



Department of Public Safety

Emergency Medical Services Audit

Audit Period: January through December 2012

Results Summary:

Objective	Conclusion
Grant Awards	Well-Controlled with Improvement Needed
Disbursement of Grant Funds	Well-Controlled
Subrecipient Monitoring	Well-Controlled with Improvement Needed

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Executive Summary

Background

The primary goal of the Emergency Medical Services (EMS) grant program is to enhance EMS service by providing funding for training and equipment to under-supported EMS organizations in Ohio. Grants are funded by seat belt fines and EMS funding provided for 2012-2013 was about \$3 million. In addition to training and equipment, the grants fund research that improves EMS operations in Ohio.

During the audit, OIA identified opportunities for the Department of Public Safety (DPS) to strengthen internal controls and improve business operations. This audit conforms with the *International Standards for the Professional Practice of Internal Auditing*. OIA would like to thank DPS staff and management for their cooperation and time in support of this audit.

This report is solely intended for the information and use of agency management and the State Audit Committee. It is not intended for anyone other than these specified parties.

Scope and Objectives

OIA staff was engaged to perform assurance work related to the EMS Grant program. This work was completed between December 2012 and February 2013. The scope of this audit was limited to the EMS Grant program. The audit objectives included:

- Evaluate the design and effectiveness of the grant award process.
- Evaluate the design and effectiveness of disbursement of grant funds to subrecipients.
- Evaluate the design and effectiveness of subrecipient monitoring.

OIA's sampling of grant awards, grant disbursements, and monitoring visits was judgmentally selected to identify and test awards and transactions that represented a potential higher risk. As a result, noncompliance reported may not be representative of the entire population.

The EMS Grants application software determines awards for grants and maintains grant information, however, we did not conduct testing over this application.

Observations and Recommendations

The Observations and Recommendations include only those risks which were deemed high or moderate. There were no high or moderate risk observations and recommendations identified as a result of this audit. Low risk observations were discussed with individual agency management and are not part of this report. However, the low risk observations were considered as part of the audit objective conclusions.



Appendix A – Classification of Conclusions and Observations

Classification of Audit Objective Conclusions

Conclusion	Description of Factors
Well-Controlled	The processes are appropriately designed and/or are operating effectively to manage risks. Control issues may exist, but are minor.
Well-Controlled with Improvement Needed	The processes have design or operating effectiveness deficiencies but do not compromise achievement of important control objectives.
Improvement Needed	Weaknesses are present that compromise achievement of one or more control objectives but do not prevent the process from achieving its overall purpose. While important weaknesses exist, their impact is not widespread.
Major Improvement Needed	Weaknesses are present that could potentially compromise achievement of its overall purpose. The impact of weaknesses on management of risks is widespread due to the number or nature of the weaknesses.

Classification of Audit Observations

Rating	Description of Factors	Reporting Level
Low	Observation poses relatively minor exposure to an agency under review. Represents a process improvement opportunity.	Agency Management; State Audit Committee (Not reported)
Moderate	Observation has moderate impact to the agency. Exposure may be significant to unit within an agency, but not to the agency as a whole. Compensating controls may exist but are not operating as designed. Requires near-term agency attention.	Agency Management and State Audit Committee
High	Observation has broad (state or agency wide) impact and possible or existing material exposure requiring immediate agency attention and remediation.	Agency Management and State Audit Committee