



# LATIMER COUNTY EMERGENCY MEDICAL SERVICE TRUST

## Statutory Report

For the fiscal year ended June 30, 2020

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

**LATIMER COUNTY EMERGENCY MEDICAL SERVICE TRUST AUTHORITY  
STATUTORY REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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Cindy Byrd, CPA | State Auditor & Inspector

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January 13, 2021

**TO THE BOARD OF DIRECTORS OF THE  
LATIMER COUNTY EMERGENCY MEDICAL SERVICE TRUST AUTHORITY**

Transmitted herewith is the audit report of Latimer County Emergency Medical Service Trust Authority 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



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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	\$ 384,814
Collections	
Ad Valorem Tax	183,941
Miscellaneous	7,439
Total Collections	<u>191,380</u>
Disbursements	
Personal Services	150,000
Maintenance and Operations	40,097
Total Disbursements	<u>190,097</u>
Ending Cash Balance, June 30	<u>\$ 386,097</u>

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

Latimer County Emergency Medical Service Trust Authority  
111 North Central, Suite B  
Wilburton, Oklahoma 74578

**TO THE BOARD OF DIRECTORS OF THE  
LATIMER COUNTY EMERGENCY MEDICAL SERVICE TRUST AUTHORITY**

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 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 ended June 30, 2020 and were accurately presented on the estimate of needs.

All information included in the records of the District is the representation of the Latimer Emergency Medical Service Trust Authority.

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 Latimer Emergency Medical Service Trust Authority.

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 Latimer Emergency Medical Service Trust Authority. 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 8, 2020

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**SCHEDULE OF FINDINGS AND RESPONSES**

**Finding -2020 –002 – Internal Controls and Noncompliance Over the Open Meeting Act and Board Minutes (Repeat Finding)**

**Condition:** Upon inquiry of the Latimer County Emergency Medical Service Trust Authority (the Authority) Board and review of the Board meeting minutes, the following weaknesses were noted:

- Authority Board minutes for six (6) regular meetings could not be located.

**Cause of Condition:** Policies and procedures have not been designed and implemented to ensure that all relevant discussions in the Authority meetings are properly documented and retained in the minutes in accordance with state statutes and Attorney General Opinion.

**Effect of Condition:** This condition resulted in noncompliance with state statute and Attorney General Opinion regarding the Open Meeting Act concerning the existence and retention of Board meeting minutes.

**Recommendation:** The Oklahoma State Auditor & Inspector’s Office (OSAI) recommends the Authority maintain written minutes for all Board meetings to ensure compliance with the Open Meetings Act and Attorney General Opinion.

**Management Response:**

**Board Chairman:** Due to the changes in members on our Board, some of the monthly Board minutes from FY 2020 were not located. Additionally, monthly Board meetings were not conducted due to COVID related concerns and/ or lack of a quorum of Board members. These meetings were not rescheduled or documented as “lack of quorum.”

**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 quasi-governmental entities.

The GAO Standards – Section 2 – Objective of an Entity - OV2.23 states in part:

*Compliance Objectives*

Management conducts activities in accordance with applicable laws and regulations. As part of specifying compliance objectives, the entity determines which laws and regulations apply to the entity. Management is expected to set objectives that incorporate these requirements.

Title 25 O.S. § 311(B)(1) states, “All agendas required pursuant to the provisions of this section shall identify all items of business to be transacted by a public body at a meeting including,

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but not limited to, any proposed executive session for the purpose of engaging in deliberations or rendering a final or intermediate decision in an individual proceeding prescribed by the Administrative Procedures Act.”

Title 25 O.S. § 307 states in part: “A. No public body shall hold executive sessions unless otherwise specifically provided in this section.

B. Executive sessions of public bodies will be permitted only for the purpose of:

1. Discussing the employment, hiring, appointment, promotion, demotion, disciplining or resignation of any individual salaried public officer or employee;”

1997 OK AG 61 states “A public body may not keep confidential the purpose of an executive session authorized pursuant to the Open Meeting Act at 25 O.S. Supp.1997, § 307(B)(1) in which it discusses the employment, hiring, appointment, promotion, demotion, disciplining or resignation of an individual salaried public employee.”



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