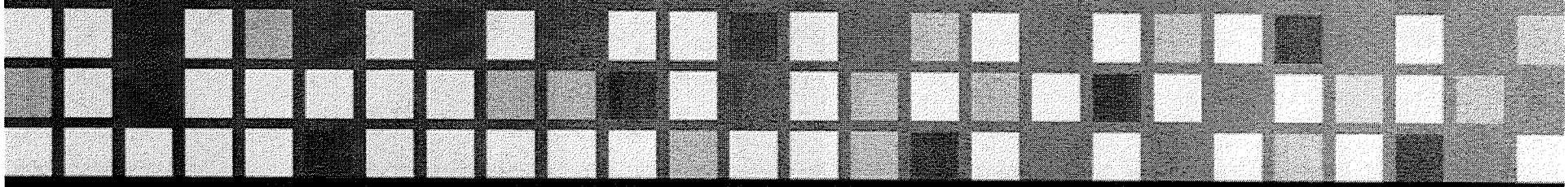
Emergency Medical Services Authority



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McGladrey & Pullen, LLP
Certified Public Accountants

Introductions

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- Kevin Smith
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- Kristen Hughes
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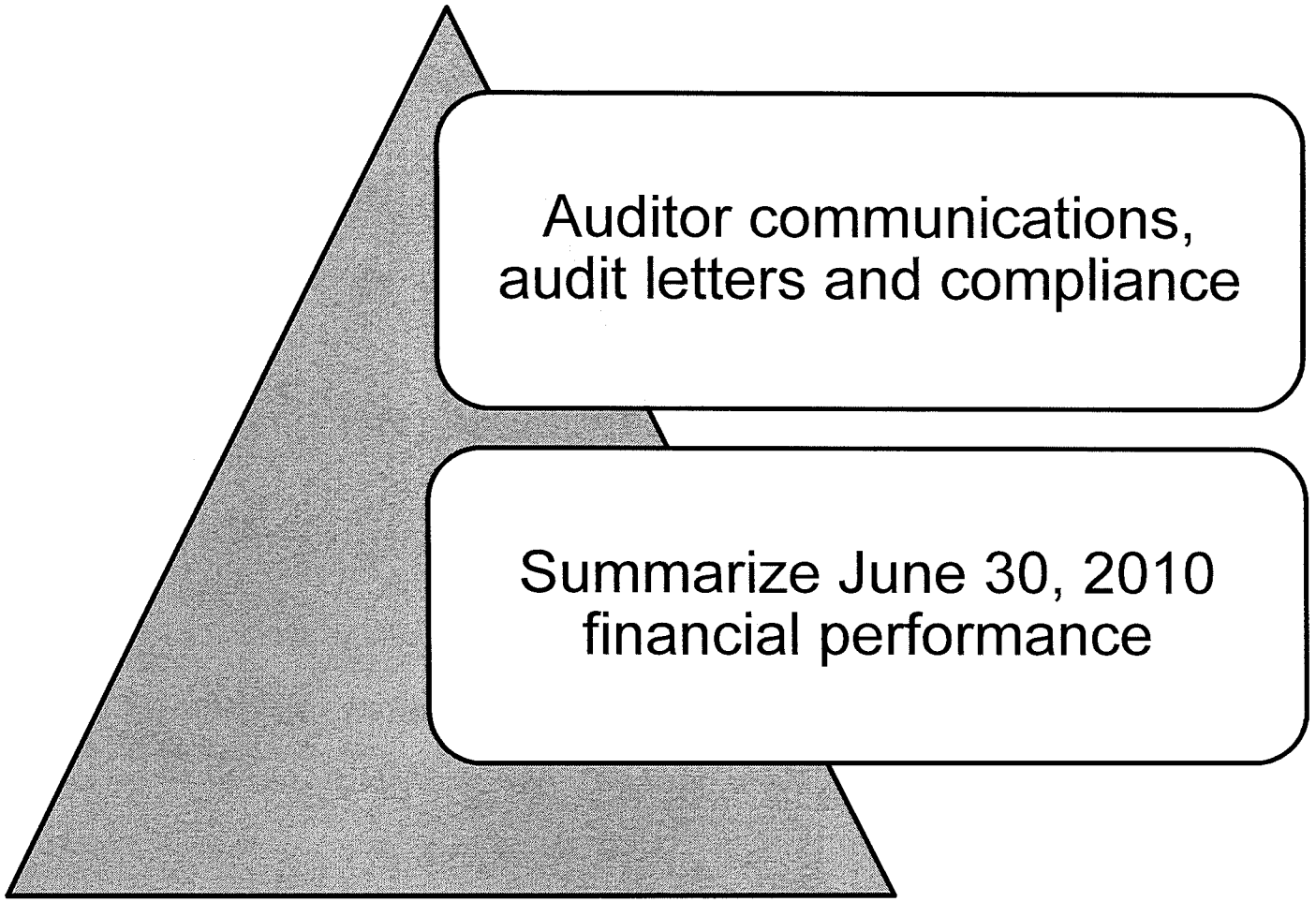
Agenda


