



MARSHALL COUNTY EMERGENCY MEDICAL SERVICE DISTRICT

Statutory Report

For the fiscal year ended June 30, 2021

Cindy Byrd, CPA
State Auditor & Inspector

**MARSHALL COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
STATUTORY REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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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

January 28, 2022

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

Transmitted herewith is the audit report of Marshall County Emergency Medical Service District for the fiscal year ended June 30, 2021.

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



**MARSHALL COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
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FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Presentation of Collections, Disbursements, and Cash Balances of District Funds for FY 2021

	General Fund
Beginning Cash Balance, July 1	\$ 453,434
Collections	
Ad Valorem Tax	463,100
Charges for Services	807,281
Coronavirus Relief Fund (CRF) – CARES Act	25,901
Paycheck Protection Program (PPP Loan) – CARES Act	205,991
Chickasaw Nation Grant	278,528
Miscellaneous Income	27,292
Total Collections	1,808,093
Disbursements	
Personal Services	892,969
Maintenance and Operations	322,835
Capital Outlay	363,318
Audit Expense	18,970
Total Disbursements	1,598,092
Ending Cash Balance, June 30	\$ 663,435

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

**MARSHALL COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
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Presentation of Collections, Disbursements, and Cash Balances of District Funds for FY 2021

The Estimate of Needs for the fiscal year 2021-2022 and the Financial Statement for fiscal year 2020-2021 for the Marshall County Emergency Medical Service District does not present the District Financial Statement accurately nor in the prescribed format; however, the Financial Statement prepared by the District and reconciled to the bank balances are presented accurately and are reported in the Presentation of Collections, Disbursements, and Cash Balances of District Funds for fiscal year 2021.

Coronavirus Aid, Relief, and Economic Security (CARES) Act

Coronavirus Relief Fund (CRF) – CARES Act -Money distributed to the State of Oklahoma to provide direct federal assistance to state governments, with consideration for local governments. The State of Oklahoma allocated \$5 million of CRF to the Oklahoma Ambulance Association (OKAMA) to distribute to licensed ambulance services across the state. The funds were to be used to reimburse ambulance services for unanticipated expenses in staffing, Personal Protective Equipment (PPE), medical supplies, and lost insurance coverage due to COVID-19. The District received \$25,901 for the fiscal year.

Paycheck Protection Program (PPP Loan) – CARES Act money to provide up to 8 weeks of payroll costs including benefits. Funds can also be used to pay interest on mortgages, rent, and utilities. The loan will be fully forgiven if at least 60% of the funds are used for payroll costs and the remaining funds, up to 40%, are used for interest on mortgages, rent, and utilities incurred during the 24-week period after receiving the PPP Loan. Funds were distributed by the Small Business Administration through any federally insured depository institution. The District received \$205,991 for the fiscal year.

Marshall County Emergency Medical Service District
4 Hospital Drive
Madill, Oklahoma 73446

**TO THE BOARD OF DIRECTORS OF THE
MARSHALL 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 whether deposits and invested funds for the fiscal year ended June 30, 2021 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 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 whether the District's collections, disbursements, and cash balances for the fiscal year ended June 30, 2021 were accurately presented on the estimate of needs.

All information included in the records of the District is the representation of the Marshall 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 Marshall 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 Marshall 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 "Cindy Byrd". The signature is written in a cursive, flowing style.

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR

November 12, 2021

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

Finding 2021-002 – Lack of Internal Controls Over the Bank Statement Reconciliation Process (Repeat Finding)

Condition: Based on inquiry of the Marshall County Emergency Medical Service District (the District), the following weaknesses were noted:

The District did not have an adequate segregation of duties to ensure that duties assigned to individuals are performed in a manner that would not allow one individual to control both the recording function and the procedures relative to processing a transaction.

The Office Manager performed the following duties of the bank statement reconciliation process:

- Posted the issued checks to the disbursement ledger, and
- Prepared the monthly bank statement reconciliations.

Additionally, there was no evidence of someone other than the preparer reviewing the disbursement ledger for uncorrected errors or the deposit ledger which resulted in uncorrected errors in the accounting software documentation used to reconcile bank statements to financial information.

