



HASKELL COUNTY EMERGENCY MEDICAL SERVICE DISTRICT

Statutory Report

For the fiscal year ended June 30, 2019

Cindy Byrd, CPA
State Auditor & Inspector

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

This publication, issued by the Oklahoma State Auditor and Inspector's Office as authorized by 19 O.S. § 1706.1, has not been printed, but is available on the agency's website (www.sai.ok.gov) and in the Oklahoma Department of Libraries Publications Clearinghouse Digital Prairie Collection (<http://digitalprairie.ok.gov/cdm/search/collection/audits/>) pursuant to 65 O.S. § 3-114.



Cindy Byrd, CPA | State Auditor & Inspector

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

February 16, 2021

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

Transmitted herewith is the audit report of Haskell 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". The signature is written in a cursive, flowing style.

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR



**HASKELL COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
STATUTORY REPORT
JUNE 30, 2019**

Presentation of Collections, Disbursements, and Cash Balances of District Funds for FY 2019

	<u>FY 2019</u>
Beginning Cash Balance, July 1	<u>\$ 310,234</u>
Collections	
Ad Valorem Tax	191,264
Miscellaneous	<u>6,095</u>
Total Collections	<u>197,359</u>
Disbursements	
Service Provider Contract	120,000
Maintenance and Operations	4,915
Audit Expense	<u>3,989</u>
Total Disbursements	<u>128,904</u>
Ending Cash Balance, June 30	<u>\$ 378,689</u>

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

Haskell County Emergency Medical Service District
202 East Main
Stigler, Oklahoma 74462

**TO THE BOARD OF DIRECTORS OF THE
HASKELL 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 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 compliance with contract service providers.
- Determined whether the District's collections, disbursements, and cash balances for the fiscal year(s) 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 Haskell 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 Haskell 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 Haskell 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

December 7, 2020

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

SCHEDULE OF FINDINGS AND RESPONSES

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

Condition: Upon inquiry of the Haskell County Emergency Medical Service District (District) Board Chairman, observation of the disbursement process, and the review of fourteen (14) claims submitted for payment, the following exceptions were noted:

- Claims for the period of March 4, 2019 through June 3, 2019 were provided to the auditor; however, claims for the period from July 1, 2018 through March 3, 2019 could not be located. Therefore, we were unable to verify disbursements were properly authorized and approved, and were for the lawful operation of the District for the time period.
- Further, because the documentation was not located for disbursements, the service contract payments for eight (8) disbursements could not be confirmed as authorized and approved.

Cause of Condition: Policies and procedures have not been designed and implemented to ensure the claims and invoices are maintained to determine disbursements are appropriate for the lawful operation of the office.

Effect of Condition: This condition could result in inaccurate records, incomplete information, and could result in misappropriation of assets.

Recommendation: The Oklahoma State Auditor and Inspector’s Office (OSAI) recommends the District implement a system of internal controls to ensure that all disbursements and supporting documentation are maintained to provide evidence of proper review and approval by the District Board.

Management Response:

Board Chairman: It is the intent of the Haskell County Emergency Medical Service District to implement policies and procedures to create a system of internal control ensuring that all disbursements are supported by documentation and Board approval to adequately process such disbursements for remuneration.

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:

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,

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

administrative policies, or operating manuals, in either paper or electronic form. Documentation and records are properly managed and maintained.

O·K·L·A·H·O·M·A
S·A·I
STATE AUDITOR & INSPECTOR



Cindy Byrd, CPA | State Auditor & Inspector

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