

STATUTORY REPORT

# JOHNSTON COUNTY EMERGENCY MEDICAL SERVICE DISTRICT

For the fiscal year ended June 30, 2017



*Independently serving the citizens of  
Oklahoma by promoting the  
accountability and fiscal integrity of  
governmental funds.*



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

**JOHNSTON COUNTY EMERGENCY MEDICAL SERVICE DISTRICT  
STATUTORY REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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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

September 11, 2018

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

Transmitted herewith is the audit report of Johnston County Emergency Medical Service District for the fiscal year ended June 30, 2017.

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 "Gary A. Jones".

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

**JOHNSTON COUNTY EMERGENCY MEDICAL SERVICE DISTRICT  
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**Presentation of Collections, Disbursements, and Cash Balances of District Funds for FY 2017**

	<b>FY 2017</b>
Beginning Cash Balance, July 1	\$ 1,470,094
<b>Collections</b>	
Ad Valorem Tax	277,399
Charges for Services	436,360
Sales Tax Reimbursements	82,011
Intergovernmental Revenues - State Grant	150,000
Interest Income	3,361
Donations	36,082
Miscellaneous	26,826
Total Collections	1,012,039
<b>Disbursements</b>	
Personal Services	444,571
Maintenance and Operations	279,950
Capital Outlay	685,342
Audit Expense	13,223
Total Disbursements	1,423,086
Ending Cash Balance, June 30	\$ 1,059,047

**Note: Sales Tax**

The District receives 8% of a 1% sales tax approved by the citizens of Johnston County on August 26, 2014. The sales tax is budgeted within the 1-cent-2: Ambulance account in the Johnston County General Fund. The District submits payroll reports and a requisition to the Johnston County Clerk for reimbursement. The Johnston County Clerk issues a purchase order that is approved by the Johnston County Board of County Commissioners for reimbursement to the District.

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



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Johnston County Emergency Medical Service District  
604 E. 24<sup>th</sup> Street  
Tishomingo, Oklahoma 73460

## **TO THE BOARD OF DIRECTORS OF THE JOHNSTON COUNTY 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 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 2017 were accurately presented on the estimate of needs.

All information included in the records of the District is the representation of the Johnston 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 Johnston 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 Johnston County Emergency Medical 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 that reads "Gary A. Jones". The signature is written in a cursive style with a long horizontal stroke at the end.

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

July 18, 2018

**JOHNSTON COUNTY EMERGENCY MEDICAL SERVICE DISTRICT  
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**SCHEDULE OF FINDINGS AND RESPONSES**

**Finding 2017-1 – Inadequate Internal Controls and Noncompliance Over the Receipting, Depositing, Billing, and Reconciling Processes (Repeat Finding)**

**Condition:** Based upon inquiry of Johnston County Emergency Medical Service District (the District) and observation of the receipting process, the following internal control weaknesses were noted:

- One District employee issued most of the receipts, manually entered the billing information from patient care reports into the billing software, billed patients, received the explanation of benefits for payments from the computer system, and posted payments to the patient accounts. There was no evidence of independent review or approval of these documents by management or the Board; however, the Director did provide a Monthly Summary Report of accounts receivable, outstanding accounts, collections, and amounts contractually written-off to the Board for review at monthly Board meetings.
- Another part-time District employee may have issued receipts occasionally, prepared the deposit, reconciled all bank accounts to the accounting records, deposited collections with the bank, posted the deposits to the District's accounting records, and has the authority to make changes in the accounting records. There was no evidence of independent review or approval of these documents by management or the Board. However, the Director did reconcile the total amount deposited monthly to the collections for the month.

The test of sixteen (16) days and forty-five (45) receipts issued for those dates, reflected the following exceptions:

- Receipts were not issued in sequential order.
- Receipts were generic and handwritten and did not bear the District's information.
- One deposit in the amount of \$112.09 did not have receipts issued to support the deposit.
- Deposits were not made in a timely manner. (Receipts were held for up to 5 days before being deposited.)

**Cause of Condition:** Policies and procedures have not been designed and implemented to sufficiently segregate the receipting, depositing, billing and reconciling processes, and to ensure receipts and deposits are prepared accurately. Additionally, policies and procedures have not been designed and implemented to ensure the District's receipts are issued with sufficient detail, in sequential order, and deposited in a timely manner.

