

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

AUDIT REPORT
OF
COUNTY EMERGENCY MEDICAL SERVICES
RANDOLPH COUNTY, INDIANA
January 1, 2005 to December 31, 2005



FILED
08/24/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Dianna L. Sutliff	01-01-05 to 12-31-06
President of the County Council	Gerald Stephen	01-01-05 to 12-31-06
President of the Board of County Commissioners	David Lenkensdofer Ronald Chalfant	01-01-05 to 12-31-05 01-01-06 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF RANDOLPH COUNTY, INDIANA

We have audited the records of the County Emergency Medical Services for the period from January 1, 2005 to December 31, 2005, 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 Randolph County for the year 2005.

STATE BOARD OF ACCOUNTS

April 19, 2006

COUNTY EMERGENCY MEDICAL SERVICES
RANDOLPH COUNTY
AUDIT RESULT AND COMMENT

DAILY DEPOSITS

As stated in the prior audit report, there were numerous instances where receipts were deposited later than the next business day. We noted 4 instances of gaps over 10 days between bank deposits.

Indiana Code 5-13-6-1(c) states in part: "All local officers . . . who collect public funds of their respective political subdivisions shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the . . . local boards of finance. . . ."

COUNTY EMERGENCY MEDICAL SERVICES
RANDOLPH COUNTY
EXIT CONFERENCE

The contents of this report were discussed on April 19, 2006, with Diana L. Sutliff, EMS Director; and Duane Petry, EMS Assistant Director. The officials concurred with our audit finding.

The contents of this report were also discussed on June 29, 2006, with Ronald Chalfant, President of the Board of Commissioners; and Gerald Stephen, President of the County Council.