

Internal Audit of Columbus Fire and Emergency Medical Services

July 25, 2023

Presented by: Donna L. McGinnis, CPA CFE,
Internal Auditor /Compliance Officer

Audit Authorization

- ▶ The audit was authorized by City Council on August 9, 2022.

Audit Process

- ▶ Authorization of Audit
- ▶ Development of Audit Program
- ▶ Entrance Conference With Auditee
- ▶ Conduct of Fieldwork

Audit Process (Continued)

- ▶ Preparation of Draft Audit Report
- ▶ Exit Conference with Auditee
- ▶ Auditee Response
- ▶ Preparation of Final Audit Report

Audit Scope

- ▶ Budget Performance in our most recently completed FY22, compared to previous years.
- ▶ Operational review of Emergency Medical Services.

Audit Recommendations

- ▶ Recognize a budgetary line item in the Fire/EMS budget to specifically address the ongoing costs of outsourced labor contracts for aged fleet repairs.
- ▶ Add one additional FTE to the Collection Technicians team as they had previously been staffed at 4 in years past, when the billing volume was lower than it is today. This FTE should be totally devoted to EMS, as existing staff devote 75% of their efforts to EMS.
- ▶ Additional training should be provided to the EMS teams, addressing the importance of submitting Prehospital Care Reports that meet the minimum standards for billing. Even if using a private billing service, adherence to minimum billing standards is critical to best collection outcomes.

Audit Recommendations (continued)

- ▶ As 75% of all claims go through Medicare or Medicaid, CCG should consider contributing to the Medicare/Medicaid clearing house which would then provide an additional level of coverage for our submitted claims.
- ▶ If in the future, decisions lead to the use of a private billing service, it will be necessary to maintain points of contact within CCG. Both Finance-Revenue & Fire/EMS should participate as points of contact for any service that might be engaged. The private service will still need audit oversight to ensure compliance with the service agreement.
- ▶ As the community has begun perceiving the EMS service as a “taxicab” product, it is recommended that CCG adopt and enforce a fine or penalty for abuse of the 9-1-1 system and related EMS service. Such a penalty is likely to reduce the abuse that is currently unaddressed.

Auditee Response

- ▶ The Fire-EMS Department is committed to transparency in operations and upholding its' fiduciary responsibility to be good stewards of taxpayer dollars. The auditor's finding coincides with internally identified challenges associated with budgetary pressure on specific Fire-EMS budget lines. The Department's capacity to control these measures is limited at best. The Fire-EMS Department will continue to strive to meet its' community obligations with the resources provided.

Questions

- ▶ Are there any questions from City Council or Executive Management regarding this report?