**Effect of Condition:** This condition resulted in noncompliance regarding the timely deposit of funds. 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. Further, issuing unofficial receipts and receipts out of sequence, could result in incomplete deposits and an increased risk of fraud.

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**Recommendation:** The Oklahoma State Auditor & Inspector’s Office (OSAI) recommends management 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 is able to perform all accounting functions. In the event that 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. Additionally, OSAI recommends the District ensure all receipts have sufficient detail, are issued in sequential order, and deposits are made in a timely manner in accordance with 62 O.S. § 517.3B.

**Management Response:**

**Chairman of the Board:** The first two bullets were findings in the previous audit and have been corrected. We will work to ensure that there is a receipt with every deposit. We will also work towards a deposit being made in a timely manner.

**Criteria:** Accountability and stewardship are overall goals of management in the accounting of funds. Effective internal controls are essential to the achievement of the entity’s objectives regarding the reliability of financial reporting. Effective internal controls require that key functions within a process be adequately segregated to allow for the prevention and detection of errors and possible misappropriation of funds, and the Board and management provide documentation of its oversight over the receipting, depositing, billing and bank reconciliation process.

Another component of an effective internal control system is to provide accurate and reliable information through receipts with sufficient detail, in sequential order, and deposits made in a timely manner.

Title 62 O.S. § 517.3B states in part, “The treasurer of every public entity shall deposit daily, not later than the immediately next banking day...”

**Finding 2017-3 – Inadequate Internal Controls Over the Disbursement Process (Repeat Finding)**

**Condition:** While gaining an understanding of the disbursement process and observation of documents of the District, we noted one employee performs the following duties:

- Prepares purchase orders and checks,
- Prints and signs checks, and
- Posts and maintains accounting records.

The test of forty (40) purchase orders reflected the following weaknesses:

- Fifteen (15) purchase orders did not have evidence of a receiving signature and/or verification of accuracy of the invoice and/or packing slip.



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- Three (3) purchase orders did not have evidence of Board approval.
- Five (5) disbursements did not have a purchase order issued.
- Two (2) disbursements were not documented with detailed receipts.

**Cause of Condition:** The District has not designed and implemented policies and procedures to sufficiently segregate the disbursement process, to ensure adequate documentation for disbursements, Board approval of disbursements, and to indicate receipt of goods and/or services.

**Effect of Condition:** These conditions could result in inaccurate records, incomplete information or misappropriation of assets. 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:** OSAI recommends management 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 is able to perform all accounting functions. In the event that 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. Also, OSAI recommends the District implement a system of internal controls to ensure that all expenditures have proper supporting documentation.

**Management Response:**

**Chairman of the Board:** Management will work towards ensuring that disbursements include all supporting documentation including but not limited to, purchase orders, packing slips, receipts, and checks are provided with all disbursements. Management will also work to ensure that all disbursements have Board approval to provide a control over segregation of duties.

**Criteria:** Accountability and stewardship are overall goals of management in the accounting of funds. Effective internal controls are essential to provide reasonable assurance about the achievement of the entity's objectives regarding the reliability of financial reporting. An important aspect of internal controls is the safeguarding of assets. Internal controls over safeguarding of assets constitute a process affected by an entity's governing body, management, and other personnel, designed to provide reasonable assurance regarding prevention or timely detection of unauthorized transactions and/or misappropriation of funds.

Key factors in this system are as follows:

- having supporting documentation maintained for record keeping and audit needs,
- ensuring expenditures are only incurred in accordance with state statute, and
- ensuring the proper approval of the Board for the operation of the District.

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Additionally, key functions within a process should be adequately segregated to allow for prevention and detection of errors and abuse.

**Finding 2017-5 – Inadequate Internal Controls Over the Payroll and Leave Process (Repeat Finding)**

**Condition:** While gaining an understanding of the payroll process of the District, we noted that one employee performs the following duties:

- Inputs payroll into the accounting software,
- Prints payroll checks and signs payroll checks,
- Enrolls employees in the District’s retirement plan,
- Maintains personnel files related to payroll deductions and withholdings.

Based upon review of fourteen (14) payroll documents for the payroll period of June 4, 2017 through June 17, 2017, the following exceptions were noted:

**Payroll**

- Six (6) employees did not have a current W-4 (2017) in their personnel file.
- Ten (10) employees did not have current documentation for withholdings (United Way or Insurance) in their personnel files.
- The Director completes a timesheet only when accrued leave is used.

