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# PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL

 Pennsylvania Auditor General  PaAuditorGen  Pennsylvania Auditor General



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## News for Immediate Release

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### **Auditor General DeFoor's Performance Audit of Emergency Medical Services Operating Fund Finds Continued Lack of Internal Controls**

**HARRISBURG, Pa.** – Auditor General Tim DeFoor today noted a lack of internal controls remains an issue for the Pennsylvania Department of Health's (DOH) distribution of monies from the Emergency Medical Services Operating Fund (EMSOF) to regional EMS councils and the State EMS Advisory Board. The findings were a result of a legally mandated performance audit.

"Our performance audit had one objective: ensure the Department of Health properly accounted for the EMSOF," DeFoor said. "This is the fourth performance audit of DOH's administration of EMSOF since 2010 and the fourth time we found significant internal control issues that remain uncorrected. The good news is that DOH agrees with our findings and is using our audit as a roadmap to improve its infrastructure and oversight."

The audit covered the four-year period from July 1, 2017, to June 30, 2021. The audit found no findings with DOH's administration of the Head Injury Program, which accounts for 25% of the fund. Auditors had three findings and nine recommendations for DOH's administration of the rest of the fund, or \$34.8 million, that supports the statewide EMS system.

The findings included:

- DOH continued to ineffectively administer the EMSOF and failed to correct past significant weakness in its internal controls;
- DOH failed to adequately monitor and question potential misuse of EMS operating fund expenditures; and
- DOH failed to adequately review annual reports for completeness and accuracy.

Auditors recommended improving internal controls by developing policies and procedures on how to process and review relevant invoices, documentation and annual reports; training and adding more staff if necessary; and training the regional EMS councils on the uses and restrictions of EMSOF dollars. They also recommended DOH follow-up on deficiencies found in the annual reports to ensure information made available to the public is complete and accurate.

EMSOF is financially supported through fees from moving traffic violations and the Accelerated Rehabilitative Disposition program. DOH distributes 75 percent of the money in the fund to 13 regional EMS councils and the State EMS Advisory Board. EMSOF provides funding for training and certification

of personnel, patient quality assurance, data collection and documentation and licensing of all ambulances and medical response services.

To read the full audit, including past EMSOF audits, visit our website at [www.paauditor.gov](http://www.paauditor.gov).

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