



# HASKELL COUNTY EMERGENCY MEDICAL SERVICE DISTRICT

## Statutory Report

For the fiscal year ended June 30, 2020

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

**HASKELL COUNTY EMERGENCY MEDICAL SERVICE DISTRICT  
STATUTORY REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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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](http://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, 2020.

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



**HASKELL COUNTY EMERGENCY MEDICAL SERVICE DISTRICT  
STATUTORY REPORT  
JUNE 30, 2020**

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**Presentation of Collections, Disbursements, and Cash Balances of District Funds for FY 2020**

	<u>FY 2020</u>
Beginning Cash Balance, July 1	<u>\$ 378,689</u>
Collections	
Ad Valorem Tax	210,549
Miscellaneous	4,936
Total Collections	<u>215,485</u>
Disbursements	
Service Provider Contract	120,000
Maintenance and Operations	11,072
Total Disbursements	<u>131,072</u>
Ending Cash Balance, June 30	<u>\$ 463,102</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, 2020 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

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**SCHEDULE OF FINDINGS AND RESPONSES**

**Finding 2020-003 – Lack of Internal Controls Over the Disbursement Process (Repeat Finding)**

**Condition:** Upon inquiry of the Haskell County Emergency Medical Service District (District) District Board Chairman, observation of the disbursement process, and the review of twenty (20) claims submitted for payment, the following exceptions were noted:

- Twelve (12) claims did not have evidence of a receiving signature, receiving reports, or verification of the invoice.
- Six (6) claims were not detailed in the Board Minutes for Board approval.

**Cause of Condition:** Policies and procedures have not been designed and implemented to ensure the claims include evidence of verification of receiving the goods or services, and Board minutes provide adequate detail of each disbursement as approved by the Board.

**Effect of Condition:** These conditions could result in inaccurate records, incomplete information, and misappropriation of assets.

**Recommendation:** The Oklahoma State Auditor and Inspector's Office (OSAI)the District implement a system of internal controls to ensure that all disbursements are supported by a receiving report or verification of the accuracy of the invoice and adequately documented for each disbursement in the Board minutes for approval.

**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,

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



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