaw Steve Lindsey	01-01-12 to 12-31-12 01-01-13 to 12-31-13
President of the County Council	W. Edward Cullison	01-01-12 to 12-31-13
President of the Board of County Commissioners	Steve Lindsey Rick Graves	01-01-12 to 12-31-12 01-01-13 to 12-31-13



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF GREENE COUNTY

We have audited the records of the Ambulance Service 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 Greene County for the year 2012.

STATE BOARD OF ACCOUNTS

August 22, 2013

AMBULANCE SERVICE
GREENE COUNTY
AUDIT RESULT AND COMMENT

RECEIPT ISSUANCE

We conducted a test designed to verify that receipts issued were properly recorded in the Ambulance Service's records at the time the transactions occurred. Our test found that while cash collections were posted to the records, no receipts had been issued.

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 August 22, 2013, with David Doane, Ambulance Service Director; Edward Michael, Commissioner; and William H. Harp, County Council member. The officials concurred with our audit findings.