Auditor communications, audit letters and compliance
Summarize June 30, 2010 financial performance

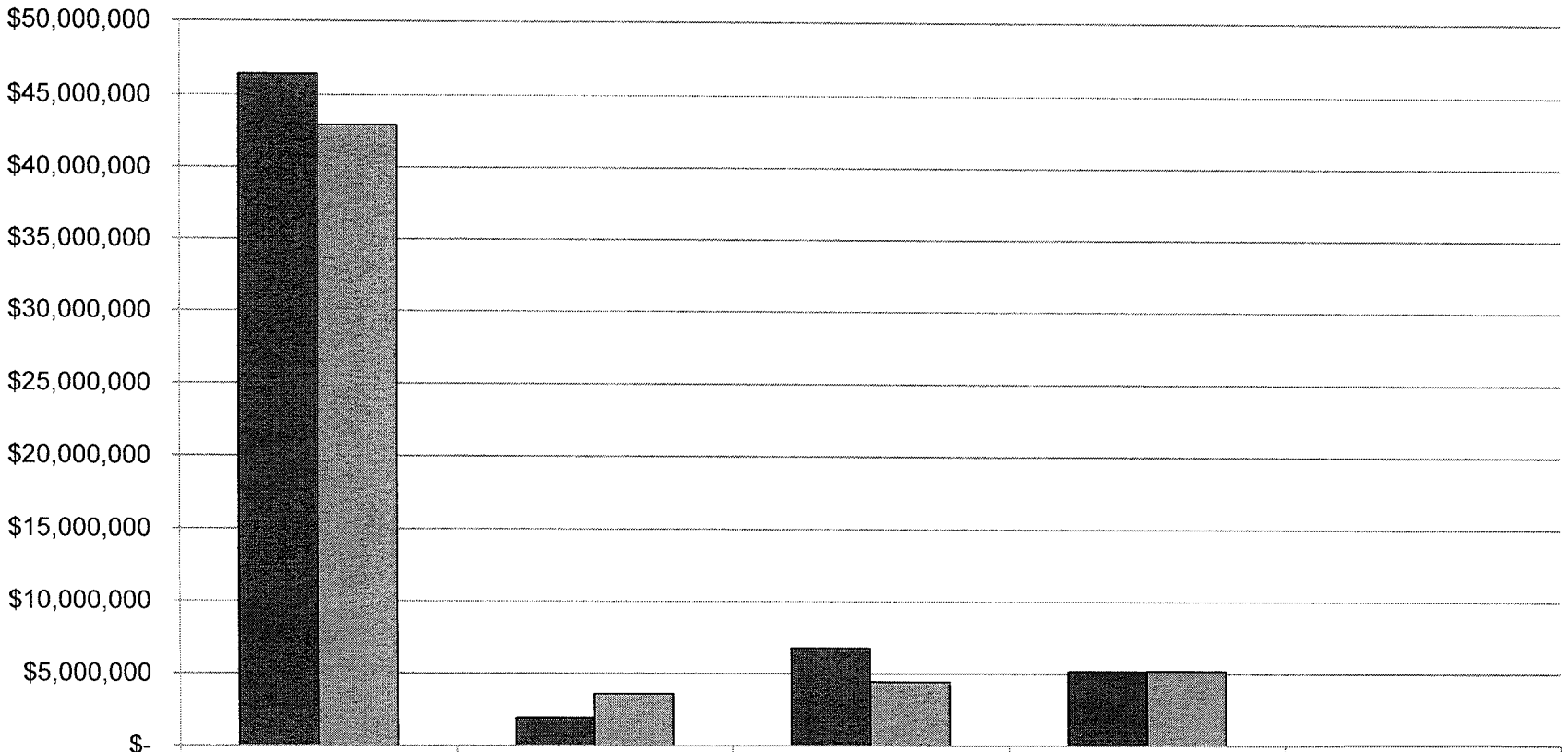
Auditor Communications with Board of Trustees

