

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

CITY OF NEW HAVEN

ALLEN COUNTY, INDIANA

January 1, 2015 to December 31, 2015



FILED
09/29/2016

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Brenda Adams	01-01-12 to 12-31-19
Mayor	Terry McDonald	01-01-12 to 12-31-19
President of the Board of Public Works and Safety	Terry McDonald	01-01-12 to 12-31-19
President Pro Tempore of the Common Council	Timothy Martin Craig Dellinger	01-01-15 to 12-31-15 01-01-16 to 12-31-16
Superintendent of Utilities and Streets	Dave Jones	01-01-15 to 12-31-16
Utility Office Manager	Jill Cain	01-01-15 to 12-31-16
Director of the EMS	Ed Lytal (Vacant) Ned Gatchell (Vacant) Bob Atkinson	01-01-15 to 02-02-15 02-03-15 to 06-27-15 06-28-15 to 02-19-16 02-20-16 to 07-20-16 07-21-16 to 12-31-16



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE CITY OF NEW HAVEN, ALLEN COUNTY, INDIANA

This report is supplemental to our examination report of the City of New Haven (City), for the period from January 1, 2015 to December 31, 2015. It has been provided as a separate report so that the reader may easily identify any Examination Results and Comments that pertain to the City. It should be read in conjunction with our Financial Statement Examination Report of the City, which provides our opinion on the City's financial statement. This report may be found at 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 Examination Result and Comment contained herein describes the identified reportable instance 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.

Any Official Response to the Examination Result and Comment, incorporated within this report, was not verified for accuracy.

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

August 15, 2016

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EMERGENCY MEDICAL SERVICE
CITY OF NEW HAVEN

EMERGENCY MEDICAL SERVICE
CITY OF NEW HAVEN
EXAMINATION RESULT AND COMMENT

EMS - CONDITION OF RECORDS

Financial records presented for examination were incomplete and not reflective of the activity of the Emergency Medical Service (EMS) accounts receivable function and the related revenues, contractual allowance, and bad debt reports. The records presented did not provide sufficient information to examine or establish accounts receivable balances or the accuracy or correctness of the related transactions. Some of the deficiencies are noted below.

Similar comments have appeared in several prior Reports, most recently B45973.

The EMS accounts receivable printouts were deficient. The various reports should all have the same accounts receivable balance at any point in time. The accounts receivable balance as of December 31, 2015, per the accounts receivable control did not agree with the accounts receivable detail on the reports listed below:

Accounts Receivable Overall Summary Report (Control)
Billings Receivable Report (Detail)
Open Accounts Receivable Report (Detail)

At all times, the manual and computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

EMERGENCY MEDICAL SERVICE
CITY OF NEW HAVEN
EXIT CONFERENCE

The contents of this report were discussed on August 15, 2016, with Terry McDonald, Mayor; Craig Dellinger, President Pro Tempore of the Common Council; and Bob Atkinson, Director of the EMS.