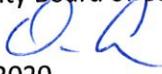




JACKSON COUNTY ADMINISTRATION

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To: Jackson County Board of Commissioners
From: Don Adams 
Date: October 13, 2020
Subject: Release of Financial Forensic Investigation Report : Glenville-Cashiers Rescue Squad

In late 2018 (early 2019), leadership from the Glenville-Cashiers Rescue Squad (“the Squad”) informed Jackson County (“the County”) of concerns related to potentially inappropriate transactions that had taken place within their organization. Once it was understood that there were potential criminal accusations that could be made, both the County and the Squad leadership requested that law enforcement investigate the issue.

The County contracts with the Squad to provide rescue services for the area at an annual cost of \$116,421. The County also contracts with the Squad to provide emergency medical services for the area at an annual cost of \$1,093,257. Since there is a significant financial relationship between the County and the Squad, it was decided to hire an independent forensic auditor to investigate. The County engaged Dixon Hughes Goodman (“DHG”) to perform investigative services in May 2019. This investigation took place with the full cooperation of the Squad leadership. The forensic investigation covered the years 2016, 2017 and 2018. The DHG report was completed November 20, 2019 and distributed as needed for investigative purposes. The final report is attached to this letter. (Note: Certain information such as bank account numbers has been redacted from this report).

There have been potential issues identified with financial transactions that have taken place between the Glenville-Cashiers Rescue Squad and Sullivan Custom Homes. These issues are being adjudicated through the court system and licensing boards.

The report concludes that no other items of concern were identified other than the issues associated with Sullivan Custom Homes. The report also states that all other transactions reviewed “appeared appropriate and reasonable”.

It is unfortunate that these issues have taken place with the Glenville-Cashiers Rescue Squad. The incidents appear to be isolated and steps have been taken to protect tax payer dollars and EMS/Rescue services to the area. The Squad’s leadership states that they have appropriate procedures in place to manage and monitor all aspects of their business and financial transactions. This includes multi-layered management oversight with strict internal control procedures, checks and balances processes and strong conflicts of interest policies. Squad leadership states that their 2018-2019 financial audit conducted by an independent third-party audit firm did not identify any financial issues.

Jackson County looks forward to working with the Glenville-Cashiers Rescue Squad to continue providing high quality EMS and Rescue services to the area.