

STATUTORY REPORT

LEFLORE COUNTY EMERGENCY MEDICAL SERVICE DISTRICT

For the fiscal year ended June 30, 2016



*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

**LeFLORE COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
STATUTORY REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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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

January 3, 2018

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

Transmitted herewith is the audit report of LeFlore County Emergency Medical Service District for the fiscal year ended June 30, 2016.

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". The signature is written in a cursive style with a long, sweeping tail on the letter "s".

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

**LeFLORE COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
STATUTORY REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Presentation of Collections, Disbursements, and Cash Balances of District Funds for FY 2016

	FY2016
*Beginning Cash Balance, July 1, as restated	\$ 1,254,346
Collections	
Ad Valorem Tax	676,257
Charges for Services	2,679,300
Interest	2,789
Subscriptions	4,235
Miscellaneous	71,534
Total Collections	3,434,115
Disbursements	
Personal Services	1,815,735
Travel	13,445
Maintenance and Operations	925,591
Capital Outlay	259,866
Insurance	382,122
Legal	1,650
Audit Expense	7,326
Total Disbursements	3,405,735
Plus: Warrants Outstanding	51,637
Transfer In From Preceding Year	69,062
Ending Cash Balance, June 30	\$ 1,403,425
Per Estimate of Needs	
Ending Cash Balance, June 30	\$ 1,450,755
Per District Financial Statement	
*Variance	\$ (47,330)

* See Finding 2016-8 for explanation of beginning cash balance and variance underfunded for the ending fund balance.

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



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LeFlore County Emergency Medical Service District
P.O. Box 1025
Poteau, Oklahoma 74953

TO THE BOARD OF DIRECTORS OF THE LEFLORE 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 2016 were accurately presented on the estimate of needs.

All information included in the records of the District is the representation of the LeFlore 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 LeFlore 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 LeFlore 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 fluid and cursive, with a long horizontal stroke at the end.

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

September 28, 2017

**LeFLORE COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
STATUTORY REPORT
FOR THR FISCAL YEAR ENDED JUNE 30, 2016**

SCHEDULE OF FINDINGS AND RESPONSES

Finding 2016-1 – Inadequate Internal Controls Over the Collection Process (Repeat Finding)

Condition: While gaining an understanding of the receipting, depositing, and reconciling functions of the LeFlore County Emergency Medical Service District (the District), it was noted that the following duties are not properly segregated:

- One employee processes mail-in payments, issues all receipts, and takes the deposit to the bank.
- Bank reconciliation for the general operating account lack evidence to document they are reviewed and approved by someone other than the preparer.
- Bank reconciliations for the tax account are not performed.

Cause of Condition: Policies and procedures have not been designed and implemented to sufficiently segregate the collection process. Additionally, policies and procedures have not been designed and implemented to ensure all bank accounts are reconciled and approved by someone other than the preparer.

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 & 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 management review and approve accounting functions.

Additionally, OSAI recommends the District ensure bank reconciliations are being performed and reviewed by someone other than the preparer.

Management Response:

Chairman of the Board: These duties have been properly segregated and communicated to key employees.

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. To help ensure a

**LeFLORE COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
STATUTORY REPORT
FOR THR FISCAL YEAR ENDED JUNE 30, 2016**

proper accounting of funds, the duties of receiving, receipting, recording, depositing cash and checks, and reconciliations should be segregated.

Finding 2016-2 – Inadequate Internal Controls and Noncompliance Over the Disbursement Process (Repeat Finding)

Condition: While gaining an understanding of the disbursement process of the District, we noted that the accounting clerk performs the following duties:

- Prepares purchase orders,
- Reviews packing list against invoice,
- Prepares checks,
- Signs checks,
- Disburses checks,
- Maintains financial registers,
- Performs monthly bank reconciliations,
- Maintains blank checks in an unlocked file cabinet located in the District office.