**Vacation Leave**

- Vacation leave accrual for six (6) employees tested had a variance between the amount calculated and the amount reported as follows:
  - One (1) employee’s vacation leave as reported was overstated by 0.40 hours as calculated.
  - Two (2) employees’ vacation leave as reported was overstated by 8.40 hours as calculated.
  - One (1) employee’s vacation leave as reported was overstated by 8.00 hours as calculated.
  - One (1) employee accrued vacation leave at the rate of 4.40 hours for being employed over five (5) years; however, the employee’s anniversary date was July 22, 2012 which was under five (5) years for an accrual rate of 3.05 hours.
  - Four (4) employees’ leave accrual balances were not within the District’s maximum accumulated hours allowed according to the Employee Handbook. (280 hours)
  - One (1) employee was classified as a part-time employee and accrued no vacation leave according to the leave policy. However, the pay stub for the payroll period selected reflected this employee had used 10 hours of vacation leave for the year-to-date report, but for the period tested, no vacation leave was used.

**Cause of Condition:** Policies and procedures have not been designed and implemented to ensure adequate segregation of duties regarding the payroll process, and the amounts recorded on the payroll and leave ledger for accrued vacation leave are within the guidelines of the District’s policies. Additionally, policies and procedures have not been designed and implemented to ensure that the payroll and leave ledger is

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reviewed for accuracy and to ensure timesheets are completed and signed by every employee and approved by management or the Board.

**Effect of Condition:** These conditions resulted in inaccurate recordkeeping of leave balances. Additionally, these conditions could result in unrecorded transactions, misstated financial reports, undetected errors, misappropriation of funds, and incorrect payment of wage and leave benefits.

**Recommendation:** OSAI recommends management be aware of these conditions and determine if duties can be properly segregated. In the event that 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.

OSAI recommends management take steps to adequately segregate the following key accounting functions:

- Enrolling new employees and maintaining personnel files,
- Reviewing time records and preparing payroll, and
- Distributing payroll warrants to individuals.

Additionally, OSAI also recommends the District ensure the leave ledger depicts the beginning balance, ending balance, and any accrued or used amounts for all employees in accordance with the policies of the District.

Further, all employees should complete and sign a timesheet to adequately document the payroll disbursements.

**Management Response:**

**Chairman of the Board:** Documentation for deductions from the employees' payroll has been corrected and procedures will be put in place to reduce the chance for oversights in payroll. The Board will approve a policy that outlines the duties of the Director and any other salaried employees. This policy will address duties and overtime for said employees. Vacation leave errors have been corrected. Procedures will be put in place to reduce the chance of calculations being incorrect.

**Director:** Timesheets will be reviewed by management and initialed. Timesheets not signed by the employee, will be signed prior to receipt of the check. All issues with leave have been reviewed and corrected. JCEMS will work on a system that will flag the employees hire date, so it can be reviewed quicker for changes needed in accrual.

**Criteria:** Accountability and stewardship are overall goals of management in the accounting of funds. Effective internal controls are essential to provide reasonable assurance about the achievement of the entity's objectives regarding the reliability of financial reporting. Internal controls should be designed to analyze and check accuracy, completeness, and authorization of payroll calculations and/or transactions to allow for prevention and detection of errors and abuse. To help ensure a proper accounting of funds, key functions within the payroll process such as the duties of processing, authorizing, and payroll distribution

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should be adequately segregated. An important aspect of internal controls is to ensure timekeeping and leave records are accurately prepared to provide reasonable assurance regarding prevention or timely detection of unauthorized transactions and/or misappropriation of funds.

**Finding 2017-6 – Inadequate Internal Controls Over Fixed Assets Inventory Records (Repeat Finding)**

**Condition:** Based on inquiry, observation, and review of the District’s fixed assets inventory records, the following exception was noted:

- An annual review and physical verification of fixed assets inventory was not adequately documented.

**Cause of Condition:** Policies and procedures have not been fully designed and implemented to ensure inventory is properly maintained and updated through a periodic review by the District.

**Effect of Condition:** These conditions could result in errors and improprieties, unrecorded transactions, misappropriation of assets, or loss of District equipment.