Further, there was no evidence that the bank statement reconciliations were reviewed and approved by the Board in an open meeting.

Cause of Condition: Policies and procedures have not been designed and implemented to sufficiently segregate the duties of the bank statement reconciliation process, including verification of software documentation, and documented evidence of review by someone other than the preparer. Further policies and procedures have not been designed and implemented to provide evidence of the Board’s review and approval of bank statement reconciliations in an open meeting.

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, not verifying the reconciliation of deposits and disbursements to the accounting ledgers or having someone other than the preparer reviewing the bank statement reconciliations could also result in unrecorded transactions, misstated financial reports, undetected errors, and misappropriation of funds.

Recommendation: The Oklahoma State Auditor and Inspector’s office (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 the Board’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. If segregation of duties

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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 including reconciliations of deposits and disbursements to accounting ledgers and reviewing bank statement reconciliations.

In addition, OSAI recommends management verify the accounting software documentation to provide complete and accurate information for the reconciliation of bank statements.

Management Response:

Chairman of the Board: The Board will sign and approve an acknowledgement document upon review and approval of monthly bank statements and the purchase order list. The Director will review the reconciliation of bank accounts as prepared by office staff. The office staff consists of two employees, with one employee preparing the bank statement reconciliations and the other employee reviewing the documentation. The Chairperson will appoint a member of the Board to perform a periodic review of office duties and reconciliation processes and report to the Board each quarter. Accounting functions have been separated amongst the office staff and the District accountant.

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 – Principle 10 – Design Control Activities – 10.03 states in part:

Segregation of duties

Management divides or segregates key duties and responsibilities among different people to reduce the risk of error, misuse, or fraud. This includes separating the responsibilities for authorizing transactions, processing and recording them, reviewing the transactions, and handling any related assets so that no one individual controls all key aspects of a transaction or event.

Accurate and timely recording of transactions

Transactions are promptly recorded to maintain their relevance and value to management in controlling operations and making decisions. This applies to the entire process or life cycle of a transaction or event from its initiation and authorization through its final classification in summary records. In addition, management designs control activities so that all transactions are completely and accurately recorded.

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Finding 2021-003 – Lack of Internal Controls and Lack of Management Oversight Over Delinquent Patient Accounts and the Billing Process (Repeat Finding)

Condition: Based on inquiry of the District office staff, reviewing documentation from the third-party billing company, and performing a test of forty-five (45) patient accounts, the following exceptions were noted:

- One (1) patient account was not timely billed for Medicare reimbursement with no evidence that the patient account was reviewed for resubmission for reimbursement; therefore, the District was unable to collect payment.
- One (1) patient account reflected a reduction of the balance due to an insurance adjustment, however, no evidence of payment received from the insurance company was documented.
- Documentation of the total patient account collections and accounts receivable was not provided by the third-party billing company; therefore, OSAI was unable to provide an analysis of total patient account collections and accounts receivable for the fiscal year.

Cause of Condition: Policies and procedures have not been designed and implemented by the Board to sufficiently monitor the billing process to ensure outstanding patient accounts are reviewed and approved to be written-off as uncollectable, sent to the collection agency for payment, sent to the patient or private insurance company for payment, and/or filed within the time guidelines to be paid by Medicare. Further, policies and procedures have not been designed and implemented to provide evidence of the Board's review of the patient account collections and accounts receivables for the fiscal year.

Effect of Condition: These conditions resulted in loss of revenue and could result in unrecorded transactions, misstated financial reports, undetected errors, and misappropriation of funds.

Recommendation: OSAI recommends the Board address these conditions with the District office staff to design and implement a system of internal controls as follows:

- File claims timely and appropriately with Medicare, Medicaid, and private insurance providers.
- Obtain reports and monitor the claims filed with the third-party billing company.
- Review delinquent accounts for subsequent billing.
- Document action by the Board for approval of delinquent accounts to be written-off as uncollectable.
- Review and approve monthly patient account collections and accounts receivable summaries to determine the status of patient account collections.

Management Response:

Chairman of the Board: When the District is notified by the patient of inability to pay the amount of their bill, the Board now requests a statement by the patient or related party. The Board convenes in executive session and votes in open meeting to write-off uncollectable accounts. The District has changed third-party billing companies. This change in third-party billing companies resulted in incompatible coding for the database systems.

