

OPERATIONAL AUDIT

WOODWARD COUNTY EMS

For the period July 1, 2009 through June 30, 2011



*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

**WOODWARD COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
OPERATIONAL AUDIT
FOR THE PERIOD JULY 1, 2009 THROUGH JUNE 30, 2011**

This publication, issued by the Oklahoma State Auditor and Inspector's Office as authorized by Article 10, § 9C (i) of the Oklahoma Constitution and as defined by 19 O.S. § 1704.3, has not been printed, but is available on the agency's website (www.sai.ok.gov) and in the Oklahoma Department of Libraries Publications Clearinghouse Digital Collection, pursuant to 74 O.S. § 3105.B.



Oklahoma State Auditor & Inspector

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August 14, 2012

TO WOODWARD COUNTY EMERGENCY MEDICAL SERVICE DISTRICT

Transmitted herewith is the audit report of Woodward County Emergency Medical Service District for the period July 1, 2009 through June 30, 2011.

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 fluid and cursive, with a long horizontal stroke at the end.

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

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Background

Article 10, § 9C of the Oklahoma Constitution authorized the formation of emergency medical service districts and initially authorized a tax levy not to exceed three (3) mills for the purpose of providing funds for the purpose of support, organization, operation, and maintenance of district ambulance services.

Emergency medical service districts are governed by a district board of trustees. The board of trustees has the power to hire a manager and appropriate personnel, contract, organize, maintain, or otherwise operate the emergency medical services within said district and such additional powers as may be authorized by the Legislature.

The trustees must act as a board when entering into contracts or other agreements affecting the district's welfare. Thus, actions taken by the board are voted on and approved by a majority of the trustees. The board's business meetings are open to the public.

The board of any district shall have capacity to sue and be sued. Provided, however, the board shall enjoy immunity from civil suit for actions or omissions arising from the operation of the district. Such districts shall be empowered to charge fees for services, and accept gifts, funds or grants from sources other than the mill levy, which shall be used and accounted for in a like manner.

Board of Trustees:

Olen Thomas.....Chairman of the Board
Charles Anderson..... Vice-Chairman of the Board
Dirk Dewald..... Board Member
Gary Ham..... Board Member
Pam Kenneaster Board Member

Administrator:

Vanessa Brewington

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Presentation of Collections, Disbursements, and Cash Balances of District Funds for FY 2011

Beginning Cash Balance, July 1, 2010	<u>\$ 1,906,503</u>
Collections	
Ad Valorem Tax	627,424
Charges for Services	754,306
Miscellaneous	2,095
Total Collections	<u>1,383,825</u>
Disbursements	
Personal Services	821,184
Travel	14,097
Maintenance and Operations	447,734
Capital Outlay	148,166
Audit Expense	
Total Disbursements	<u>1,431,181</u>
Ending Cash Balance, June 30, 2011	<u>\$ 1,859,147</u>

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

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**Purpose, Scope, and
Sample Methodology**

This audit was conducted in response to Article 10, § 9C (i) of the Oklahoma Constitution and as defined by 19 O.S. § 1704.3, which requires the State Auditor and Inspector’s Office to audit the books and accounts of the District.

The audit period covered was July 1, 2009 through June 30, 2011.

Sample methodologies can vary and are selected based on the audit objective and whether the total population of data was available. Random sampling is the preferred method; however, we may also use haphazard sampling (a methodology that produces a representative selection for non-statistical sampling), or judgmental selection when data limitation prevents the use of the other two methods. We selected our samples in such a way that whenever possible, the samples are representative of the populations and provide sufficient evidential matter. We identified specific attributes for testing each of the samples. When appropriate, we projected our results to that population.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. This report is a public document pursuant to the Oklahoma Open Records Act (51 O.S. § 24A.1 et seq.), and shall be open to any person for inspection and copying.

Objective 1:	To determine the District’s collections, disbursements, and cash balances for FY 2011 were accurately presented on the Estimate of Needs.
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Conclusion With respect to the items reconciled and reviewed; the District’s collections, disbursements, and cash balances for FY 2011 were accurately presented on the Estimate of Needs.

Methodology To accomplish our objective, we performed the following:

- Gained an understanding of internal controls related to the process of accurately presenting collections, disbursements, and cash balances through discussions with District personnel, observation, and review of documents.

