



# GLENPOOL EMERGENCY MEDICAL SERVICE DISTRICT

## Statutory Report

For the fiscal year ended June 30, 2019

**Cindy Byrd, CPA**  
State Auditor & Inspector

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

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Cindy Byrd, CPA | State Auditor & Inspector

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August 31, 2020

**TO THE BOARD OF DIRECTORS OF THE  
GLENPOOL EMERGENCY MEDICAL SERVICE DISTRICT**

Transmitted herewith is the audit report of Glenpool 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". The signature is fluid and cursive, written in a professional style.

CINDY BYRD, CPA  
OKLAHOMA STATE AUDITOR & INSPECTOR



**GLENPOOL 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>
Beginning Cash Balance, July 1	\$ 310,115
Collections	
Ad Valorem Tax	293,987
Miscellaneous	434
Total Collections	<u>294,421</u>
Disbursements	
Employee Contracts	10,628
Travel	894
Contract Services	156,000
Maintenance and Operations	114,858
Audit Expense	5,318
Total Disbursements	<u>287,698</u>
Ending Cash Balance, June 30	<u>\$ 316,838</u>

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

Glenpool Emergency Medical Service District  
12205 S. Yukon Avenue  
Glenpool, Oklahoma 74033

**TO THE BOARD OF DIRECTORS OF THE  
GLENPOOL EMERGENCY MEDICAL SERVICE DISTRICT**

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

- 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.
- Determined that fixed assets records were properly maintained.
- Determined compliance with contract service providers.
- 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 Glenpool 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 Glenpool Emergency Medical Service District.

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



This report is intended for the information and use of the management of the Glenpool 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

June 1, 2020

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**SCHEDULE OF FINDINGS AND RESPONSES**

**Finding 2019-001 – Internal Controls Over the Collection Process (Repeat Finding)**

**Condition:** While gaining an understanding of the collection process of the Glenpool Emergency Medical Service District (the District), it was noted the District Treasurer performs the following duties:

- verifies the receipt of collections at the bank,
- records the journal entries into the computer system, and
- prepares the bank statement reconciliation.

**Cause of Condition:** Policies and procedures have not been designed and implemented to sufficiently segregate the collection process from the recording and reconciling processes to ensure accounting of all funds. Additionally, policies and procedures have not been designed and implemented to ensure the accuracy of the District's bank statement reconciliations as evidenced by someone performing a secondary review of the bank reconciliation with review approval documented with initials and date.

**Effect of Condition:** A single employee having responsibility for more than one area of recording, authorization, custody of assets, and reconciliation could result in unrecorded transactions, misstated financial reports, clerical errors, or misappropriation of funds not being detected in a timely manner.

**Recommendation:** The Oklahoma State Auditor and Inspector's Office (OSAI) recommends the Board be aware of these conditions and realize that concentration of duties and responsibilities in a limited number of individuals is not desired from a control point of view. The most effective controls lie in management's oversight of office operations and a periodic review of operations. OSAI recommends management provide segregation of duties so that no one employee can perform all accounting functions.

If segregation of duties is not possible due to limited personnel, OSAI recommends implementing compensating controls to mitigate the risks involved with a concentration of duties. Compensating controls would include separating key processes and/or critical functions of the office and having evidence of management review and approval of accounting functions including bank statement reconciliations.

**Management Response:**

**District Chairman:**

- The District will adopt a process to include a review by the Treasurer and at least one other person of the bank statement verifying deposits agree with emailed notice from Tulsa County. Each person will initial and date the bank statement at the time of review.
- The District acknowledges that the Treasurer is the only person that records journal entries; however, the District believes upon application of the described procedures, the effect of condition will be eliminated.
- The District will add this task to the administrative duties performed by City of Glenpool staff. Once the statement is reconciled, it will be reviewed and signed by the Treasurer and one other District employee, usually the Clerk.

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**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:

*Segregation of Duties*

Management divides or segregates key duties and responsibilities among different people to reduce the risk of error, misuse, or fraud. This includes separating the responsibilities for authorizing transactions, processing and recording them, reviewing the transactions, and handling any related assets so that no one individual controls all key aspects of a transaction or event.

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



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