

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

EXAMINATION REPORT
OF
BOARD OF COUNTY COMMISSIONERS
WASHINGTON COUNTY, INDIANA
January 1, 2010 to December 31, 2010



FILED
10/17/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the County Council	James Day	01-01-10 to 12-31-10
	Mark Manship	01-01-11 to 12-31-11
President of the Board of County Commissioners	John Mishler	01-01-10 to 12-31-10
	John D. Fultz	01-01-11 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF WASHINGTON COUNTY

We have examined the records of the Board of County Commissioners 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 Examination Result and Comment. The financial transactions of this office are reflected in the Financial Statement Examination Report of Washington County for the year 2010.

STATE BOARD OF ACCOUNTS

September 15, 2011

BOARD OF COUNTY COMMISSIONERS
WASHINGTON COUNTY
EXAMINATION RESULT AND COMMENT

ADVANCE PAYMENTS

The Board of County Commissioners (Board) entered into a contract with Knox County EMS, Inc., (Provider) to provide emergency ambulance services to residents of Washington County. The contract provides that the Provider shall be paid \$280,000 for 12 months with quarterly amounts to be paid at the beginning of each quarter. Contractual payments made in this manner result in payments being made prior to the receipt of goods or services.

Compensation and any other payments for goods and services should not be paid in advance of receipt of the goods or services unless specifically authorized by statute. Payments made for goods or services which are not received may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

BOARD OF COUNTY COMMISSIONERS
WASHINGTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 15, 2011, with John D. Fultz, President of the Board of County Commissioners; Merwyn Fisher, Vice-President of the County Council; and Sarah Bachman, Auditor. The officials concurred with our examination finding.