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- Tested internal controls which included observing documentation of the reconciliation of amounts collected, disbursed and the beginning and ending balances reported on the District accounting records to the Estimate of Needs for each fiscal year within the audit period.
- Tested accuracy of the District’s Estimate of Needs to ensure collections, disbursements, and cash balances were accurately presented on the District’s Estimate of Needs:
 - Reconciled collections presented on the Estimate of Needs to the District’s apportionments made to the District by the County Treasurer.
 - Reconciled warrants issued for the District by the County Clerk to disbursements paid by the County Treasurer for the District.
 - Reviewed ending cash balances presented on the Estimate of Needs and reconciled to the County Treasurer’s Monthly Reports ending cash balance to ensure accurate presentation.

Objective 2: To determine if the District’s internal controls provide reasonable assurance that revenues were accurately reported in the accounting records.

Conclusion The District’s internal controls do not provide reasonable assurance that revenues were accurately reported in the accounting records.

Methodology To accomplish our objective, we performed the following:

- Gained an understanding of internal controls related to the revenue process through discussions with District personnel with regard to the receipting and depositing of collections, and the County Clerk and County Treasurer with regard to reconciling reports generated by the County’s apportionment system, and observation and review of documents.

Inadequate Controls Over the Receipting Process

Condition Upon inquiry and observation of the receipting process, the following was noted:

- All of the administrative employees of the District have the opportunity to perform all aspects of the receipting process, including opening the mail, counting cash received, issuing receipts, preparing the deposit and delivering the deposit to the County Treasurer.
- Deposits are not made on a daily basis.

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- The bookkeeper reconciles the District accounting records to the County Clerk reports, County Treasurer reports and to the individual customer accounts. The bookkeeper may also perform any of the receiving and depositing duties.

Cause of Condition Procedures have not been designed to properly account for all collections and to adequately segregate the duties regarding the receiving process.

Effect of Condition A single employee having responsibility for more than one area of recording, authorization, custody of assets, and reconciliation could result in unrecorded transactions, misstated financial reports, clerical errors, or misappropriation of funds not being detected in a timely manner.

Recommendation OSAI recommends that the District separate the duties of receiving funds, depositing collections, posting to the customer's accounts, posting to accounting records, and reconciling to reports generated by the County Clerk and County Treasurer. 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 these accounting functions.

Management Response Management is aware of this condition. Segregation of duties is difficult with the number of employees that we have. We are working to implement controls and review processes to mitigate the risks. The review process will be conducted by the administrative staff.

Criteria Accountability and stewardship are overall goals of management in the accounting of funds. To help ensure a proper accounting of funds, key duties and responsibilities should be segregated among different individuals to reduce the risk of error or fraud. No one individual should have the ability to authorize transactions, have physical custody of assets, and record transactions.

Objective 3: To determine if the District's internal controls provide reasonable assurance that expenditures were accurately reported in the accounting records.

Conclusion The District's internal controls do not provide reasonable assurance that expenditures were accurately reported in the accounting records.

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Methodology

To accomplish our objective, we performed the following:

- Gained an understanding of internal controls related to the expenditure process through discussion with District personnel, observation, and review of documents.

Inadequate Segregation of Duties Over the Expenditures Process

Condition

The EMS has a policy in place to utilize the County Clerk's office for the processing of expenditures through the purchase order system. While reviewing 70 expenditures, we noted the following:

- Some purchases were made by issuing an official depository voucher for payment, rather than abiding by the purchasing laws.
- Items under \$500, such as office and cleaning supplies, were purchased without using a purchase order. In lieu of a purchase order, a purchase card (revolving line of credit) was used to make the purchases.
- The requisitioning portion of the purchase order was not signed and dated by an authorized requisitioning agent in 24 instances.
- Items were ordered and received before the requisition was documented on a purchase order in seven instances.
- Purchase orders were printed after items were received.
- The person who ordered the goods sometimes performed the duties of receiving officer.
- Supplies were ordered from internet vendors by an employee, who is a receiving agent
- The District maintains Fuel Man credit cards in each ambulance. Employees are able to make purchases other than fuel using these cards. There is no policy to review credit card statements to ensure purchases are only made for fuel.

Cause of Condition

Procedures have not been designed to prepare purchase orders for expenditures and to adequately segregate the duties regarding the expenditures process.

