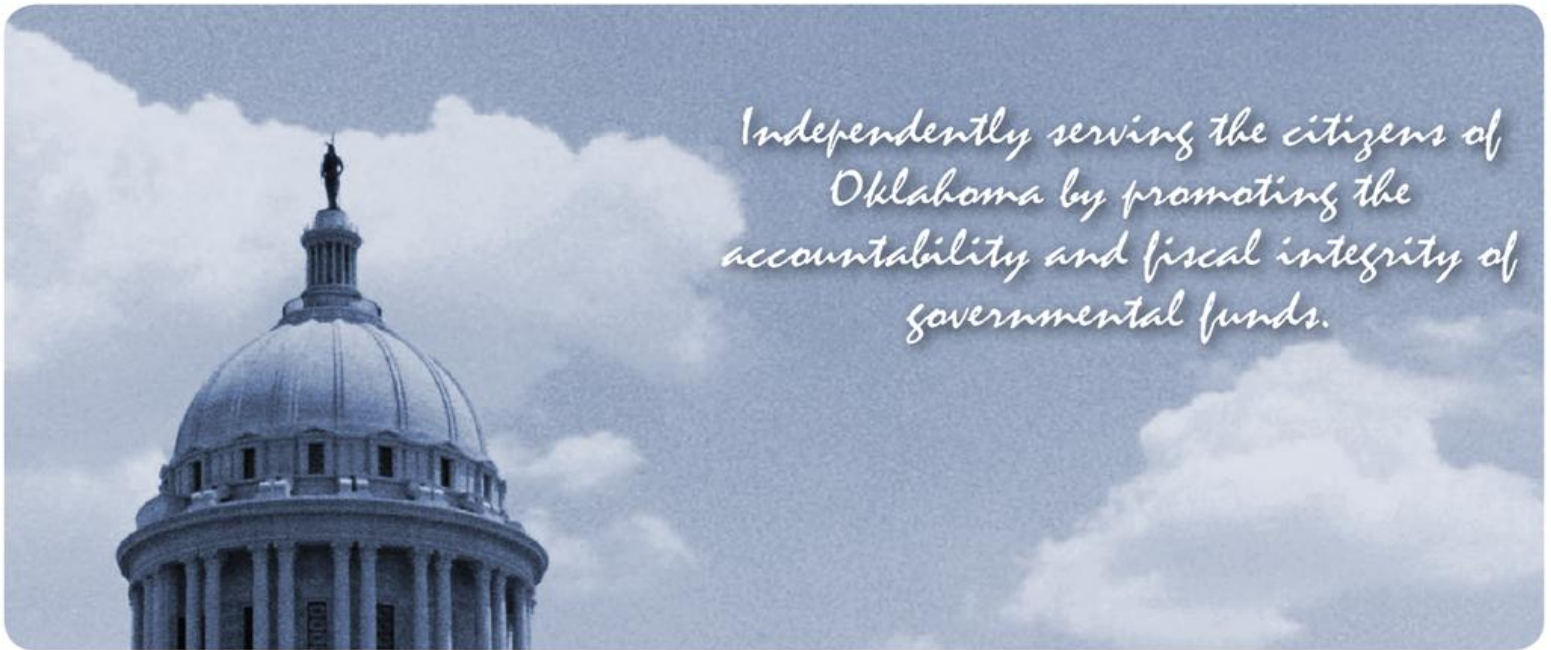


STATUTORY REPORT

GREER COUNTY SPECIAL AMBULANCE SERVICE DISTRICT

For the period July 1, 2012 through June 30, 2014



Oklahoma State
Auditor & Inspector
Gary A. Jones, CPA, CFE

**GREER COUNTY SPECIAL AMBULANCE SERVICE DISTRICT
STATUTORY REPORT
FOR THE PERIOD JULY 1, 2012 THROUGH JUNE 30, 2014**

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Oklahoma State Auditor & Inspector

2300 N. Lincoln Blvd. • State Capitol, Room 100 • Oklahoma City, OK 73105 • Phone: 405.521.3495 • Fax: 405.521.3426

December 18, 2014

**TO THE BOARD OF DIRECTORS OF THE
GREER COUNTY SPECIAL AMBULANCE SERVICE DISTRICT**

Transmitted herewith is the audit report of Greer County Special Ambulance Service District for the period July 1, 2012 through June 30, 2014.

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, appearing to read 'Gary A. Jones', is written over a light blue horizontal line.

GARY A. JONES, CPA, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR

**GREER COUNTY SPECIAL AMBULANCE SERVICE DISTRICT
STATUTORY REPORT
FOR THE PERIOD JULY1, 2012 THROUGH JUNE 30, 2014**

Presentation of Collections, Disbursements, and Cash Balances of District Funds for FY 2013 and FY 2014

	<u>FY 2013</u>	<u>FY 2014</u>
Beginning Cash Balance, July 1, as restated	\$ 83,553	\$ 68,570
Collections		
Ad Valorem Tax	49,492	51,934
Charges for Services	391,572	454,188
Miscellaneous	32,315	290
Total Collections	<u>473,379</u>	<u>506,412</u>
Disbursements		
Personal Services	250,504	267,949
Travel	27,139	25,214
Maintenance and Operations	159,046	158,405
Capital Outlay	49,102	6,992
Audit Expense	2,571	-
Total Disbursements	<u>488,362</u>	<u>458,560</u>
Ending Cash Balance, June 30	<u>\$ 68,570</u>	<u>\$ 116,422</u>

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



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Greer County Special Ambulance Service District
121 E. Jefferson Street
Mangum, Oklahoma 73554

TO THE BOARD OF DIRECTORS OF THE GREER COUNTY SPECIAL AMBULANCE 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 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 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 FY 2013 and FY 2014 were accurately presented on the estimate of needs.

All information included in the records of the District is the representation of the Greer County Special Ambulance 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 Greer County Special Ambulance 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 Greer County Special Ambulance Service District. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

A handwritten signature in blue ink, appearing to read "Gary A. Jones". The signature is fluid and cursive, with a long horizontal stroke at the end.

GARY A. JONES, CPA, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR

November 13, 2014

**GREER COUNTY SPECIAL AMBULANCE SERVICE DISTRICT
STATUTORY REPORT
FOR THE PERIOD JULY 1, 2012 THROUGH JUNE 30, 2014**

SCHEDULE OF FINDINGS AND RESPONSES

Finding 1 – Inadequate Internal Controls Over the Collections Process (Repeat Finding)

Condition: Upon inquiry and observation of the District’s collection process, we determined the following:

- Duties are not adequately segregated due to one employee preparing patient accounts, performing the billing process, posting to patient accounts, and issuing receipts.

Cause of Condition: Procedures have not been designed with regards to segregating the duties over aspects of the collection process.

Effect of Condition: A single person having responsibility for more than one area of recording, authorization, custody of assets, and execution of transactions 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 management be aware of this condition and realize that a concentration of duties and responsibilities in a limited number of individual is not desired from a control point of view. In the event a segregation of duties is not possible, OSAI recommends implementing compensating controls such as the implementation of review processes of key accounting functions.

Management Response: The District is aware of the condition and will add mitigating controls of management review in order to mitigate the risk associated with having one employee perform these duties.

Criteria: Accountability and stewardship are overall goals of management in accounting of funds. To help ensure a proper accounting of funds, preparing patient accounts, performing the billing process, posting to patient accounts, issuing receipts, and transaction authorization should be segregated.



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