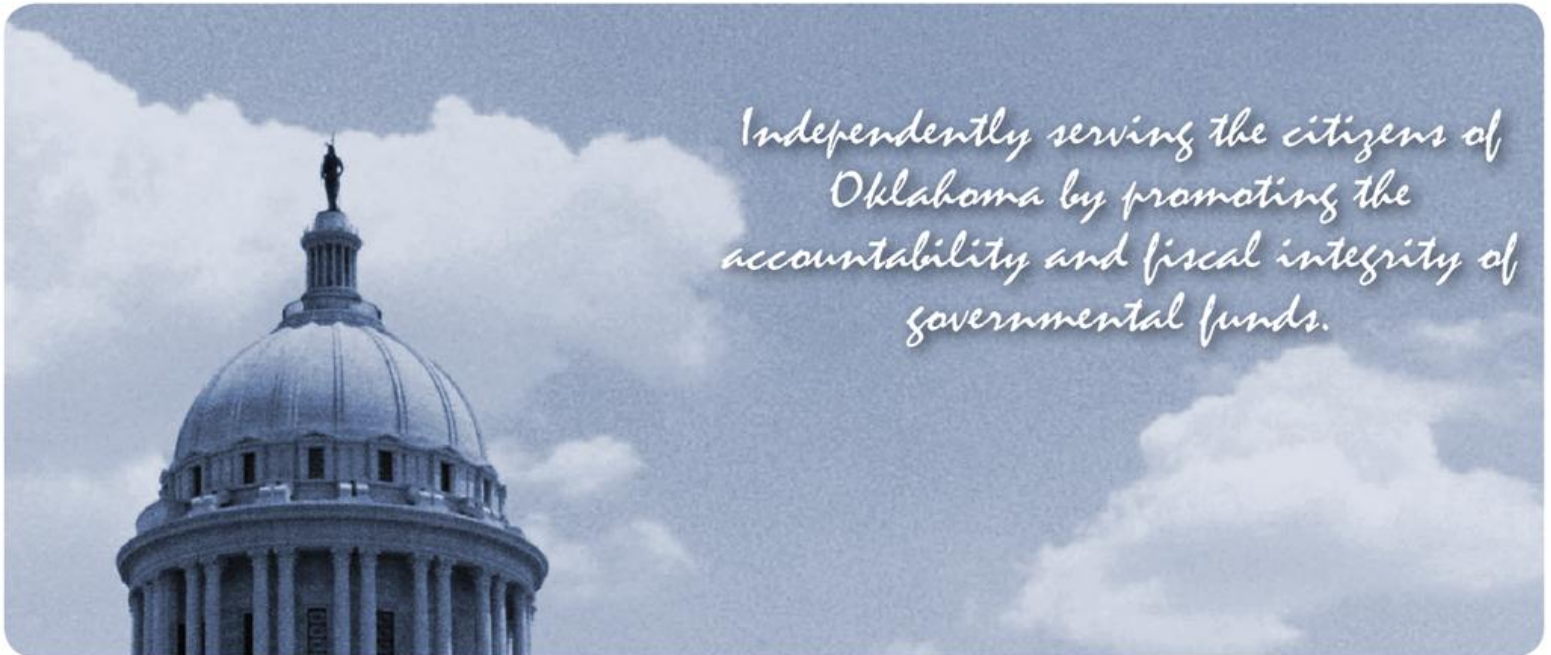


STATUTORY REPORT

LOGAN COUNTY EMERGENCY MEDICAL SERVICE DISTRICT

For the period July 1, 2013 through June 30, 2015



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

**LOGAN COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
STATUTORY REPORT
FOR THE PERIOD JULY 1, 2013 THROUGH JUNE 30, 2015**

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Oklahoma State Auditor & Inspector

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June 21, 2016

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

Transmitted herewith is the audit report of Logan County Emergency Medical Service District for the period July 1, 2013 through June 30, 2015.

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

**LOGAN COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
STATUTORY REPORT
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Presentation of Collections, Disbursements, and Cash Balances of District Funds for FY 2014 and FY 2015.

	<u>FY 2014</u>	<u>FY 2015</u>
Beginning Cash Balance, July 1	\$ 427,290	\$ 490,070
Collections		
Ad Valorem Tax	406,907	384,962
Miscellaneous	943	816
Total Collections	<u>407,850</u>	<u>385,778</u>
Disbursements		
Contract Services	337,542	384,283
Maintenance and Operations	7,528	6,143
Capital Outlay	-	33,168
Audit Expense	-	5,812
Total Disbursements	<u>345,070</u>	<u>429,406</u>
Ending Cash Balance, June 30	<u>\$ 490,070</u>	<u>\$ 446,442</u>

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



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Logan County Emergency Medical Service District
P.O. Box 146
Guthrie, Oklahoma 73044

TO THE BOARD OF DIRECTORS OF THE LOGAN 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 2014 and FY 2015 were accurately presented on the estimate of needs.

All information included in the records of the District is the representation of the Logan 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 Logan 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 Logan 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, appearing to read "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

June 16, 2016

**LOGAN COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
STATUTORY REPORT
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SCHEDULE OF FINDINGS AND RESPONSES

Finding 2014-01 – Inadequate Internal Controls and Noncompliance Over Audit Expense Budget Account (Repeat Finding)

Condition: The District did appropriate the mandatory one-tenth mill to the audit expense budget account. However, balances from previous years were not properly carried forward.

Cause of Condition: Policies and procedures have not been designed and implemented to ensure compliance with 19 O. S. § 1706.1.

Effect of Condition: This condition resulted in noncompliance with the statute and under-funding of the audit expense budget account.

Recommendation: The Oklahoma State Auditor & Inspector recommends the District implement policies and procedures designed to ensure that any unused portion of the one-tenth mill be carried forward into the next year's audit account in accordance with 19 O.S. § 1706.1.

Management Response:

EMS Chairman: The funds for the mandatory one-tenth mill specifically designated for the audit expense budget account allocated, budgeted and available. However, the EMS Trust failed to properly carry forward the unused portion of the audit expense into the next budget year. This misunderstanding will be corrected in the upcoming budget, and annually thereafter.

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. § 1706.1 states, "The net proceeds of the one-tenth mill annual ad valorem levy upon the net total assessed valuation in any emergency medical service district for any year which shall be authorized and mandatorily required to be appropriated and dedicated to emergency medical service district audit shall henceforth be restricted to and used only for audit survey and reporting receipt, disbursement and management of emergency medical service district affairs financed by ad valorem levy and miscellaneous revenues other than ad valorem taxation accruing to the general fund of the emergency medical service district, whether such audit be in the performance of duties charged to the State Auditor and Inspector and instigated at the State Auditor and Inspector's own initiative and directive, on request of the board of trustees of the emergency medical service district, on request of the board of county commissioners of such county or on order of the Governor as provided by Section 212 of Title 74 of the Oklahoma Statutes. If, after completion of audit of all emergency medical service district accounts so financed, and report thereof, including report of audit of cash funds where possible, as provided by this section, unless there be directive from the Governor for other and/or further inquiry, the

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board of trustees of the emergency medical service district may, upon certificate of completion by the State Auditor and Inspector, request that any unexpended and unencumbered balance of appropriation therein be, by the board of trustees of the emergency medical service district, lapsed and canceled and the revenues restricted thereby revert to surplus, available for appropriation to any lawful emergency medical service district purpose.”



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