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Auditor Response: While the Board did address aspects of the internal control weaknesses in the billing process, the Board did not address all aspects of this finding. The Board did not address documenting and reviewing the third-party billing account activity such as the patient account collections, the balance on patient accounts and Board approval of the amount written-off or sent to the collection agency. OSAI continues to recommend the Board provide evidence of review and approval of the patient account billing and collection activities.

Criteria: The GAO Standards – Principle 10 – Design Control Activities – 10.03 states in part:

Segregation of duties

Management divides or segregates key duties and responsibilities among different people to reduce the risk of error, misuse, or fraud. This includes separating the responsibilities for authorizing transactions, processing and recording them, reviewing the transactions, and handling any related assets so that no one individual controls all key aspects of a transaction or event.

Accurate and timely recording of transactions

Transactions are promptly recorded to maintain their relevance and value to management in controlling operations and making decisions. This applies to the entire process or life cycle of a transaction or event from its initiation and authorization through its final classification in summary records. In addition, management designs control activities so that all transactions are completely and accurately recorded.

Finding 2021-004 –Lack of Internal Controls Over the Disbursement Process (Repeat Finding)

Condition: Based on inquiry of District office staff and observation of the disbursement process of the District, we noted the Office Manager performed the following duties:

The District did not have an adequate segregation of duties to ensure that duties assigned to individuals are performed in a manner that would not allow one individual to control both the recording function and the procedures relative to processing a transaction.

- Ordered office supplies,
- Received invoices,
- Prepared purchase orders and printed checks,
- Posted checks to the disbursement ledger, and
- Distributed checks to vendors.

In addition, the test of forty (40) disbursements reflected the following exceptions:

- Two (2) disbursements did not have original receipts attached.
- Two (2) invoices were not signed by the employee receiving the goods and services.
- One (1) reimbursement to a Board member was not signed by the Board member.

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Further, a test of fifteen (15) credit card purchases reflected the following exceptions:

- One (1) fuel credit card statement could not be located.
- Seven (7) purchases did not have receipts attached to document the expenses.
- Seven (7) purchases had no evidence of review of receipts.

Cause of Condition: Policies and procedures have not been designed and implemented to ensure the verification of receipt of goods and/or services, to document the Board approval of purchases issued for payment of disbursements, to implement approval of authorized expenses for the lawful operation of the District, and to sufficiently segregate the duties of the disbursements process.

Effect of Condition: A single person having responsibility for more than one area of recording, authorization, custody of assets, execution of transactions, and lack of proper documentation and verification of disbursements could result in unrecorded transactions, misstated financial reports, clerical errors, or misappropriation of funds not being detected in a timely manner.

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 management provide segregation of duties so that no one employee can perform all accounting functions. If 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 the Board review and approve accounting functions. Also, OSAI recommends the District implement a system of internal controls to ensure that all disbursements have proper supporting documentation and are for the lawful operation of the District.

Additionally, OSAI recommends the following:

- Verification of the receipt of all goods and/or services.
- Board approval of each purchase and the approval should be listed in the Board minutes by purchase order number and amount.

Management Response:

Chairman of the Board: All receipts and packing slips are now verified and initialed by the receiver and attached to the purchase order. Each purchase order is approved by the Board. Further, the Board has designed and implemented policies and procedures to establish a public relations budget for expenses such as parades, employee appreciation and other community involvement to address the authorized expenses for the operation of the District.

Criteria: The GAO Standards – Principal 10 – Design Control Activities – 10.03 states in part:

Segregation of duties

Management divides or segregates key duties and responsibilities among different people to reduce the risk of error, misuse, or fraud. This includes separating the responsibilities

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for authorizing transactions, processing and recording them, reviewing the transactions, and handling any related assets so that no one individual controls all key aspects of a transaction or event.

Accurate and timely recording of transactions.

Transactions are promptly recorded to maintain their relevance and value to management in controlling operations and making decisions. This applies to the entire process or life cycle of a transaction or event from its initiation and authorization through its final classification in summary records. In addition, management designs control activities so that all transactions are completely and accurately recorded.