- Auditor responsibilities
- Accounting practices
- Management judgments and accounting estimates
- Audit adjustments
- Disagreements with management
- Consultation with other accountants
- Significant issues discussed with management
- Difficulties encountered in performing the audit
- Letter communicating significant deficiencies
- Certain written communications between management and the firm

Revenues

2010-$60,334,230

2009-$56,222,757



	Net patient service	Noncapital grants	Noncapital subsidies	Appropriations	Other
2010	$46,430,480	$1,927,077	$6,769,966	$5,163,977	$42,730
2009	$42,944,364	$3,611,007	$4,430,410	$5,190,712	$46,264

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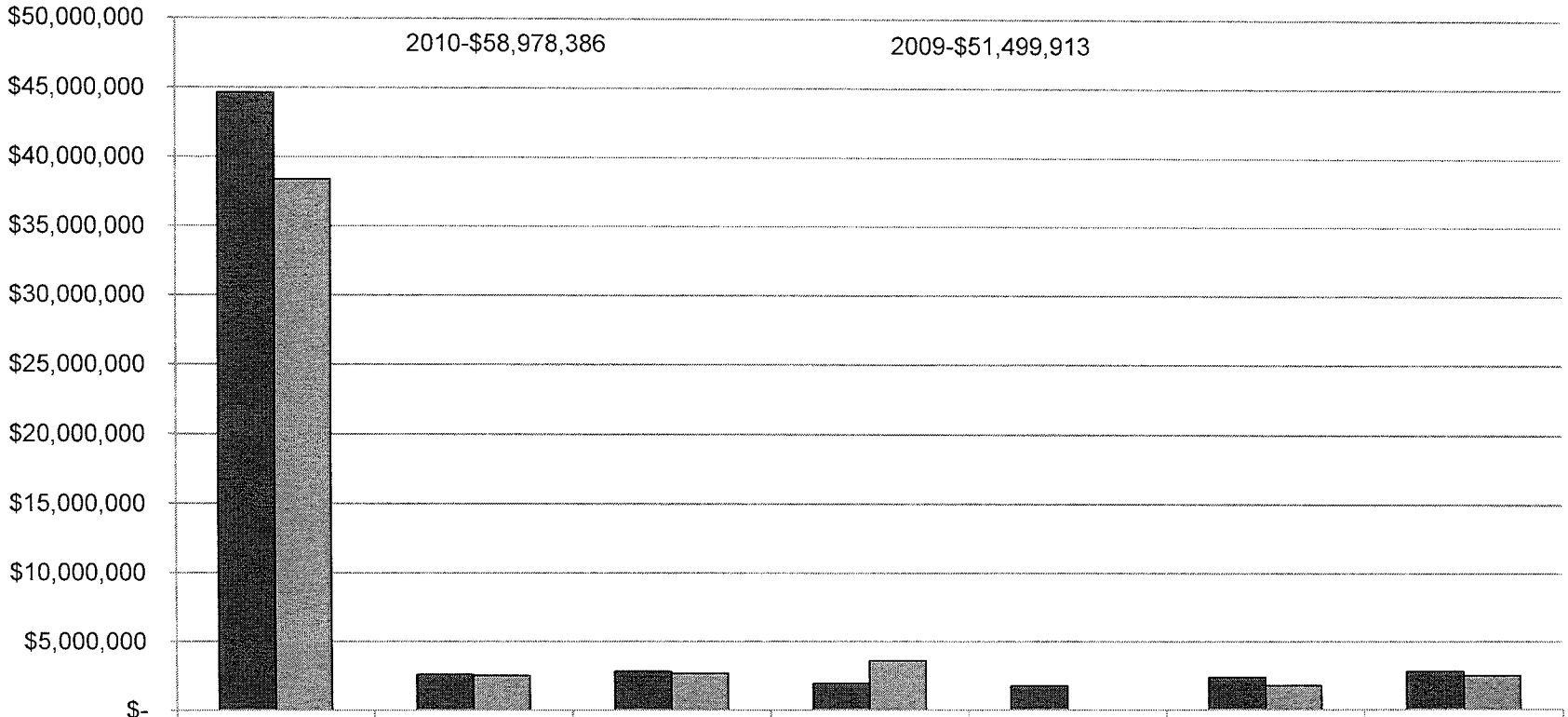
Expenses



