



OOLOGAH-TALALA EMERGENCY MEDICAL SERVICE DISTRICT

Statutory Report

For the fiscal year ended June 30, 2020

Cindy Byrd, CPA
State Auditor & Inspector

**OOLOGAH-TALALA EMERGENCY MEDICAL SERVICE DISTRICT
STATUTORY REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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October 4, 2023

**TO THE BOARD OF DIRECTORS OF THE
OOLOGAH-TALALA EMERGENCY MEDICAL SERVICE DISTRICT**

Transmitted herewith is the audit report of Oologah-Talala Emergency Medical Service District 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". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR

**OOLOGAH-TALALA EMERGENCY MEDICAL SERVICE DISTRICT
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Presentation of Collections, Disbursements, and Cash Balances of District Funds for FY 2020

	<u>General Fund</u>	<u>Sinking Fund</u>	<u>Total</u>
Beginning Cash Balance, July 1	\$ 311,130	\$ 30,301	341,431
Collections			
Ad Valorem Tax	329,499	175,897	505,396
Charges for Services	770,230	-	770,230
Intergovernmental Revenue	569	-	569
Miscellaneous	140,725	-	140,725
Total Collections	<u>1,241,023</u>	<u>175,897</u>	<u>\$ 1,416,920</u>
Disbursements			
Personal Services	717,766	-	717,766
Maintenance and Operations	315,829	-	315,829
Capital Outlay	210,897	-	210,897
Debt Payments:			
Coupon and Interest Payments	-	45,360	45,360
Total Disbursements	<u>1,244,492</u>	<u>45,360</u>	<u>1,289,852</u>
Ending Cash Balance, June 30	<u>\$ 307,661</u>	<u>\$ 160,838</u>	<u>468,499</u>

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

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1. Description of District Funds

The District uses funds to report on receipts, disbursements, and changes in cash balances. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

Following are the descriptions of the District funds within the Presentation of Collection Disbursements, and Cash Balances of District Funds:

General Fund – accounts for the general operations of the government.

Sinking Fund – accounts for debt service receipts derived generally from an ad valorem tax levy and from interest earned on investments of cash not immediately required for debt service payments resulting from the issuance of General Obligation G.O. Bonds of 2018 in the amount of \$1,440,000.

2. Presentation of Collections, Disbursements, and Cash Balances

The accounting records, Estimate of Needs and the financial statements for fiscal year 2020, for did not present the funds in a manner that could not be reconciled to the bank statements; therefore, the Estimate of Needs includes the unreconciled variance and is presented for informational purposes only.

The unreconciled variance for fiscal year 2020 for the General Fund was \$12,807.

The unreconciled variance for fiscal year 2020 for the Sinking Fund was \$29,635.

3. General Obligation Bond of 2018

On February 13, 2018, a special election was held, and the voters of the Oologah-Talala Emergency Medical Service District approved the issuance of the General Obligation Bonds of 2018 in the amount of \$1,440,00 to provide funds for the purpose of acquiring emergency vehicles and other equipment, maintaining and housing the same, and levying and collecting a special annual ad valorem tax not to exceed 1.99 mills on the dollar of the taxable personal proper located in the District for the principal and interest of said bonds.

During fiscal year 2020, payments included \$45,360 for coupons and interest and no bond payments have been made.

<u>Purpose</u>	<u>Interest Rate</u>	<u>Original Amount</u>
Oologah-Talala Emergency Medical Service District, State of Oklahoma General Obligation Limited Tax Bonds of 2018	3.15%	\$1,440,000

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



Oologah-Talala Emergency Medical Service District
P.O. Box 165
Oologah, Oklahoma 74053-0165

**TO THE BOARD OF DIRECTORS OF THE
OOLOGAH-TALALA 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, 2020, 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, 2020 were accurately presented on the estimate of needs.

All information included in the records of the District is the representation of the Oologah-Talala 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 Oologah-Talala 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 Oologah-Talala 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

April 27, 2023

**OOLOGAH-TALALA EMERGENCY MEDICAL SERVICE DISTRICT
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SCHEDULE OF FINDINGS AND RESPONSES

Finding 2020-001 – Lack of Internal Controls Over Bank Statement Reconciliations and Lack of Internal Controls and Noncompliance Over Pledged Collateral (Repeat Finding)

Condition: While interviewing Oologah-Talala Emergency Medical Service District (the District) employees and reviewing documentation of bank statement reconciliations and the pledged collateral process, the following discrepancies were noted:

- Evidence of review by someone other than the preparer of bank statement reconciliations was not present.
- Evidence of review of the bank statement reconciliations by the Board was not present.
- Evidence the District monitored the bank balances to ensure District funds were secured was not documented.
- The District funds were undercollateralized at one financial institution in the amount of \$211,933 on June 30, 2020.
- A former employee is still listed as an authorized check signer at two banks.