Principal 10 - Segregation of Duties states:

10.12 – Management considers segregation of duties in designing control activity responsibilities so that incompatible duties are segregated and, where such segregation is not practical, designs alternative control activities to address the risk.

10.13 – Segregation of duties helps prevent fraud, waste, and abuse in the internal control system. Management considers the need to separate control activities related to authority, custody, and accounting of operations to achieve adequate segregation of duties. In particular, segregation of duties can address the risk of management override. Management override circumvents existing control activities and increases fraud risk. Management addresses this risk through segregation of duties but cannot absolutely prevent it because of the risk of collusion, where two or more employees act together to commit fraud.

10.14 – If segregation of duties is not practical within an operational process because of limited personnel or other factors, management designs alternative control activities to address the risk of fraud, waste, or abuse in the operational process.

Finding 2021-006 – Lack of Internal Controls Over the Payroll Process (Repeat Finding)

Condition: Based on inquiry of District office staff and observation of payroll records, the following weaknesses were noted:

The District did not have an adequate segregation of duties to ensure that duties assigned to individuals are performed in a manner that would not allow one individual to control both the recording function and the procedures relative to processing a transaction.

The District outsourced payroll processing to an outside company from April 2020 through January 31, 2021. During this time the leave accruals were not calculated correctly.

After January 31, 2021, one person prepared the payroll and scheduled the direct deposit. There was no secondary review of the direct deposit.

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A test of the payroll period February 2, 2021 through February 14, 2021 for fifteen (15) employees reflected the following exceptions:

- In one (1) instance the timesheet was not signed by the Supervisor.
- The Director approved his own timesheet.

A test of thirteen (13) employees' accrued leave balances reflected the following exception:

- One (1) employee took annual leave in excess accrued hours documented.

Cause of Condition: Policies and procedures have not been designed and implemented to ensure evidence that employees and supervisors verify the accuracy of timesheets, and leave balances are accurately maintained, reviewed and approved.

Effect of Condition: These conditions could result in inaccurate recordkeeping, incorrect payroll disbursements and resulted in inaccurate leave accruals and balances.

Recommendation: OSAI recommends the District ensure all employees prepare a timesheet, and that each timesheet has evidence of an employee signature and evidence of review and approval of the supervisor. Additionally, leave balances should be tracked by the District to ensure accuracy and completeness.

Management Response:

Chairman of the Board: Time records including leave balances and time-off requests are now reviewed and approved by supervisors in the payroll software to ensure employees have available leave balances for time-off requests. Payroll records now reflect accurate leave balances. The Training Officer will approve the Director's timesheet and time-off requests.

Criteria: The GAO Standards – Principal 10 – Design Control Activities – 10.03 states in part:

Segregation of Duties

Management divides or segregates key duties and responsibilities among different people to reduce the risk of error, misuse, or fraud. This includes separating the responsibilities for authorizing transactions, processing and recording them, reviewing the transactions, and handling any related assets so that no one individual controls all key aspects of a transaction or event.

Accurate and timely recording of transactions

Transactions are promptly recorded to maintain their relevance and value to management in controlling operations and making decisions. This applies to the entire process or life cycle of a transaction or event from its initiation and authorization through its final classification in summary record. In addition, management designs control activities so that all transactions are completely and accurately recorded.

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Additionally, Principal 10 - Segregation of Duties states:

10.12 – Management considers segregation of duties in designing control activity responsibilities so that incompatible duties are segregated and, where such segregation is not practical, designs alternative control activities to address the risk.

10.13 – Segregation of duties helps prevent fraud, waste, and abuse in the internal control system. Management considers the need to separate control activities related to authority, custody, and accounting of operations to achieve adequate segregation of duties. In particular, segregation of duties can address the risk of management override. Management override circumvents existing control activities and increases fraud risk. Management addresses this risk through segregation of duties but cannot absolutely prevent it because of the risk of collusion, where two or more employees act together to commit fraud.

10.14 – If segregation of duties is not practical within an operational process because of limited personnel or other factors, management designs alternative control activities to address the risk of fraud, waste, or abuse in the operational process.