One (1) of the forty (40) disbursements tested does not appear to be for the appropriate/legal use of the District:

Purchase Order	Check Number	Payee	Amount	Date Paid	Resolution
829	1674	Sallie-Mae Dept. of Edu Loan Service	\$5,000	2/23/16	2/16/16

- The Board approved a \$5,000 payment of student loan debt incurred prior to the Director’s employment.
 - The District and the Director did not enter an agreement to specify the terms of making this payment.
 - The Director left employment with the District one year after this payment was made.
 - This disbursement did not have supporting documentation attached to the claim.
 - Supporting documentation of the student loan payment was not presented to the Board at the time of approval to make the payment.
 - This disbursement did not have evidence of a receiving report and the invoice was not signed and verified for accuracy.
 - The payment was made directly to Sallie-Mae Department of Education Loan Service on behalf of the Director. This payment was not reported to the Internal Revenue Service as compensation for the Director and payroll taxes were not paid for this compensation.

Cause of Condition: Policies and procedures have not been designed and implemented to sufficiently segregate the disbursement process and safeguard the assets of the District. Additionally, policies and procedures have not been designed and implemented to ensure disbursements are filed with sufficient

**LeFLORE COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
STATUTORY REPORT
FOR THR FISCAL YEAR ENDED JUNE 30, 2016**

supporting documentation, payroll taxes are paid on compensation, and incurred only for the lawful operation of the District.

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. Additionally, the payment of student loan debt of the Director resulted in noncompliance with state statute and noncompliance with Internal Service Revenue regulations regarding compensation.

Recommendation: OSAI recommends 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 the Board provide segregation of duties so that no one employee can 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. Additionally, OSAI recommends the District ensure that all disbursements have proper supporting documentation, including payment of payroll taxes due the Internal Revenue Service, and are for the lawful operation of the District in accordance with Title 19 O.S. § 1710.1(A).

Management Response:

Chairman of the Board: These duties have been properly segregated between key employees. The former Director left employment with the District and the Board has been made aware of the necessity to expend funds only for appropriate/legal disbursements.

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/or misappropriation of funds. Effective internal controls include key functions within a process be adequately segregated to allow prevention and detection of errors and abuse. Key factors in this system are having proper approval of all purchases and ensuring disbursements are only incurred in accordance with state statute, payroll taxes due the Internal Revenue Service are paid, and are not a violation of the District’s policy.

Title 19 O.S. § 1710.1(A) states, “A. Any proceeds collected pursuant to the provisions of Section 9C of Article X of the Oklahoma Constitution shall only be expended for the purpose of providing funds for the support, organization, operation and maintenance of district ambulance services, known as emergency medical service districts.”

**LeFLORE COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
STATUTORY REPORT
FOR THR FISCAL YEAR ENDED JUNE 30, 2016**

Finding 2016-3 – Inadequate Internal Controls Over the Payroll Process (Including Timesheets and Leave Reports) (Repeat Finding)

Condition: Based upon inquiry, observation, review of District payroll documents, and test of forty (40) employees' payroll records and leave documentation, the following weaknesses were noted in the payroll process:

- Leave requests for the Payroll Clerk, Operations Manager, and Director were not approved by someone other than the preparer of the leave request.
- The Director did not submit timesheets for payroll documenting daily hours worked, nor was leave balances maintained with beginning, accrued, used, and ending balances for the Director.
- The District's vacation accrual records for two (2) of the forty (40) employees tested had a variance as follows:
 - One (1) employee's vacation leave accrual was overstated by two (2) hours.
 - One (1) employee's vacation leave accrual was overstated by nineteen (19) hours.

Cause of Condition: Policies and procedures have not been designed and implemented to ensure the leave ledger depicts the beginning balance, ending balance, and any accrued or used amounts for all employees. Additionally, policies and procedures have not been designed and implemented to ensure timesheets are submitted, accurate, and independently verified. Policies and procedures have not been designed and implemented to verify that leave is accrued according to District policy.