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

OSAI recommends the duties of maintaining accounting records, issuing checks, and distributing checks for payment be adequately segregated. The duties of requisitioning and receiving should be segregated. Purchase orders should be prepared for all expenditures of the District. The most effective controls lie in management's overseeing of office operations and a periodic review of operations. OSAI recommends management provide segregation of duties so

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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.

**Management
Response**

Management is aware and has implemented new processes and assigned roles to different individuals in regards to requisitions, purchasing, and receiving. The Fuel Man invoices are checked for inappropriate purchases and are limited to vehicle maintenance purchases such as oil and wiper blades.

Criteria

Accountability and stewardship are overall goals of management in the accounting of funds. To help ensure a proper accounting of funds, key duties and responsibilities should be segregated among different individuals to reduce the risk of error or fraud. No one individual should have the ability to authorize transactions, have physical custody of assets, and record transactions.

Inadequate Controls Over Travel Reimbursements

Condition

During the observation of the expenditure process, we reviewed three travel claims and noted the following weaknesses in the documentation of travel reimbursement by an administrative employee of the District:

- An employee purchased non-travel related items totaling \$502.09 for the District, and was later reimbursed from the travel account.
- An employee was reimbursed on one travel claim for expenses that included two hotel receipts. One of the hotel receipts was a copy of the original receipt and the room number had been altered to reflect another room number. The date of the hotel receipt was March 28, 2011, and the amount reimbursed for each room was \$232.50, for a total of \$465.00.
- An employee received reimbursement totaling \$30.95, for more than one meal on a single receipt. There was no indication as to who received the other meals.
- The three travel claims reviewed were not signed or dated by an approving officer.

Cause of Condition

Procedures have not been implemented to monitor travel expenditures for complete and accurate documentation.

Effect of Condition

These conditions could result in misstated financial reports or misappropriation of funds.

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Recommendation OSAI recommends that management establish internal controls to provide reasonable assurance that travel expenditures are accurate and adequately documented.

Management Response Review processes will be conducted by the administrative staff and will include monitoring of travel expenditures.

Criteria Accountability and stewardship are overall goals of management in the accounting of funds. Internal controls should be designed to provide reasonable assurance that travel expenditures of the District are for valid travel purposes

Objective 4: To determine if the District's internal controls provide reasonable assurance that payroll expenditures were accurately reported in the accounting records.

Conclusion The District's internal controls do not provide reasonable assurance that payroll expenditures were accurately reported in the accounting records.

Methodology To accomplish our objective, we performed the following:

- Gained an understanding of internal controls related to the payroll process through discussions with District personnel, observation, and review of documents.

Condition **Inadequate Internal Controls Over Payroll Expenditures**

The EMS has an office policy for all payroll to be processed through the County Clerk's office. Upon inquiry and observation of the payroll process, the following items were noted:

- District personnel have access to all of the employee timesheets on the computer.
- Timesheets are not always signed by the employee.
- Timesheets do not always have a signature of approval from a supervisor.
- One employee completes and approves her own timesheet.
- A District employee does not review the payroll for accuracy once it is completed and returned from the County Clerk's office.

Cause of Condition Procedures have not been implemented to provide reasonable assurance that payroll expenditures are properly recorded in the accounting records of the District.

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Effect of Condition These conditions could result in unrecorded transactions, misstated financial reports, clerical errors, or misappropriation of funds not being detected in a timely manner.

Recommendation OSAI recommends that management establish internal controls to provide reasonable assurance for the accurate and complete presentation of payroll expenditures in the financial records of the District.

Management Response Management has implemented controls and review processes to assure payroll expenditures are accurate and signed. A new full time assistant administrator has been hired for these duties and the time sheets have been placed in individual employee files that are password protected.

Criteria Accountability and stewardship are overall goals of management in the accounting of funds. Internal controls should be designed to provide reasonable assurance that the payroll expenditures of the District are accurately reported.

Objective 5: To determine if the District's internal controls provide reasonable assurance that fixed asset inventory and consumable inventory were accurately reported in the accounting records.

Conclusion The District's internal controls do not provide reasonable assurance that fixed asset inventory and consumable inventory were accurately reported in the accounting records.

Methodology To accomplish our objective, we performed the following:

- Gained an understanding of internal controls related to the fixed asset inventory process and the consumable inventory process through discussions with District personnel, observation, and review of documents.

