



PUSHMATAHA COUNTY EMERGENCY MEDICAL SERVICE AUTHORITY

Statutory Report

For the fiscal year ended June 30, 2022

Cindy Byrd, CPA
State Auditor & Inspector

**PUSHMATAHA COUNTY EMERGENCY MEDICAL SERVICE AUTHORITY
STATUTORY REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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January 31, 2023

**TO THE BOARD OF DIRECTORS OF THE
PUSHMATAHA COUNTY EMERGENCY MEDICAL SERVICE AUTHORITY**

Transmitted herewith is the audit report of Pushmataha County Emergency Medical Service Authority for the fiscal year ended June 30, 2022.

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

**PUSHMATAHA COUNTY EMERGENCY MEDICAL SERVICE AUTHORITY
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 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Presentation of Collections, Disbursements, and Cash Balances of Authority Funds for FY 2022.

	General Fund
Beginning Cash Balance, July 1	\$ 170,745
Collections	
Ad Valorem Tax	262,143
Miscellaneous	836
Total Collections	262,979
Disbursements	
Contract - City of Antlers	206,196
Contract - LeFlore County EMS	15,000
Travel	1,750
Maintenance and Operations	8,717
Total Disbursements	231,663
Ending Cash Balance, June 30	\$ 202,061

Presented for informational purposes.



PUSHMATAHA COUNTY EMERGENCY MEDICAL SERVICE AUTHORITY
P.O. Box 1243
Antlers, Oklahoma 74523

**TO THE BOARD OF DIRECTORS OF THE
PUSHMATAHA COUNTY EMERGENCY MEDICAL SERVICE AUTHORITY**

For the purpose of complying with 19 O.S. § 1706.1, we have performed the following procedures:

- Determined 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, 2022 were secured by pledged collateral.
- Determined disbursements were properly supported, were made for purposes outlined in 19 O.S. § 1710.1, and were accurately reported in the accounting records.
- Determined fixed assets records were properly maintained.
- Determined compliance with contract service providers.
- Determined whether the Authority's collections, disbursements, and cash balances for the fiscal year ended June 30, 2022 were accurately presented on the estimate of needs.

All information included in the records of the Authority is the representation of the Pushmataha County Emergency Medical Service Authority.

Our emergency medical service district statutory engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with generally accepted auditing standards. Accordingly, we do not express an opinion on any basic financial statement of the Pushmataha County Emergency Medical Service Authority

Based on our procedures performed, we have presented our findings in the accompanying schedule.

This report is intended for the information and use of the management of the Pushmataha County Emergency Medical Service Authority. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR

December 3, 2022

**PUSHMATAHA COUNTY EMERGENCY MEDICAL SERVICE AUTHORITY
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SCHEDULE OF FINDINGS AND RESPONSES

Finding 2022-002 – Lack of Internal Controls and Noncompliance Over Authority Board Compensation (Repeat Finding)

Condition: As reported in the prior year audit and based upon inquiry of Pushmataha County Emergency Medical Service Authority Board members and review of disbursement documents, the following weakness continues to exist regarding internal controls and noncompliance over Board members compensation, as follows:

- The Authority’s Board Members each received compensation of \$35 for traveling to monthly Board meetings. The claims state the \$35 payments made to Board Members were for *“travel expense or reimbursement.”* Additionally, there was no documentation attached to the claims for travel expense.
- The Bylaws of the Authority in Article II Section 4 conflicts with the Board members receiving compensation, as stated, “Members of the Pushmataha County Emergency Medical Service Authority *shall receive no salary.*”

Cause of Condition: Policies and procedures have not been designed and implemented to ensure that the Authority complies with state statute and Attorney General (AG) Opinion regarding compensation to Board members.

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

Recommendation: The Oklahoma State Auditor and Inspector’s Office (OSAI) recommends the Authority ensure all disbursements are for the lawful operation of the Authority in accordance with AG Opinion 1983 OK AG 280 and 19 O.S. § 340 and cease compensating each Board member the payment of \$35 for travel expense reimbursement to the meetings.

Management Response:

Chairman of the Board: The \$35 is not salary. It is reimbursement. We will try to comply to the best of our ability.

Auditor Response: OSAI recommends the Authority comply with AG Opinion 1983 OK AG 280 and 19 O.S. § 340 and cease compensating the board members.

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.

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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.

The Bylaws of the Authority in Article II Section 4 states, “Members of the Pushmataha County Emergency Medical Service Authority ***shall receive no salary.***”

Title 19 O.S. § 340 states, “The board of county commissioners is hereby vested with full power to inquire into and investigate the accounts, disbursements, bills and expenses of any county, district, or township officer, and to that end may subpoena witnesses and in case any witness fails or refuses to obey any lawful order of the board of county commissioners he shall be deemed guilty of a misdemeanor, but in no case shall the board of county commissioners allow any compensation, fee, salary, bills or expenses to any officer or person except when expressly allowed by law.”

Additionally, AG Opinion 1983 OK AG 280 states in part, “.12 It is, therefore, the official opinion of the Attorney General that an Emergency Medical Service District formed pursuant to Article X, Section 9C, of the Oklahoma Constitution ***may not lawfully pay per diem expenses and/or mileage expense for travel to and from the board meeting and return to the residence to members of the board of trustees of the EMS District who attend regular and special meetings of the Board.***”

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



Cindy Byrd, CPA | State Auditor & Inspector

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