Effect of Condition: These conditions could result in inaccurate recordkeeping and incorrect accrual of wage and leave benefits.

Recommendation: OSAI recommends the District ensure the leave ledger depicts the beginning balance, ending balance, and any accrued or used amounts for all employees. We also recommend that the leave ledger be agreed to timesheets and reviewed for accuracy. OSAI recommends the District adhere to the policies and procedures implemented by the District for payroll and leave balances.

Management Response:

Chairman of the Board: These duties have been properly segregated between key employees. Policies and procedure are now being followed and the new Director has submitted timesheets since his first day of work.

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 with regard to the reliability of financial reporting. 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.

**LeFLORE COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
STATUTORY REPORT
FOR THR FISCAL YEAR ENDED JUNE 30, 2016**

Finding 2016-4 – Inadequate Internal Controls and Noncompliance with the Competitive Bid Process (Repeat Finding)

Condition: Based on inquiry of District staff and observation of the competitive bidding process for the District, the following noncompliance was noted:

Purchase Order	Check Number	Payee	Amount	Date Paid
88	192	I.E.C.E.S.C.	\$38,650	8/12/15

- In July 2015, the District purchased radios as an upgrade for dispatching emergency calls.
- Evidence of the District soliciting bids prior to purchasing these radios was not present.

Cause of Condition: Policies and procedures have not been designed and implemented to ensure that equipment purchases which exceed \$15,000 be competitively bid in compliance with the state statute.

Effect of Condition: This condition resulted in noncompliance with the state statutes and could result in inaccurate records, incomplete information, or misappropriation of assets.

Recommendation: OSAI recommends the Board follow the state statute requiring equipment purchases in excess of \$15,000 be competitively bid in accordance with Title 19 O.S. § 1723.

Additionally, the following internal control procedures should be documented when soliciting, selecting, and approving bids for equipment of \$15,000 or more.

- Evidence of proof of publication of the bid specifications in the newspaper.
- Evidence of the Board approval of awarding the bid documented in the Board minutes.
- Evidence of sealed bids presented to the Board for consideration.
- Evidence of the bids should be time and date stamped when received.

Management Response:

Chairman of the Board: No purchases, exceeding \$15,000 shall be completed without being properly bid.

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 with regard to reliability of financial reporting and compliance with applicable laws and regulations.

Title 19 O.S. § 1723 requires Districts to make purchases in accordance with the county purchase procedures as outlined in 19 O.S. § 1505, which requires all purchases in excess of \$15,000 be competitively bid.

**LeFLORE COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
STATUTORY REPORT
FOR THR FISCAL YEAR ENDED JUNE 30, 2016**

Finding 2016-5 – Inadequate Internal Controls Over Fixed Assets Inventory (Repeat Finding)

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

- An annual physical verification of inventory was not adequately performed and documented.

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

Effect of Condition: This condition could result in errors and improprieties, unrecorded transactions, misappropriation of assets, or loss of District’s fixed assets.

Recommendation: OSAI recommends that policies and procedures be designed and implemented to ensure fixed assets inventory is updated on an ongoing basis. Furthermore, OSAI recommends an annual physical inventory verification be performed by someone other than the individual maintaining inventory.

Management Response:

Chairman of the Board: This has been corrected with a current and comprehensive fixed assets inventory listing.

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 2016-6 – Inadequate Internal Controls Over the District’s Policies and Procedures Concerning Transparency Regarding Conflicts of Interest

Condition: As part of our procedures to determine effective internal controls over the operations of the District, we identified an area of concern.

- The Chairman of the Board during the audit period was a sales representative for a vendor that submitted a bid to the Board, as follows:
 - On June 24, 2015, the District solicited bids to purchase new personal protective equipment.
 - The Board set a meeting date to open, discuss and approve the sealed bids received for this equipment on July 21, 2015.
 - The Board received three bids for the personal protective equipment.
 - The Chairman excused himself from the meeting due to an emergency at the hospital when the Board was scheduled to open the bids. The Board minutes state the Chairman “left the meeting at 17:20.”