**Recommendation:** OSAI recommends an annual physical inventory verification be performed by someone other than the individual maintaining inventory records to ensure accurate records are properly maintained, updated and documented.

**Management Response:**

**Chairman of the Board:** Inventory had been performed in November 2017 but was not completed in this inspection period. Management will work towards having the inventory performed in the first quarter of the fiscal year.

**Criteria:** An important aspect of internal control is the safeguarding of assets. Internal controls over safeguarding of assets constitute a process, affected by the entity’s governing body, management, and other personnel, designed to provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the entity’s assets and safeguarding assets from loss, damage, or misappropriation.

**Finding 2017-7 – Inadequate Internal Control Over the Reconciliation Process**

**Condition:** Based upon inquiry and observation of the reconciliation process, the following internal control weaknesses were noted:

**Bank Statement Reconciliations:**

- One District part-time employee reconciles all bank accounts to the District’s accounting records and posts to the District’s general ledger and accounting records.

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- This same employee has the authority to make changes in the accounting records.
- There is no evidence of independent review of the supporting documentation and approval of the bank reconciliations.

Additionally, the bank reconciliation for the General Bank Account did not reconcile to the District's general ledger at June 30, 2017 in the amount of \$606.30.

**Estimate of Needs:**

The District's Estimate of Needs had an unidentified variance of \$1,410.61 between the District's financial statement information and the Estimate of Needs collections.

**Monthly Statement of Activity:**

- The part-time employee prepared the Monthly Profit and Loss Statement that is provided to the Director.
- The Director prepared the Monthly Statement of Activity using the Monthly Profit and Loss Statement.
- The District Board reviewed and approved the Monthly Statement of Activity.
- The Profit and Loss Statement for the fiscal year did not agree to the year-to-date total on the Statement of Activity.
- The Director stated changes made to the Monthly Profit and Loss Statement were not forwarded to the Director, resulting in the changes not being reflected on the Statement of Activity Report that the Board reviewed and approved in the Board meeting.

**Cause of Condition:** Policies and procedures have not been designed and implemented to sufficiently segregate the reconciliation process including bank statements, monthly statement of activity, and the Estimate of Needs. Additionally, variances in the documentation of reconciliation were not reviewed nor corrected.

**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:** OSAI recommends management and 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 is able to perform all accounting functions. In the event that 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 management review and approve accounting functions.

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**Management Response:**

**Chairman of the Board:** Management will implement procedures that ensures changes made in the Profit and Loss Summary are relayed monthly to the Director to ensure the verification of the two reports. Although the Board reviews bank reconciliations and the Estimate of Needs, the Board will document the approval of those documents in the Board minutes.

**Criteria:** Accountability and stewardship are overall goals of management in the accounting of funds. Internal controls over safeguarding of assets constitute a process, affected by an entity's governing body, management, and other personnel, designed to provide reasonable assurance regarding prevention or timely detection of unauthorized transactions and safeguarding assets from misappropriation.

**Finding 2017-8 – Inadequate Internal Controls and Noncompliance Over Investments**

**Condition:** Based upon inquiry of the District Director and staff, observation of the investment process, and confirmation of investments, the following internal control weaknesses were noted:

The District Board has not established a formal investment policy that addresses liquidity, diversification, safety of principal, yield, maturity and quality and capability of investment management.

- The District's monthly investment statements reflected, three original investments of \$600,000.00 were reported at an amount less than the original investments at the following dates;

February 28, 2017 to March 31, 2017	\$599,626.45
March 31, 2017 to April 28, 2017	\$599,962.50

- At June 30, 2017, our review of the District's statements reflected two of the original investments totaling \$400,000.00 had a value of \$397,538.00 as confirmed by the investment institution.

**Cause of Condition:** Policies and procedures have not been designed and implemented to ensure the District is in compliance with state statutes regarding a written investment policy, including investing in authorized investments and acquiring adequate pledged securities to protect the loss of District funds.

**Effect of Condition:** These conditions resulted in noncompliance with state statute and inadequate internal controls over the District's investment of funds.

**Recommendation:** OSAI recommends the District implement a system of internal controls to provide reasonable assurance the District complies with state statutes regarding the investment of District funds and adhering to a formal investment policy as provided in Title 62 O.S. § 348.1(A).