Finding 2021-008 – Lack of Internal Controls and Noncompliance Over the Estimate of Needs and Financial Statement

Condition: Based on inquiry of the District office staff and Board members, and observation of the recordkeeping process, bank statements, and the fiscal year 2021-2022 Estimate of Needs and Financial Statement, the following errors and exceptions were noted:

The fiscal year 2021-2022 Estimate of Needs and the Financial Statement were not reconciled, as follows:

- The Estimate of Needs beginning balance was overstated in the amount of \$33,480.
- Collections in the amount of \$325,217 were not reported on the Estimate of Needs.
- Disbursements in the amount of \$291,760 were not reported on the Estimate of Needs.
- Further, the Estimate of Needs did not include the statistical data for ad valorem tax valuation for fiscal year 2020-2021 to determine the valuation was accurately estimated for fiscal year 2021-2022.

Cause of Condition: These conditions were a result of the Board not being aware of the importance of ensuring the Estimate of Needs and Financial Statement are accurate, monitoring adherence to the District policies and procedures, maintaining records in an organized manner, and adherence to state statutes.

**MARSHALL COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
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Effect of Condition: These conditions resulted in noncompliance with state statutes and District policies and procedures. Further, these conditions resulted in misstated Estimate of Needs and Financial Statement and could result in unrecorded transactions, undetected errors, or misappropriation of funds.

Recommendation: OSAI recommends the Board develop policies and procedures to ensure the District financial records are accurate, complete and can be reconciled to the Estimate of Needs and Financial Statement in compliance with state statutes.

Management Response:

Chairman of the Board: The Estimate of Needs was revised due to contracting with another accountant at the conclusion of fiscal year 2019-2020. Accounting software reflected errors that were discovered just after the Estimate of Needs was prepared. The Estimate of Needs has now been reviewed and the corrected reports were submitted to the County Clerk for filing with the appropriate authorities.

Criteria: The GAO Standards – Principal 13 – Use Quality Information – 13.04 states the following:

Relevant Data from Reliable Sources

Management obtains relevant data from reliable internal and external sources in a timely manner based on the identified information requirements. Relevant data have a logical connection with, or bearing upon, the identified information requirements. Reliable internal and external sources provide data that are reasonably free from error and bias and faithfully represent what they purport to represent. Management evaluates both internal and external sources of data for reliability.

The GAO Standards – Section 2 – Objectives 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 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

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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.”

Additionally, 19 O.S. § 1709 states in part,

“A. ...The budget format shall be as prescribed by the State Auditor and Inspector. The format shall contain at least the following in tabular form for each fund, itemized by department and account within each fund:

1. Actual revenues and expenditures for the immediate prior fiscal year.
2. Estimated actual revenues and expenditures for the current fiscal year; and
3. Estimated revenues and expenditures for the budget year.

B. The budget for each fund shall contain a budget summary. It shall also be accompanied by a budget message from the board which shall explain the budget and describe its important features.

C. The estimate of revenues in each fund for any budget year shall include probable income by source which the district is legally empowered to collect or receive at the time the budgets are adopted. The estimate shall be based upon a review and analysis of past and anticipated revenues of the district. Any portion of the budget of revenues to be derived from ad valorem property taxation shall not exceed the estimated amount of tax which is available for appropriation or which can or must be raised as required by law. The budget of expenditures for each fund shall not exceed the estimated revenues for each fund. No more than ten percent (10%) of the total budget for any fund may be budgeted for miscellaneous purposes.

D. The board shall determine the needs of the district for sinking fund purposes, pursuant to Section 9C of Article X of the Constitution of the State of Oklahoma and include these requirements in the debt service fund budget for the budget year.”

Further, 19 O.S. § 1722 states “For the purpose of carrying into effect the provisions of this act, and for its proper administration, the State Auditor and Inspector is hereby empowered to promulgate and enforce such rules and regulations as may be necessary but not inconsistent herewith, and he shall prescribe all the forms of whatsoever nature referred to in this act including but not necessarily limited to budget forms, supporting schedule forms and all other accounting stationery required, desired or needed under the provisions of this act.”

O·K·L·A·H·O·M·A
S·A·I
STATE AUDITOR & INSPECTOR



Cindy Byrd, CPA | State Auditor & Inspector

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