



CIMARRON COUNTY EMERGENCY MEDICAL SERVICE DISTRICT

Statutory Report

For the fiscal year ended June 30, 2019

Cindy Byrd, CPA
State Auditor & Inspector

**CIMARRON COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
STATUTORY REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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Cindy Byrd, CPA | State Auditor & Inspector

2300 N. Lincoln Blvd., Room 123, Oklahoma City, OK 73105 | 405.521.3495 | www.sai.ok.gov

March 15, 2021

**TO THE BOARD OF DIRECTORS OF THE
CIMARRON COUNTY EMERGENCY MEDICAL SERVICE DISTRICT**

Transmitted herewith is the audit report of Cimarron County Emergency Medical Service District for the fiscal year ended June 30, 2019.

The goal of the State Auditor and Inspector is to promote accountability and fiscal integrity in state and local government. Maintaining our independence as we provide this service to the taxpayers of Oklahoma is of utmost importance.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our office during our engagement.

Sincerely,

A handwritten signature in blue ink that reads "Cindy Byrd".

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR



**CIMARRON COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
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Presentation of Collections, Disbursements, and Cash Balances of District Funds for FY 2019

	<u>FY 2019</u>	<u>Grant Fund</u>
Beginning Cash Balance, July 1	\$ 213,305	\$ -
Collections		
Ad Valorem Tax	165,242	-
Charges for Services	46,718	-
Miscellaneous	4,146	-
State Health Department Grant	-	80,115
Total Collections	<u>216,106</u>	<u>80,115</u>
Disbursements		
Personal Services	147,367	-
Travel	11,046	-
Maintenance and Operations	68,148	-
Capital Outlay	<u>20,977</u>	<u>80,115</u>
Total Disbursements	<u>247,538</u>	<u>80,115</u>
Ending Cash Balance, June 30	<u>\$ 181,873</u>	<u>\$ -</u>

Source: District Estimate of Needs (presented for informational purposes)

Cimarron County Emergency Medical Service District
P.O. Box 162
Boise City, Oklahoma 73933-0162

**TO THE BOARD OF DIRECTORS OF THE
CIMARRON COUNTY EMERGENCY MEDICAL SERVICE DISTRICT**

For the purpose of complying with 19 O.S. § 1706.1, we have performed the following procedures:

- Determined charges for services were billed and collected in accordance with District Policies.
- Determined that receipts were properly deposited and accurately reported in the accounting records.
- Determined cash balances were accurately reported in the accounting records.
- Determined whether deposits and invested funds for the fiscal year ended June 30, 2019 were secured by pledged collateral.
- Determined that disbursements were properly supported, were made for purposes outlined in 19 O.S. § 1710.1 and were accurately reported in the accounting records.
- Determined that all purchases requiring bids complied with 19 O.S. § 1723 and 61 O.S. §101-139.
- Determined that payroll expenditures were accurately reported in the accounting records and supporting documentation of leave records was maintained.
- Determined that fixed assets records were properly maintained.
- Determined whether the District's collections, disbursements, and cash balances for the fiscal year ended June 30, 2019 were accurately presented on the estimate of needs.

All information included in the records of the District is the representation of the Cimarron County Emergency Medical Service District.

Our emergency medical service district statutory engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with generally accepted auditing standards. Accordingly, we do not express an opinion on any basic financial statement of the Cimarron County Emergency Medical Service District.

Based on our procedures performed, we have presented our findings in the accompanying schedule.



This report is intended for the information and use of the management of the Cimarron County Emergency Medical Service District. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR

January 14, 2021

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SCHEDULE OF FINDINGS AND RESPONSES

Finding 2019-003 – Lack of Internal Controls Over the Billing Process (Repeat Finding)

Condition: Upon inquiry of Cimarron County Emergency Medical Service District (the District) employees, observation of the billing process and a test of twenty-five (25) ambulance service runs, the following exceptions were noted:

- In three (3) instances, the fee charged by the third-party billing company did not agree to the fee calculated based upon the fees approved by the Board.
- In two (2) instances, the third-party billing company did not have a record of an ambulance service run; therefore, we could not determine if the ambulance run had been billed.

Cause of Condition: The District has not completely designed and implemented policies and procedures to notify the third-party billing company of all ambulance service runs and to ensure patients are billed according to the fees approved by the Board.

Effect of Condition: These conditions could result in unrecorded transactions, misstated financial reports, undetected errors, or the misappropriation of funds.

Recommendation: The Oklahoma State Auditor and Inspector’s Office recommends the District fully design and implement policies and procedures to ensure the third-party billing company is notified of all ambulance service runs and to ensure the fees charged agree to the Board approved fee schedule.

Management Response:

Chairman of the Board: The District Board agrees with the auditor’s recommendations and will design and fully implement policies and procedures to ensure the third-party billing company is notified of all ambulance service runs and to ensure the fees charged agree to the Board approved fee schedule.

Criteria: The United States Government Accountability Office’s Standards for Internal Control in the Federal Government (2014 version) aided in guiding our assessments and conclusion. Although this publication (GAO Standards) addresses controls in the federal government, this criterion can be treated as best practices and may be applied as a framework for an internal control system for state, local, and quasigovernmental entities.

The GAO Standards – Principle 10 – Design Control Activities – 10.03 states in part:

Design of Appropriate Types of Control Activities

Appropriate documentation of transactions and internal control Management clearly documents internal control and all transactions and other significant events in a manner that allows the documentation to be readily available for examination. The documentation may appear in management directives, administrative policies, or operating manuals, in

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either paper or electronic form. Documentation and records are properly managed and maintained.

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S·A·I
STATE AUDITOR & INSPECTOR



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