

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

AUDIT REPORT

OF

EMERGENCY MEDICAL SERVICES

GIBSON COUNTY, INDIANA

January 1, 2012 to December 31, 2012



**FILED**  
09/12/2013



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
EMS Director	Dan Alvey	01-01-12 to 12-31-13
President of the County Council	Jeremy Overton	01-01-12 to 12-31-13
President of the Board of County Commissioners	Gerald Bledsoe	01-01-12 to 12-31-13



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF GIBSON COUNTY

We have audited the records of the Emergency Medical Services for the period from January 1, 2012 to December 31, 2012, 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 Gibson County for the year 2012.

STATE BOARD OF ACCOUNTS

August 15, 2013

EMERGENCY MEDICAL SERVICES  
GIBSON COUNTY  
AUDIT RESULT AND COMMENT

***BANK ACCOUNT RECONCILIATIONS***

Depository reconciliations of the fund balances to the bank account balances were conducted; however, the reconciliation contained errors and did not balance.

Indiana Code 5-13-6-1(e) states in part: "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."

EMERGENCY MEDICAL SERVICES  
GIBSON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 15, 2013, with Dan Alvey, EMS Director.