

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

GIBSON COUNTY, INDIANA

January 1, 2013 to December 31, 2013



**FILED**  
09/29/2014



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Sherri Smith	01-01-13 to 12-31-16
Treasurer	Mary Key	01-01-11 to 12-31-14
Clerk	Becky Woodburn	01-01-11 to 12-31-14
Sheriff	George Ballard	01-01-11 to 12-31-14
Recorder	Debbie Wethington	01-01-11 to 12-31-14
President of the Board of County Commissioners	Gerald Bledsoe Alan Douglas	01-01-13 to 12-31-13 01-01-14 to 12-31-14
President of the County Council	Jeremy Overton	01-01-13 to 12-31-14



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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TO: THE OFFICIALS OF GIBSON COUNTY, INDIANA

This report is supplemental to our audit report of Gibson County (County), for the period from January 1, 2013 to December 31, 2013. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the County. It should be read in conjunction with our Financial Statement and Federal Single Audit Report of the County, which provides our opinions on the County's financial statement and federal program compliance. This report may be found at [www.in.gov/sboa/](http://www.in.gov/sboa/).

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Audit Result and Comment contained herein describes the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

*Paul D. Joyce*  
Paul D. Joyce, CPA  
State Examiner

August 25, 2013

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EMERGENCY MEDICAL SERVICES  
GIBSON COUNTY

EMERGENCY MEDICAL SERVICES  
GIBSON COUNTY  
AUDIT RESULT AND COMMENT

***BANK ACCOUNT RECONCILIATIONS***

Depository reconciliations of the fund balances to the bank account balances were conducted; however, the reconciliation contained errors and did not balance.

Indiana Code 5-13-6-1(e) states: "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  
GIBSON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 25, 2014, with Dan Alvey, Emergency Medical Services Director.