

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

AUDIT REPORT

OF

EMERGENCY MEDICAL SERVICES

OWEN COUNTY, INDIANA

January 1, 2005 to December 31, 2005



**FILED**

12/29/2006



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Emergency Medical Services Director	Jared Chaffin Cris Lunsford (Interim) Cris Lunsford	01-01-05 to 08-01-05 08-02-05 to 09-30-05 10-01-05 to 12-31-06
President of the County Council	Patty Edwards	01-01-05 to 12-31-06
President of the Board of County Commissioners	Wiley Truesdel	01-01-05 to 12-31-06



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF OWEN COUNTY

We have audited the records of the 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Owen County for the year 2005.

STATE BOARD OF ACCOUNTS

November 21, 2006

EMERGENCY MEDICAL SERVICES  
OWEN COUNTY  
AUDIT RESULTS AND COMMENTS

PRESCRIBED FORMS

The following prescribed or approved form was not in use: Form 358, Ledger of Receipts, Disbursements and Balances.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

MALFEASANCE, MISFEASANCE OR NONFEASANCE

In June 2005, a cash payment of \$157 was taken on an Emergency Medical Services customer account and placed in an envelope to give to the collections department, which was closed. The money turned up missing, was never located, and was never applied to the customer account.

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or nonfeasance in office of any officer or employee may be the personal obligation of the responsible officer or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

EMERGENCY MEDICAL SERVICES  
OWEN COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on November 21, 2006, with Cris Lunsford, Emergency Medical Services Director; Wiley Truesdel, President of the Board of County Commissioners; and Patty Edwards, President of the County Council. The officials concurred with our audit findings.