Cause of Condition: The District has not designed and implemented policies and procedures to sufficiently segregate the bank statement reconciliation process, ensure the bank deposits are secured in accordance with state statute and that terminated employees are removed as check signers.

Effect of Condition: These conditions could result in inaccurate records, incomplete information or misappropriation of assets. A single person that has 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. This resulted in noncompliance with state statute and unsecured District funds in fiscal year 2020. Further, this condition could result in loss of District funds.

Recommendation: The Oklahoma State Auditor & Inspector's Office (OSAI) recommends the Board and 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 the Boards' 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 and management review and approve accounting functions including reviewing bank reconciliations, ensuring funds are secured in accordance with state statute and that terminated employees are removed as check signers.

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Management Response:

Director Response and Chairman Response: The Director and Board review all bank statements during Board meetings and the Treasurer signs off on all statements. Oologah-Talala Emergency Medical Service (OTEMS) will implement new policies and procedures to appropriately document the review of statements and CPA providing bank reconciliations that the Board will review. Bank signature sheets have been corrected as of January 26, 2023. Policies have been written in the Administration manual to address these issues.

Auditor Response: The District did not address all aspects of this finding.

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 quasigovernmental entities.

The GAO Standards - Principle 16 – Perform Monitoring Activities – 16.05 states in part:

Internal Control System Monitoring

Management performs ongoing monitoring of the design and operating effectiveness of the internal control system as part of the normal course of operations. Ongoing monitoring includes regular management and supervisory activities, comparisons, reconciliations and other routine actions.

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. Management is expected to set objectives that incorporate these requirements. Some entities may set objectives to a higher level of performance than established by laws and regulations. In setting those objectives, management can exercise discretion relative to the performance of the entity.

Title 62 O.S. § 517.4.A. states, “A treasurer of a public entity shall require that financial institutions deposit collateral securities or instruments to secure the deposits of the public entity in each such institution. The amount of collateral securities or instruments to be pledged for the security of public deposits shall be established by the treasurer of the public entity consistent with the provisions of the Security for Local Public Deposits Act; provided, such amount shall not be less than the amount of the deposit to be secured, less the amount insured.”

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Finding 2020-002 – Lack of Internal Controls and Noncompliance Over the Disbursement s Process (Repeat Finding)

Condition: While interviewing District employees, observing the disbursement process and reviewing documentation of disbursements, the following discrepancies were noted in the test of forty-five (45) disbursements (including ten (10) credit card transactions):

- There was no documentation that the Board reviewed or approved disbursements.
- There was no evidence of receipt of goods/services or verification of accuracy of invoices for all disbursements selected.
- Purchase orders/claims were not prepared for any of the disbursements and supporting documentation was not provided for all disbursements.
- A late fee was charged on two invoices.
- A rental payment was made for \$325; however, the contract states the rental fee is \$350.

Further, there was no supporting documentation provided for five (5) disbursements to determine the expenses were for the lawful operation of the office as follows:

- An employee reimbursement payment of \$338.10 (Check 9882)
- A credit card transaction for \$45.25 on January 9, 2020.
- A credit card transaction for \$26.53 on February 11, 2020.

Cause of Condition: The District has not designed and implemented policies and procedures to ensure disbursements are reviewed and approved by the Board or designated District employees, goods and services are verified as received, supporting documentation of each disbursement is retained, and disbursements are documented to determine the expenses incurred are for the lawful operation of the District.

Effect of Condition: These conditions resulted in noncompliance with state statute and could result in inaccurate records, incomplete information or misappropriation of assets.

Recommendation: OSAI recommends policies and procedures be designed and implemented to ensure all disbursements are properly reviewed, approved, verified for receipt, documented, and for the lawful use of the District in compliance with state statute.

