

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

AUDIT REPORT
OF
EMERGENCY MEDICAL AMBULANCE SERVICE
PULASKI COUNTY, INDIANA
January 1, 2010 to December 31, 2010



FILED
05/24/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Emergency Medical Ambulance Service Director	Larry Brock Jason Rogers (Interim)	01-01-10 to 04-18-11 04-19-11 to 12-31-11
President of the County Council	Rita Carpenter Jerry Sullivan	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the Board of County Commissioners	Paul Grandstaff Michael Tiede	01-01-10 to 12-31-10 01-01-11 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF PULASKI COUNTY

We have audited the records of the Emergency Medical Ambulance Service for the period from January 1, 2010 to December 31, 2010, 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 Pulaski County for the year 2010.

STATE BOARD OF ACCOUNTS

May 5, 2011

EMERGENCY MEDICAL AMBULANCE SERVICE
PULASKI COUNTY
AUDIT RESULTS AND COMMENTS

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the fund balances to the bank account balances were not presented for audit. At December 31, 2010, the bank balance exceeded the ledger balance by \$4,653.

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."

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

FUND SOURCES AND USES

The Emergency Medical Ambulance Service received donations and grants from various sources throughout the year and deposited those monies into their departmental bank account. Operating disbursements were also made from this account. There was no enabling ordinance passed to establish this fund and it was not administered by the County Auditor. In 2010, a donation in the amount of \$37,512 and a grant in the amount of \$500 were deposited into the account. In 2010, \$37,414 was paid out from the account for equipment funded by the donation and grant, leaving a balance of \$598 of donation and grant money in the account as of December 31, 2010.

We recommended that the remainder of the donation and grant money be receipted to the Pulaski County General fund or a donation fund properly established by the Pulaski County Council.

Sources and uses of funds should be limited to those authorized by the enabling statute, ordinance, resolution, or grant agreement. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

EMERGENCY MEDICAL AMBULANCE SERVICE
PULASKI COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 5, 2011, with Shelia Garling, Auditor, and Kenneth Boswell, Commissioner. The officials concurred with our audit findings.