

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

WHEATFIELD AMBULANCE SERVICE

JASPER COUNTY, INDIANA

January 1, 2012 to December 31, 2015



FILED

03/06/2017

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Transmittal Letter	3
Examination Result and Comment: Errors on Claims	4
Exit Conference.....	5

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Fiscal Clerk	Susan Steinke	01-01-12 to 12-31-17
President of the Board	Randy Allen	01-01-12 to 12-31-12
	Rachel Meyers	01-01-13 to 12-31-13
	Eldon Jeffries	01-01-14 to 12-31-14
	Randy Allen	01-01-15 to 12-31-15
	Eldon Jeffries	01-01-16 to 12-31-16
	Rachel Myers	01-01-17 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF THE WHEATFIELD AMBULANCE SERVICE, JASPER COUNTY, INDIANA

This report is supplemental to our examination report of the Wheatfield Ambulance Service (Ambulance Service), for the period from January 1, 2012 to December 31, 2015. It has been provided as a separate report so that the reader may easily identify any Examination Results and Comments that pertain to the Ambulance Service. It should be read in conjunction with our Financial Statements Examination Report of the Ambulance Service, which provides our opinion on the Ambulance Service's financial statements. This report may be found at www.in.gov/sboa/.

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Examination Result and Comment contained herein describes the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Official Response to the Examination Result and Comment, incorporated within this report, was not verified for accuracy.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

January 17, 2017

WHEATFIELD AMBULANCE SERVICE
EXAMINATION RESULT AND COMMENT

ERRORS ON CLAIMS

The Indiana State Board of Accounts is responsible for prescribing the accounting forms and records for all governmental units. The Wheatfield Ambulance Service did not use Claim Form No. 354 as prescribed. The unit used purchase orders instead of the prescribed claim form. The purchase orders were not certified by the Fiscal Officer and were not approved by the Governing Board.

Officials and employees are required to use State Board of Accounts prescribed and approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Special Districts, Chapter 1)

WHEATFIELD AMBULANCE SERVICE
EXIT CONFERENCE

The contents of this report were discussed on January 17, 2017, with Susan Steinke, Fiscal Clerk, and Eldon Jeffries, Board member.