Management Response:

Director and Chairman Response: The Board reviews all disbursements during Board meetings and the Treasurer signs off on all statements. OTEMS does not use a purchase order system currently. We plan to implement a system by July 1, 2023. Late fees were due to not being in the office during COVID. Also, mail was arriving late to the District and delayed in getting to the destination. One payment for rental space was made in error and later corrected. The Medical Director is on a yearly contract, so no supporting documentation is required for two checks paid.

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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.

Appropriate documentation of transactions and internal control

Management clearly documents internal control and all transactions and other significant events in a manner that allows the documentation to be readily available for examination. The documentation may appear in management directives, administrative policies, or operating manuals, in either paper or electronic form. Documentation and records are properly managed and maintained.

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. Some entities may set objectives to a higher level of performance than established by laws and regulations.

Title 19 O.S. § 1710.1(A) states, “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.”

Finding 2020-003 – Lack of Internal Controls Over Management’s Role in the Billing Process (Repeat Finding)

Condition: Upon inquiry, observation, review of documentation, and the test of ambulance service runs, the following weaknesses in the billing process were noted:

- The third-party billing vendor performed all duties related to the billing of patients’ accounts; however, there was no evidence of monitoring or oversight by the District employees or Board to ensure services provided were accurately billed and documented.

Further, the following exceptions were noted during test of thirty-five (35) ambulance service runs selected from the ambulance service run log:

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- Charges for three (3) ambulance service runs (356-071819-06, 356-101119-06-01 and 356-111319-02) were not consistent with the fee schedule and/or treatment information as stated in run log.
- Payments for five (5) ambulance service runs (356-121919-01, 356-090319-03, 356-122819-01, 356-030320-01 and 356-080119-01) could not be traced to bank statements as deposited due to lack of documentation maintained by the District.
- There was no evidence of Board approval of amounts written-off as uncollectable.

Cause of Condition: The District has not designed and implemented policies and procedures to ensure ambulance service runs are accurately billed.

Effect of Condition: These conditions could result in unrecorded transactions, misstated financial reports, the District under/over-billing for ambulance services, inaccurate payments to the billing vendor, incorrect billing to patient accounts, and loss of revenue.

Recommendation: OSAI recommends the District design and implement procedures to review the third-party billing service records and determine amounts charged agree to the fee schedule, accounts receivable payments are deposited and accurately reported, and documentation of Board review and approval of accounts written-off as uncollectable. OSAI recommends the District implement a system of internal controls to provide reasonable assurance over services provided by the billing vendor.

To improve internal controls, we recommend the following:

- The District actively review the billing information to ensure all services provided are billed and to ensure the accuracy of the amounts billed for services.

Management Response:

Director and Chairman Response: The Director reviews all end-of-month billing reports and communicates with the billing company daily. OTEMS will implement having the Director sign off on the billing reports each month and include this in the policies and procedures manual.

Regarding ambulance service runs that were not consistent with the fee schedule:

- 356-071819-06 – There was no treatment done, so the patient was not billed.
- 356-101119-06-01 - There was no treatment done, so the patient was not billed.
- 356-111319-02 – This patient’s insurance carrier determined the amount to be billed.

Regarding payments not being traced to bank statements:

- 356-121919-01 & 356- 090319-03 - Payments were received as electronic transfers.
- 356-122819-01 - Currently under investigation for documentation to reconcile.
- 356-080119-01 - We could not determine if the payment was included in the deposit, because the deposit slip was not detailed by each item deposited.

A write-off policy is now in place. We are using a collection company to collect unpaid balances.

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

Controls Over Information Processing

Management establishes activities to monitor performance measures and indicators. These may include comparisons and assessments relating different sets of data to one another so that analyses of the relationships can be made, and appropriate actions taken. Management designs controls aimed at validating the propriety and integrity of both entity and individual performance measures and indicators.

Establishment and review of performance measures and indicators

Management establishes activities to monitor performance measures and indicators. These may include comparisons and assessments relating different sets of data to one another so that analyses of the relationships can be made, and appropriate actions taken. Management designs controls aimed at validating the propriety and integrity of both entity and individual performance measures and indicators.

Finding 2020-004 – Lack of Internal Controls Over the Payroll and Leave Process (Repeat Finding)

Condition: Based upon inquiry of District employees and observation of the payroll process, the following weaknesses were noted:

Payroll Process:

- The Board did not review and approve individual payroll disbursements.
- The Supervisor/Director did not review or approve payroll disbursements.
- Time records were not maintained for two (2) salaried employees for the pay period tested ending May 23, 2020.
- Fifteen (15) timesheets were not electronically signed by the employee for the pay period tested ending May 23, 2020.

