To the Board of Trustees
Emergency Medical Services Authority

We have audited the financial statements and schedule of expenditures of federal awards of the Emergency Medical Services Authority (the Authority) for the year ended June 30, 2026. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 4, 2026. Professional standards also require that we communicate to you the following information related to our audit.

Additionally, this letter includes other comments and suggestions with respect to matters that came to our attention in connection with our audit of the Authority's financial statements. These items are offered as constructive suggestions to be considered part of the ongoing process of modifying and improving the Authority's practices and procedures.

Significant Audit Matters

Qualitative Aspects of Accounting Practices - Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Authority are described in Note 1 to the financial statements.

During the current year, the Authority recognized its first lease subject to GASB Statement No. 87, *Leases*. As a result, a right-to-use lease asset and corresponding lease liability were recorded in the financial statements. We discussed the requirements of GASB 87 with management and reviewed the assumptions used in measuring the lease obligation.

DRAFT
Incomplete Work Product

We noted no transactions entered into by the Authority during the year for which there is a lack of authoritative guidance or consensus.

We did not identify any significant unusual transactions.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Authority's financial statements were:

- Allowance for Doubtful Accounts - The allowance for doubtful accounts is based on management's estimate of collectability of identified receivables, as well as aging of customer accounts. The allowance is adjusted as information and specific accounts become available. The Authority also compares current allowance amounts to prior-year collection or write-off experience. We tested the underlying information supporting this allowance, including the most recent aging reports and collection experience.

- Allowance for Contractual Adjustments - The allowance for contractual adjustments is based on third-party payor contracts, analysis of historical trends and other factors. The contractual allowances are adjusted as information about third-party payor contracts becomes available, as changes in contracts occur and as payments items are known. We tested the underlying information supporting this allowance, including the most recent accounts receivable reports by payor and write-off experience.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit - We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements - Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management.

Audit adjustments, other than those that are clearly trivial, proposed by us and recorded by the Authority are:

- Audit adjustment to record a lease in accordance with GASB 87, resulting in recognition of a right-to-use lease asset of $3,966,937 (net of accumulated amortization of $991,734) and a related lease liability of $2,828,467 as of June 30, 2026. The adjustment decreased net position by $434,725.

Uncorrected misstatements are summarized of Uncorrected Misstatements below. We identified the following uncorrected misstatements that management has concluded are not, individually or in the aggregate, material to the financial statements. We agree with management's conclusion in that regard. Uncorrected misstatements or matters underlying them could potentially cause future-period financial statements to be materially misstated, even if we have concluded that the uncorrected misstatements are immaterial to the financial statements under audit.

DRAFT
Incomplete Work Product

EMERGENCY MEDICAL SERVICES AUTHORITY
SUMMARIZED SCHEDULE OF UNCORRECTED MISSTATEMENTS
JUNE 30, 2026

Description	Effect - Debit (Credit) Assets	Liabilities	Equity	Revenue	Expense
CARRYOVER IMPACT FROM PRIOR YEARS	$ --	$ --	$ 554,000	$ (554,000)	$ --
CURRENT YEAR DIFFERENCE IN ESTIMATE					
To reclassify payable balances out of accounts receivable and adjust the allowance for doubtful accounts as a result	204,000	(451,000)	--	247,000	--
To record underfunding of the quality assurance fund as it relates to paid-time-off.	--	(102,864)		--	102,864
Subtotal	$ 204,000	$ (553,864)		$ (307,000)	$ 102,864
Effect of current year passed adjustments on change in net position			(204,136)		
Total estimated effect on net position			$ 349,864		

Disagreements with Management - For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations - We have requested certain representations from management that are included in the management representation.

Management Consultations with Other Independent Accountants - In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Authority's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues - We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Authority's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to Management's Discussion and Analysis, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

DRAFT
Incomplete Work Product

We were engaged to report on the Schedule of Net Position by Operating Division and Statement of Revenues, Expenses, and Changes in Net Position by Operating Division which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Future Accounting Topics - GASB Statement No. 105, *Subsequent Events*, improves financial reporting related to subsequent events by clarifying the time frame for subsequent events, what subsequent events constitute recognized and nonrecognized events and specifying the items that are required to be disclosed about subsequent events. The provisions of this statement are effective for financial statements for the Authority's fiscal year ending June 30, 2027.

Electronic Fund and Wire Transfers - The risk of loss or fraud around the electronic transfer of cash is significant and has grown exponentially in recent years. Therefore, we suggest the Authority evaluate current controls around these types of transactions to minimize risks associated with electronic payments.

In general, the Authority's processes and controls should:

- Maintain dual authorizations over electronic payments.

- Develop a formal written policy for generating, approving and executing electronic payments to ensure that all transfers are properly performed, routed, and accounted for. The lack of a formal written agreement can lead to improper transaction recording, whether by accident or fraud, that can result in significant loss to the Authority.

- Utilize written agreements with vendors that specifically communicate wire procedures, account numbers, multi-factor authentication requirements, change or update requirements, etc. These agreements should be strictly followed and extremely difficult to change to minimize the risk of fraudulent activity around electronic payments. Your bank or insurance company many times will have best practices and templates that align with the banking procedures or insurance policies already in place.

Cybersecurity - Effective cybersecurity risk management continues to be more important than ever in today's environment. Those charged with governance and executive management (the governance team) face an enormous challenge: to oversee how the organization manages cybersecurity risk.

An effective cybersecurity risk management program includes assessments of your comprehensive risk, controls and vulnerabilities to provide reasonable, but not absolute, assurance that material breaches are prevented or detected, and mitigated in a timely manner. The combined effects of an organization's dependency on IT, the complexity of IT networks and business applications, extensive reliance on third parties and human nature (i.e., susceptibility to social engineering) are only likely to increase the need for effective cybersecurity risk management programs.

As a best practice, we encourage executive management to be intimately involved with the risk management program and to share the results with the governance team.

Comprehensive Policy and Procedure Review - Given the broad and deep scope of your operations, you should consider completing a comprehensive evaluation of the adequacy and effectiveness of the entity's internal financial policies, processes and procedures, including a comparison to best practices among organizations the same size.

For entities that have experienced budget cuts in the finance area or those that have experienced turnover, a periodic review of controls is imperative. Even if your finance team has been stable over the years, we remind you that even the best design of controls is only as good as the people who carryout and execute such controls.

Financial policies, procedures and processes are a key element of sound fiscal administration. When policies are effective, they can preserve or enhance the fiscal health and wealth of the organization and create efficiencies for staff members.

This comprehensive evaluation could include:

1. Evaluation of existing controls
2. Identification of financial policies that could lead to vulnerability to fraud and/or abuse
3. For those identified weaknesses and risks, recommendations for improvements

DRAFT
Incomplete Work Product

Restriction on Use - This information is intended solely for the information and use of the Board of Trustees and management of the Emergency Medical Services Authority and is not intended to be, and should not be, used by anyone other than these specified parties.

Closing

We will be pleased to respond to any questions you have about this report or set up an introductory meeting to discuss the other recommendations at no charge. We appreciate the opportunity to continue to be of service to the Emergency Medical Services Authority.

CERTIFIED PUBLIC ACCOUNTANTS

Wichita, KS
September __, 2026

DRAFT
Incomplete Work Product