	Contracted services	Salaries, wages, benefits	Lease,maintenance, utilities	Grants	First responder fee	Depreciation	Other
2010	$44,648,087	$2,614,589	$2,838,619	$1,927,077	$1,764,256	$2,369,692	$2,816,066
2009	$38,410,623	$2,537,204	$2,673,031	$3,611,007	$-	$1,776,038	$2,492,010

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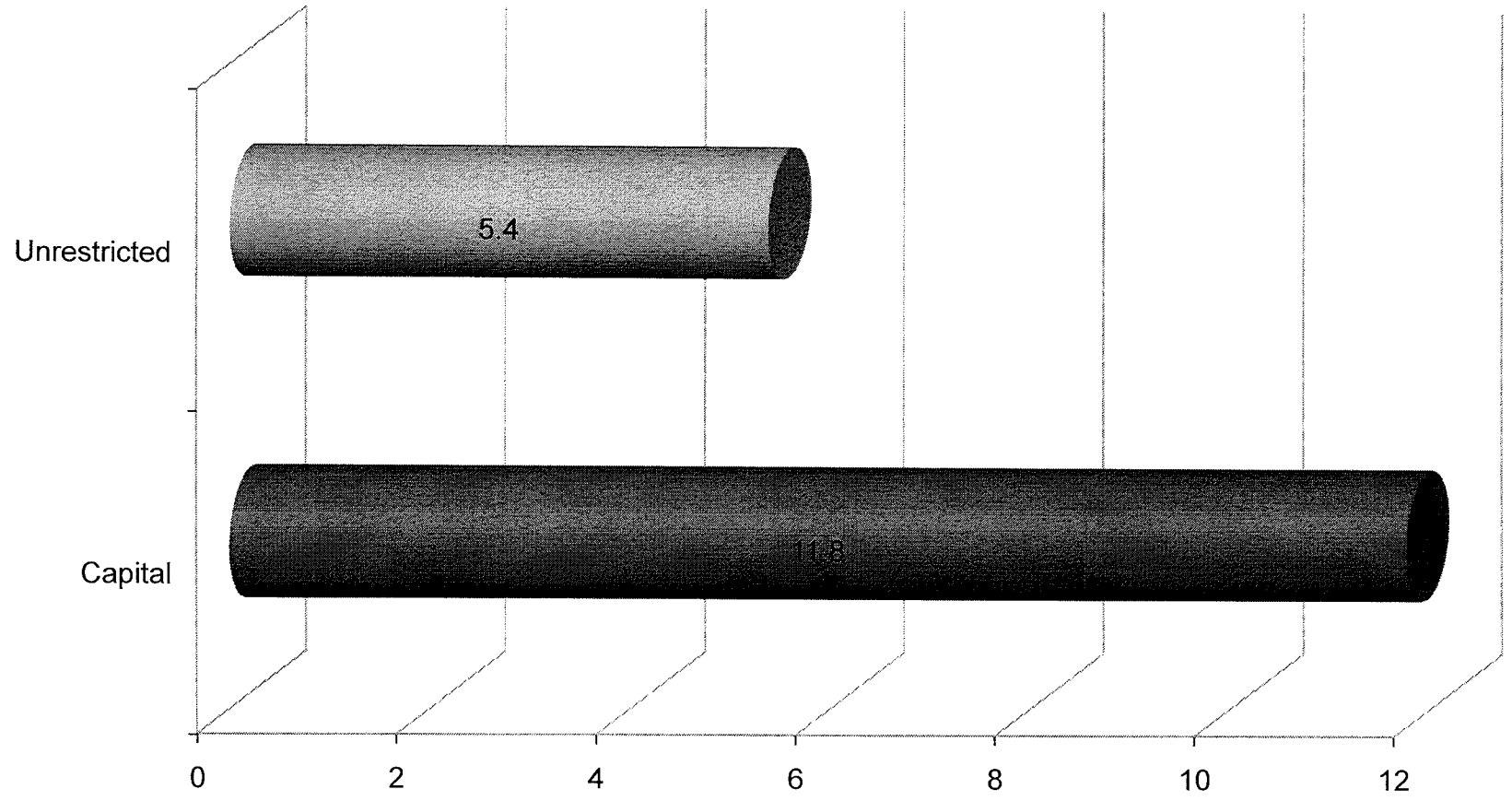
Net Assets 2010



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Single Audit

- Government Auditing Standards
  - Internal controls
    - Significant deficiency
  - Compliance with laws and regulations
    - No findings
- OMB Circular A-133
  - Major Program: Homeland Security Cluster
  - Internal controls
    - Significant deficiency
  - Compliance
    - Cash management finding

Questions