**LeFLORE COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
STATUTORY REPORT
FOR THR FISCAL YEAR ENDED JUNE 30, 2016**

- o The Board selected the low bid, of which the Chairman is a sales representative, as follows:

Purchase Order	Check Number	Payee	Equipment	Amount	Date Paid
89	549	Chief Fire and Safety	Personal protective gear	\$34,200	9/21/15

- o The words “consent agenda” were written on the purchase order blank where the Chairman signs.
- o According to the District’s policy and procedures, the Chairman did not properly state the purpose for leaving the meeting due to the conflict of interest with a vendor.

Cause of Condition: Policies and procedures have been designed however, not adequately implemented to ensure the District’s operations comply with District guidelines.

Effect of Condition: This condition resulted in violation of the District’s policies and procedures set forth by the District Board and possible violation of the state law.

Recommendation: OSAI recommends the District adhere to the policies and procedures set forth by the Board of Directors Policy for transparency of any conflict of interest that may occur and adhere to Oklahoma State Constitution, Art. 10 § 11.

Management Response:

Chairman of the Board: The Board member involved has since resigned. All present shall announce their potential conflict of interest, and then exit the Board room for the item in question. The person will then announce their entrance and they shall refrain voting on any matters concerning the potential conflict including the consent agenda.

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.

Additionally, the Board of Directors Policy manual section 9.4 under Conflict of Interest, it states:

“All Board members are subject to all provisions of Oklahoma Law relative to conflicts of interest and to conflict of interest codes adopted by the Board. Any Board member prevented from voting because of a conflict of interest shall state the basis for the conflict, recuse him/herself and leave the room for the duration of the debate and vote on the item.”

Okla. Const. Art. 10 § 11 states, “The receiving, directly or indirectly, by any officer of the State, or of any county, city, or town, or member or officer of the Legislature, of any interest, profit, or perquisites, arising from the use or loan of public funds in his hands, or moneys to be raised through his agency for State, city, town, district, or county purposes shall be deemed a felony. Said offense shall be punished as may be prescribed by law, a part of which punishment shall be disqualification to hold office”

**LeFLORE COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
STATUTORY REPORT
FOR THR FISCAL YEAR ENDED JUNE 30, 2016**

Finding 2016-7 – Inadequate Internal Controls and Noncompliance Over Board Meeting and Minutes

Condition: Upon review of the District’s Board meeting agendas and minutes, the following weaknesses were noted:

- Five (5) instances were noted in which the Board entered executive session to discuss matters concerning personnel issues within the District; including the following dates, July 20, 2015, December 21, 2015, January 19, 2016, February 16, 2016 and March 28, 2016. In each instance, the name of the employee or position was mentioned in the agenda and minutes of the Regular Board meeting.
- While minutes of executive session are not public, the Board is required to record the proceedings of these executive sessions and to keep them sealed and secure; however, upon discussion with the District staff, documentation of these minutes could not be located.

Cause of Condition: Policies and procedures have been designed and adequately implemented to ensure that all relevant discussions in the District Board minutes are properly documented in accordance with state statutes pertaining to the Open Meeting Act and Open Records Act.

Effect of Condition: These conditions resulted in noncompliance with state statutes related to the Open Meeting Act and Open Records Act and could result in inadequate documentation of the Board’s decisions.

Recommendation: OSAI recommends the District maintain minutes for all Board meetings to ensure compliance with the Open Meetings Act as it applies to executive sessions and Open Records Act.

Management Response:

Chairman of the Board: As of June 2017, all executive session minutes have been kept, and sealed.

Criteria: Accountability and stewardship are overall goals of management in the accounting of funds. A component objective of an effective internal control system is to provide accurate and reliable information through proper documentation of the Board meetings.

