

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

CITY OF NEW HAVEN

ALLEN COUNTY, INDIANA

January 1, 2017 to December 31, 2017



**FILED**

10/31/2018



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### SCHEDULE OF OFFICIALS

| <u>Office</u>  | <u>Official</u>                    | <u>Term</u>                                  |
|--|------------------------------------|--|
| Clerk-Treasurer                                      | Brenda Adams                       | 01-01-16 to 12-31-19                         |
| Mayor  | Terry E. McDonald                  | 01-01-16 to 12-31-19                         |
| President of the Board of<br>Public Works and Safety | Terry E. McDonald                  | 01-01-16 to 12-31-19                         |
| President Pro Tempore<br>of the Common Council       | Craig Dellinger<br>Steve McMichael | 01-01-17 to 12-31-17<br>01-01-18 to 12-31-18 |
| Superintendent of Utilities<br>and Streets           | Dave Jones                         | 01-01-17 to 12-31-18                         |
| Utility Office Manager                               | Jill Cain                          | 01-01-17 to 12-31-18                         |



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE CITY OF NEW HAVEN, ALLEN COUNTY, INDIANA

This report is supplemental to our audit report of the City of New Haven (City), for the period from January 1, 2017 to December 31, 2017. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the City. It should be read in conjunction with our Financial Statement Audit Report of the City, which provides our opinion on the City's financial statement. This report may be found at [www.in.gov/sboa/](http://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 Audit Result and Comment contained herein describes the identified reportable instance 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 Audit Result and Comment, incorporated within this report, was not verified for accuracy.

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

September 27, 2018

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EMERGENCY MEDICAL SERVICES  
CITY OF NEW HAVEN

EMERGENCY MEDICAL SERVICES  
CITY OF NEW HAVEN  
AUDIT RESULTS AND COMMENTS

***EMS - CONDITION OF RECORDS***

This is a similar comment from the immediate prior Report B48757, entitled *EMS - CONDITION OF RECORDS*.

Financial records for the Emergency Medical Service (EMS) are maintained by an outside vendor. The financial records presented for audit for the activity of the EMS services for billings, contractual allowances, write-offs, collections, and accounts receivable were not reviewed or monitored by anyone at the City. The financial records provided were not in agreement with the receipts reported in the financial statement. The lack of reconciliations resulted in a receipts variance of \$33,299 at December 31, 2017, where the financial statement receipts exceeded the subsidiary ledger collections.

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance must agree. If the reconciled bank balance is less than the subsidiary or control ledgers, the amount needed to balance may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

EMERGENCY MEDICAL SERVICES  
CITY OF NEW HAVEN  
EXIT CONFERENCE

The contents of this report were discussed on September 27, 2018, with Terry E. McDonald, Mayor; Steve McMichael, President Pro Tempore of the Common Council; Joshua Hale, Fire Chief; Brenda Adams, Clerk-Treasurer; and Natalie Strock, Deputy Clerk-Treasurer.