Inadequate Internal Controls Over Fixed Asset and Consumable Inventories

Condition Upon inquiry and observation of the recordkeeping process regarding fixed asset inventory, the following was noted:

- The District did not provide evidence that a physical count of fixed asset inventory is performed on an annual basis.
- The District does not maintain an inventory of consumable items.
- A District employee orders the consumable items, receives the goods, and stocks the ambulances.

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Cause of Condition Procedures have not been designed to perform an annual physical fixed asset inventory to ensure all items are accounted for and included on the inventory records. Additionally, procedures have not been designed to provide reasonable assurance that consumable inventory is adequately safeguarded from theft or misappropriation.

Effect of Condition Failure to provide adequate internal controls over both fixed asset and consumable inventory could result in inaccurate inventory records, unauthorized use of inventory, or misappropriation of inventory.

Recommendation OSAI recommends that the District implement controls for the safeguarding of fixed assets. OSAI recommends management maintain a complete and up-to-date fixed asset inventory listing to include description, serial number, model number, date of purchase, and cost. OSAI also recommends that an annual physical count of fixed assets be performed and documentation be retained to verify that the physical count was performed. With regard to consumable inventories, we recommend the District segregate the duties with regard to ordering, receiving, and stocking the ambulances.

Management Response Management is aware of this condition, and has reassigned personnel to do the inventory of fixed assets and consumable inventories. The inventory process will include signatures and review processes.

Criteria An important aspect of internal controls is the safeguarding of assets. 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 acquisition, use, or disposition of the entity's assets and safeguard assets from loss, damage, or misappropriation.

Objective 6: To determine if the District's financial operations complied with 62 O.S. §517.4, which requires District deposits with financial institutions be secured with collateral securities or instruments.

Conclusion With respect to the days tested, the District complied with 62 O.S. §517.4, which requires District deposits with financial institutions be secured with collateral securities or instruments.

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Methodology	<p>To accomplish our objective, we performed the following:</p> <ul style="list-style-type: none">• Gained an understanding of the internal controls related to pledged collateral through discussions with the District/County Treasurer, observation, and review of ledgers and documents.• Tested compliance of the significant law, which included the following:<ul style="list-style-type: none">○ Compared the largest balances per month for the bank to the amount of pledged collateral to determine that deposits were adequately secured.
Inadequate Internal Controls Over Pledged Collateral	
Condition	<p>It was determined through discussions with County personnel, observation, and review of documents that the process of monitoring pledged collateral was not adequately documented. It was also noted that the face value of the pledged collateral was relied upon rather than the market value to determine that County deposits were adequately safeguarded from loss.</p>
Cause of Condition	<p>The Treasurer monitored the pledged collateral process based upon the face value of the collateral instruments, rather than the market value.</p>
Effect of Condition	<p>Because of the condition mentioned above, the opportunity for assets to be misappropriated is present.</p>
Recommendation	<p>OSAI recommends that the District/County Treasurer document the monitoring of the daily bank balances to the market value of the pledged collateral to provide reasonable assurance that assets are adequately safeguarded.</p>
Management Response	<p>Steps will be taken to correct this issue. In the future, the general ledger will reflect the market value of pledged collateral instead of face value. The software calculates the collateral to bank balance ratio on the general ledger. I have previously attempted to compensate for any possible difference in the two calculation methods by maintaining 125% face value collateral rather than 110% market value. Pledged collateral amounts are monitored daily on the general ledger with the monthly collateral report from the bank to the general ledger. The monthly collateral report from the bank to the general ledger balance will be reconciled and initialed. The 1st deputy will verify and initial these figures.</p>
Criteria	<p>Effective internal controls require that monitoring pledged securities be adequately documented to allow for prevention and detection of errors and abuse, including using the market value for determination of adequate pledged collateral.</p>

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All Objectives:

The following conditions are not specific to any objective, but are considered significant to all of the audit objectives.

Inadequate District-Wide Controls

Condition District-wide controls regarding Risk Assessment and Monitoring have not been designed.

Cause of Condition Policies and procedures regarding District wide controls, regarding Risk Management and Monitoring have not been designed.

Effect of Condition This condition could result in unrecorded transactions, misappropriation of funds, or clerical errors that are not detected in a timely manner.