Title 25 O.S. § 307 states in part:

E. No public body may go into an executive session unless the following procedures are strictly complied with:

1. The proposed executive session is noted on the agenda as provided in Section 311 of this title;
2. The executive session is authorized by a majority vote of a quorum of the members present and the vote is a recorded vote;

F. A willful violation of the provisions of this section shall:

1. Subject each member of the public body to criminal sanctions as provided in Section 314 of this title; and
2. *Cause the minutes and all other records of the executive session, including tape recordings, to be immediately made public.*

**LeFLORE COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
STATUTORY REPORT
FOR THR FISCAL YEAR ENDED JUNE 30, 2016**

Further, Title 25 O.S. § 312.A states:

“The proceedings of a public body shall be kept by a person so designated by such public body *in the form of written minutes which shall be an official summary of the proceedings showing clearly those members present and* absent, all matters considered by the public body, and all actions taken by such public body. The minutes of each meeting shall be open to public inspection and shall reflect the manner and time of notice required by this act.”

Title 51 O.S. § 24A.5 states in part, “All records of public bodies and public officials shall be open to any person for inspection, copying, or mechanical reproduction during regular business hours; provided:

1. The Oklahoma Open Records Act, Sections 24A.1 through 24A.30 of this title, does not apply to records specifically required by law to be kept confidential including:
 - a. records protected by a state evidentiary privilege such as the attorney-client privilege, the work product immunity from discovery and the identity of informer privileges,
 - b. *records of what transpired during meetings of a public body lawfully closed to the public such as executive sessions authorized under the Oklahoma Open Meeting Act.*”

Finding 2016-8 – Inadequate Internal Controls and Noncompliance Over Estimate of Needs and Financial Statements

Condition: While comparing the District’s collections, disbursements, and cash balances to the amounts presented on the Estimate of Needs/Financial Statement (EON) for the fiscal year ended June 30, 2016, the following was noted:

- The beginning cash balance reported on the EON was \$1,254,346.33, did not agree to the ending cash balance on the previous year’s EON on \$1,660,286.32; resulting in a variance of \$405,939.99.
- The cash balance reported at June 30, 2016 on the District financial ledgers compared to the EON reflected a variance of \$47,330.35.

Cause of Condition: Policies and procedures have not been designed and implemented to ensure the Estimate of Needs is accurately completed, reconciles to the District’s financial records and is prepared in accordance with 19 O.S. § 1702.

Effect of Condition: The District’s Estimate of Needs for the period under review did not reflect the complete financial condition of the District. This condition resulted in a noncompliance with state statutes.

Recommendation: OSAI recommends the District review the Estimate of Needs prior to approval to ensure that it is prepared in such a manner that the complete financial situation of the District is presented.

Management Response:

Chairman of the Board: Since discussing this audit finding, meetings with the District’s CPA have taken place to ensure that District and CPA accounting records including cash balances are reconciled.

**LeFLORE COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
STATUTORY REPORT
FOR THR FISCAL YEAR ENDED JUNE 30, 2016**

Criteria: Accountability and stewardship are overall goals of management in the accounting of funds. A component objective of an effective internal control system is to provide accurate and reliable information through proper review and approval.

Title 19 O.S. § 1702 states “The purpose of this act is to provide a budget procedure for emergency medical service districts which shall:

1. Establish uniform and sound fiscal procedures for the preparation, adoption, execution and control of budgets;
2. Enable districts to make financial plans for both current and capital expenditures and to ensure that their directors administer their respective functions in accordance with adopted budgets;
3. Make available to the public and investors sufficient information as to the financial conditions, requirements and expectations of the district; and
4. Assist districts to improve and implement generally accepted accounting principles as applied to governmental accounting, auditing and financial reporting and standards of governmental finance management.”



OFFICE OF THE STATE AUDITOR & INSPECTOR
2300 N. LINCOLN BOULEVARD, ROOM 100
OKLAHOMA CITY, OK 73105-4896

WWW.SAI.OK.GOV