

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

JAY COUNTY HOSPITAL

JAY COUNTY, INDIANA

October 1, 2013 to September 30, 2014



**FILED**

04/10/2015



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	David W. Hyatt	10-01-13 to 12-31-15
Treasurer	Don E. Michael	06-01-13 to 05-31-15
Chairman of the Hospital Board	David A. Littler	06-01-13 to 05-31-15
President of the Board of County Commissioners	Milo M. Miller, Jr. Faron D. Parr	01-01-13 to 12-31-14 01-01-15 to 12-31-15



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF JAY COUNTY HOSPITAL, JAY COUNTY, INDIANA

This report is supplemental to our audit report of Jay County Hospital (Hospital), for the period from October 1, 2013 to September 30, 2014. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the Hospital. It should be read in conjunction with our Audit Report of the Hospital, which provides our opinions on the Hospital's financial statements. 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 Results and Comments contained herein describe 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

February 5, 2015

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TREASURER  
JAY COUNTY HOSPITAL

TREASURER  
JAY COUNTY HOSPITAL  
AUDIT RESULTS AND COMMENTS

***CERTIFIED REPORT NOT FILED***

The Hospital did not file a Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R) with the Indiana State Board of Accounts for the year 2013, due January 31, 2014.

A similar comment appeared in prior Report B43299.

Indiana Code 5-11-13-1 states in part:

"Every state, county, city, town, township, or school official . . . shall during the month of January of each year prepare, make, and sign a certified report, correctly and completely showing the names and business addresses of each and all officers, employees, and agents . . . and the respective duties and compensation of each, and shall forthwith file said report in the office of the state examiner of the state board of accounts."

***BANK ACCOUNT RECONCILIATIONS***

Depository reconciliations of the Operating Cash balance and the LSS Patient Account Cash balance to the bank account balances were prepared; however, the reconciliations presented at September 30, 2014, indicated an unidentified shortage of \$38,245 in the Operating Cash and an unidentified excess of \$81,286 in the LSS Patient Account Cash.

A similar comment appeared in prior Report B43299.

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."



TREASURER  
JAY COUNTY HOSPITAL  
EXIT CONFERENCE

The contents of this report were discussed on February 5, 2015, with David W. Hyatt, Executive Director; Don E. Michael, Treasurer; and Bradley T. DeRome, member of the Finance Committee.