Leave Process:

- Leave reports for the pay period requested were not provided by the District and leave accruals could not be tested.

Cause of Condition: Policies and procedures have not been designed and implemented to ensure the accuracy of payroll disbursements, leave balances and to ensure payroll disbursements are authorized by the Board and properly recorded in the accounting records of the District. Additionally, policies and procedures have not been designed and implemented to ensure all employees submit timesheets and leave balances are accurate.

Effect of Condition: These conditions could result in errors and misappropriations regarding the accurate reporting of payroll disbursements and leave balances.

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Recommendation: OSAI recommends that the Board and management establish internal controls to provide reasonable assurance for the accurate and complete presentation of leave balances and payroll disbursements in the financial records of the District. Furthermore, OSAI recommends all employees submit timesheets and leave balances be reviewed for accuracy and approved.

Management Response:

Management Response and Chairman Response:

Payroll Process: The District is implementing Board approval of individual payroll disbursements. The Supervisor/Director approved payroll disbursements. OTEMS was implementing using the payroll system to properly document this process and will include it in policies and procedures for the future. Two managers on salary do not keep a timecard. We were in the progress of using the payroll system for employees to electronically sign-off time worked. Policies are now in place now to ensure this is done.

Leave Process: The accrual report is available for May of 2020 and was provided on September 6, 2022.

Auditor Response: OSAI continues to recommend the Board and management establish internal controls to provide reasonable assurance for the accurate and complete presentation of leave balances and payroll disbursements in the financial records of the District. Furthermore, OSAI recommends all employees submit timesheets and leave balances be reviewed for accuracy and approved. Further, OSAI recommends the District provide accurate and complete documentation when requested.

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.

Appropriate documentation of transactions and internal control

Management clearly documents internal control and all transactions and other significant events in a manner that allows the documentation to be readily available for examination. The documentation may appear in management directives, administrative policies, or operating manuals, in either paper or electronic form. Documentation and records are properly managed and maintained.

The GAO Standards – Principle 10 – Design Control Activities – 10.12 states in part:

Segregation of Duties

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.

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Finding 2020-008 – Lack of Internal Controls and Noncompliance Over the Financial Statements

Condition: Upon inquiry of the District employees, observation of contracted financial accounting records, including the bank reconciliation to accounting records, the following weaknesses were noted:

- The General Fund bank balance of \$320,468 could not be reconciled to the General Fund balance of \$307,661 presented on the estimate of needs (EON) resulting in an unidentified variance of \$12,807.
- The sinking fund bank balance of \$190,473 could not be reconciled to the Sinking Fund balance of \$160,838 presented on the EON resulting in an unidentified variance of \$29,635.
- The District did not prepare financial statements in a format that could be reconciled to the EON for the General and Sinking Funds.

Cause of Condition: Policies and procedures have not been designed and implemented to review the EON and financial records for accuracy and reconciliation to the bank balances prior to its approval by the Board.

Effect of Condition: These conditions resulted in noncompliance with the state statute and could result in unrecorded transactions, misstated financial reports, undetected errors, or misappropriation of funds.

Recommendation: OSAI recommends that the District implement a system of internal controls to provide reasonable assurance that collections, disbursements, and cash balances are accurately presented on the District's EON, recorded accurately in the financial records and reconciled to bank balances.

Additionally, OSAI recommends the Board document their review of District financial information monthly and prepare a financial statement of the District for the preceding year ending June 30 in accordance with 19 O.S. § 1706.

Management Response:

Director and Chairman Response: Our plans are to review the year end financial statement after the budget is completed and make an adjusted year end financial statement based on any changes we produce and reissue the corrected financial statement to agree with the budget as per our CPA.

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

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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The GAO Standards - Principle 16 – Perform Monitoring Activities – 16.05 states in part:

Internal Control System Monitoring

Management performs ongoing monitoring of the design and operating effectiveness of the internal control system as part of the normal course of operations. Ongoing monitoring includes regular management and supervisory activities, comparisons, reconciliations and other routine actions.

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

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Title 19 O.S. § 1706 states in part, “It shall be the duty of the board of the district on or before the third Monday of July in each year to produce or caused to be produced a financial statement of the district for the preceding year ending June 30th.”



Cindy Byrd, CPA | State Auditor & Inspector

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