



YALE EMERGENCY MEDICAL SERVICE DISTRICT

Statutory Report

For the fiscal year ended June 30, 2021

Cindy Byrd, CPA
State Auditor & Inspector

**YALE 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

February 11, 2022

**TO THE BOARD OF DIRECTORS OF THE
YALE EMERGENCY MEDICAL SERVICE DISTRICT**

Transmitted herewith is the audit report of Yale 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



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

	<u>General Fund</u>
Beginning Cash Balance, July 1	\$ 83,332
Collections	
Ad Valorem Tax	61,164
Total Collections	<u>61,164</u>
Disbursements	
Maintenance and Operations	44,749
Donations	4,600
Audit Expense	1,831
Total Disbursements	<u>51,180</u>
Ending Cash Balance, June 30	<u>\$ 93,316</u>

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

Yale Emergency Medical Service District
209 N. Main Street
Yale, Oklahoma 74085

**TO THE BOARD OF DIRECTORS OF THE
YALE EMERGENCY MEDICAL SERVICE DISTRICT**

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

- Determined that receipts were properly deposited and accurately reported in the accounting records.
 - Determined cash balances were accurately reported in the accounting records.
 - Determined whether deposits and invested funds 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 fixed assets records were properly maintained.
 - Determined compliance with contract service providers.
- Determined whether the District's collections, disbursements, and cash balances for the fiscal year ended June 30, 2020 were accurately presented.

All information included in the records of the District is the representation of the Yale 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 Yale Emergency Medical Service District.

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



This report is intended for the information and use of the management of the Yale 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

December 16, 2021

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SCHEDULE OF FINDINGS AND RESPONSES

Finding 2021-006 – Lack of Internal Controls and Noncompliance Over Ad Valorem Tax Deposits (Repeat Finding)

Condition: Upon inquiry of Yale Emergency Medical Service District (the District) Director and a test of twelve (12) ad valorem tax remittances totaling \$61,163.92, the following exception was noted:

- Nine (9) ad valorem tax remittances, totaling \$48,675.90 were deposited between seven (7) and sixty-four (64) days after the remittance date.

Cause of Condition: Policies and procedures have not been designed and implemented to ensure that ad valorem tax remittances are deposited in the District’s bank account in a timely manner.

Effect of Condition: This condition resulted in noncompliance with the state statute regarding the timely depositing of funds and could result in errors and improprieties, unrecorded transactions, or the possible misappropriation of assets.

Recommendation: The Oklahoma State Auditor and Inspector’s office (OSAI) recommends the Board design and implement policies and procedures to ensure ad valorem tax remittances are deposited into the District’s bank account by the following business day after the funds have been received in accordance with 62 O.S. § 517.3 B.

Management Response:

Chairman of the Board: The Board discussed this finding at the last Board meeting and determined the following policies and procedures will be designed and implemented:

- The post office box will be checked bi-weekly.
- Any checks from any entity, primarily Payne County ad valorem tax remittances, will be deposited that day or the next day to ensure we meet the standards set forth by the state statute.

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 10.03 – Design of Appropriate Types of Control Activities 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

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classification in summary records. In addition, management designs control activities so that all transactions are completely and accurately recorded.

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 62 O.S. § 517.3 B states in part “The treasurer of every public entity shall deposit daily, not later than the immediately next banking day, all funds and monies of whatsoever kind that shall come into the possession of the treasurer by virtue of the office ...”

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