Recommendation OSAI recommends that the District design procedures to identify and address risks. OSAI also recommends that the District design monitoring procedures to assess the quality of performance over time. These procedures should be written policies and procedures and could be included in the District’s policies and procedures handbook.

Examples of risks and procedures to address risk management:

Risks	Procedures
Fraudulent activity	Segregation of duties
Information lost to computer crashes	Daily backups of information
Noncompliance with laws	Attend workshops
Natural disasters	Written disaster recovery plans
New employee errors	Training, attending workshops, monitoring

Examples of activities and procedures to address monitoring:

Monitoring	Procedures
Communication between Board Members and employees of the District	Periodic meetings to address items that should be included in the handbook and to determine if the District is meeting its goals and objectives.
Audit findings	Determine audit findings are resolved in a timely manner.

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Monitoring	Procedures
Financial Status	Periodically review budgeted amounts to actual amounts and resolve unexplained variances.
Policies and procedures	Ensure employees understand expectations in meeting the goals of the District.
Following up on complaints	Determine source of complaint and course of action for resolution.
Estimate of needs	Work together to ensure this financial document is accurate and complete.

**Management
Response**

The daily operations of the district are handled by the administrator. The administrator has delegated duties to the office staff and assistant administrator as well as individual employees as deemed appropriate. Scheduling for example is handled by the assistant administrator with final approval of the administrator. Signatures and/or initials will be added to the requests for changes in scheduling due to paid days off, sick days, etc. The “Handbook” will be updated with language to specify that the administrator has the authority to delegate. The handbook will also be updated to reflect that some of the accounting records are taken or sent off site to our designated billing agency. The update will also reflect meal allowances and hourly rates for standby time as designated by the board.

In the past the minutes from Board meetings were signed and dated. In an effort to be more environmentally friendly we made the move to electronic minutes and subsequently dropped the signature and date lines. This has been corrected. The minutes are now signed, dated and scanned into a computer file.

Future meeting schedules will be filed with the Woodward County Clerk in addition to being posted.

Criteria

Internal control is an integral component of an organization’s management that provides reasonable assurance that the objectives of effectiveness and efficiency of operations, reliability of financial reporting and compliance with laws and regulations are being made. Internal control comprises the plans, methods, and procedures used to meet missions, goals, and objectives. Internal control also serves as the first line of defense in safeguarding assets and preventing and detecting errors and fraud. District management is responsible for designing a district-wide internal control system comprised of Risk Assessment and Monitoring for the achievement of these goals.

Risk Assessment is a component of internal control which should provide for an assessment of the risks the District faces from both internal and external sources.

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Once risks have been identified, they should be analyzed for their possible effect. Management then has to formulate an approach for risk management and decide upon the internal control activities required to mitigate those risks and achieve the internal control objectives.

Monitoring is a component of internal control which should assess the quality of performance over time and ensure that the findings of audits and other reviews are promptly resolved. Ongoing monitoring occurs during normal operations and includes regular management and supervisory activities, comparisons, reconciliations, and other actions people take in performing their duties. It includes ensuring that management know their responsibilities for internal control and the need to make control monitoring part of their regular operating process.

Other Item Noted:

Although not considered significant to the audit objectives, we believe the following issue should be communicated to management.

Inadequate Internal Controls Over the Audit Expense Account

Condition	Upon inquiry and observation of the budgeting process, it was determined that controls have not been designed and implemented to ensure the amount required by statute is correctly budgeted for the audit budget account. It was further noted that the District has not been lapsing the balance into the audit account each fiscal year. As a result, the District's balance in the audit account as of June 30, 2011, was \$15,000.00. However, the correct balance should have been \$52,868.18.
Cause of Condition	Procedures have not been designed to ensure the audit account is accurately budgeted in accordance with statutory requirements.
Effect of Condition	This condition resulted in noncompliance with state statutes.
Recommendation	OSAI recommends that the District implement a system of internal controls to provide reasonable assurance that one-tenth mill upon the net total assessed valuation be set aside in the audit account and that any unused portion be lapsed into the next year audit account in accordance with 19 O.S. § 1706.1.
Management Response	The audit expense account will be correctly budgeted and will include the \$52,868.18 as required by statute.

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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.

Further, according to 19 O.S. § 1706.1, the District must appropriate the net proceeds of the one-tenth mill annual ad valorem levy upon the net total assessed valuation of the District for audit expenses.



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