**Management Response:**

**Chairman of the Board:** The Johnston County EMS Board had met with the representative from institution. The Board was originally advised by said representative that the investments met all the

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requirements for the State. After becoming aware of this finding, the Board met with another representative and changes were made to the investments policy to ensure that they met with State approval.

**Criteria:** Accountability and stewardship are overall goals of management and the Board in the accounting of funds. Internal controls should be designed to ensure the District is in compliance with applicable state statutes.

Title 62 O.S. § 348.1 A. states, “Except as otherwise provided for by law, a county treasurer, when authorized by the board of county commissioners by a written investment policy, ordinance or resolution or the treasurer of any city or town, when authorized by the appropriate governing body by a written investment policy, ordinance or resolution, shall invest monies in the custody of the treasurer in:

1. Direct obligations of the United States Government, its agencies or instrumentalities to the payment of which the full faith and credit of the Government of the United States is pledged, or obligations to the payment of which the full faith and credit of this state is pledged;
2. Collateralized or insured certificates of deposits of savings and loan associations, banks, savings banks and credit unions located in this state, when the certificates of deposit are secured by acceptable collateral as provided by law, or fully insured certificates of deposit at banks, savings banks, savings and loan associations and credit unions located out of state;
3. Savings accounts or savings certificates of savings and loan associations, banks, and credit unions, to the extent that the accounts or certificates are fully insured by the Federal Deposit Insurance Corporation;
4. Investments as authorized by Section 348.3 of this title which are fully collateralized in investments specified in paragraphs 1 through 3 of this section, and where the collateral has been deposited with a trustee or custodian bank in an irrevocable trust or escrow account established for such purposes; or
5. County, municipal or school district direct debt obligation for which an ad valorem tax may be levied or bond and revenue anticipation notes, money judgments against such county, municipality or school district ordered by a court of record or bonds or bond and revenue anticipation notes issued by a public trust for which such county, municipality or school district is a beneficiary thereof. All collateral pledged to secure public funds shall be valued at no more than market value. The income received from that investment may be placed in the general fund of the governmental subdivision to be used for general governmental operations, the sinking fund, the building fund, or the fund from which the investment was made

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**Finding 2017-9 – Inadequate Internal Controls and Noncompliance Over Bid Opening Agenda and Related Documentation**

**Condition:** Based on inquiry, observation, and review of the District bid process including Board Minutes and Agendas, and related documentation, the following exceptions were noted:

- The District’s Board Meeting Agenda for the opening and awarding of Bids for the Ambulance Remount and purchase of Chest Compression Devices on August 30, 2016 was not located.
- Bid envelopes were not retained by the District to document the date the bids were received by the District.
- A noncollision affidavit was not obtained by the District for the bid of the chest compression devices.

**Cause of Condition:** Policies and procedures have not been fully designed and implemented to ensure all agendas are maintained and documented by the District and supporting documentation of the bid envelopes and noncollusion affidavits are retained.

**Effect of Condition:** These conditions resulted in noncompliance with the Open Meetings Act and state statute.

**Recommendation:** OSAI recommends the District implement policies and procedures designed to retain and maintain complete records of all agendas for Board Meeting Minutes and supporting documentation of the bid process in accordance with 25 O.S. § 303 regarding the Open Meetings Act and 19 O.S. § 1723.

**Management Response:**

**Chairman of the Board:** All of the paperwork necessary as listed was not present. Management will work to assure that all paperwork necessary for bids is retained as per policy.

**Criteria:** Accountability and stewardship are overall goals of the Board and management in the accounting of funds. Internal controls should be designated to analyze and check accuracy, completeness, and authorization of the awarding of bids.

Title 25 O.S. § 303 states, “All meetings of public bodies, as defined hereinafter, shall be held at specified times and places which are convenient to the public and shall be open to the public, except as hereinafter specifically provided. All meetings of such public bodies, except for executive sessions of the State Banking Board and Oklahoma Savings and Loan Board, shall be preceded by advance public notice specifying the time and place of each such meeting to be convened as well as the subject matter or matters to be considered at such meeting, as hereinafter provided.”

Further, Title 19 O.S. § 1723, provides guidance regarding documentation of opening bids and obtaining affidavits of noncollusion.



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Title 19 O.S. § 1723 states, “Purchases by any board of trustees of any emergency medical service district shall be made in accordance with the bidding requirements as provided in Sections 1501 and 1505 of this title.”



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