



El Dorado County Emergency Services Authority

Policy Subject Matter: **Financial Transaction Reporting and Accountability**
Review Date: **01.29.18**
Revision Date: **01.29.18**
Creation Date: **04.23.14**

I. Policy:

All financial transactions shall contain detailed information that is accurately documented and processed through a multi-tiered review and approval process that will result in clear and verifiable accountability for ambulance expenditures and reimbursements.

II. Purpose:

To establish procedures that the JPA and its contracting fire agencies shall follow to insure ambulance expenditures and reimbursements are thoroughly examined, correctly documented and reviewed for accurate financial transactions to be achieved.

III. Procedure:

A. JPA contracting fire agencies shall maintain a financial transaction system that includes:

1. Instructions for the accurate documentation of employee straight-time and overtime and its justification on time cards.
2. Supervisor and management review and approvals of time cards.
3. Accurate payroll tracking, coding, accounting and billing of employee wages, operating expenses and JPA reimbursement requests.
4. Management oversight of expenditures for purchases of goods and services and include on all backup documentation the JPA "Bill Authorization" stamp with authorized signatures for internal auditing controls.
5. Retain records in file as required per JPA policy Records Maintenance and produce those records when requested by the JPA and/or an auditor hired by the County.
6. Unless otherwise authorized to bill on a quarterly basis, requests for reimbursement from the JPA must be received by the JPA within sixty (60) days of the goods and services being received. The JPA reserves the right to decline reimbursements not received in the sixty (60) day period and/or when received after the closing of a fiscal year.

B. In July of each new fiscal year (FY), JPA contracting fire agencies shall report to the JPA executive director:

1. The names of the firefighter-paramedics/EMTs who will be staffing the ambulance(s).
2. The salary and benefit package costs for a total straight-time hourly rate as well as a total overtime rate of pay for the named employees they will be seeking to have reimbursed for services rendered.
3. Anticipated raises, step increases and added benefit package costs that are to occur over the course of the FY shall also be included in the report.

When seeking reimbursement for training courses, contracting fire agencies shall provide the JPA executive director with the name(s) of the firefighter-paramedics/EMTs who received the training, the employee's over-time rate of pay, and copies of their course completion certificates.

- C. Contracting fire agencies shall notify the JPA executive director within ten (10) working days when an employee/ambulance assignment change occurs. Information listed in (III. B.) will be reported for newly assigned employees.
- D. When it becomes evident that a firefighter-paramedic/EMT assigned to an ambulance will be on-leave from work for a period of time greater than sixty (60) days, the contracting fire agency shall have ten (10) working days to notify the JPA executive director.
- E. Contracting fire agencies purchasing uniforms and protective garments and equipment shall identify the name of the firefighter-paramedic/EMT who will be receiving the items.
- G. The JPA staff shall periodically review submitted provider agency payroll reports to ensure:
 - 1. Compliance with JPA policies and contractual agreements with the County of El Dorado and contracting fire districts.
 - 2. Straight-time and overtime hours and absences are accurately documented and calculated for what is owed to staff ambulances.
 - i. Should the JPA cease to exist, the funding for accrued compensated absences for JPA-funded employees shall be distributed accordingly to the transporting districts based on the availability of the funds set aside by the County Board of Supervisors in 1996 when the JPA was first created.
 - 3. Overtime hours worked by employees are appropriate for maintaining ambulance operations.
 - 4. Supplies, equipment and services are accurately documented and calculated for what is owed to operate the ambulances.
- H. When errors are found, JPA staff and its contracting fire agencies shall without delay make mutual notifications, correct the error and implement procedures so a reoccurrence can be prevented.
- I. JPA Staff and its contracting fire agencies shall aid the County of El Dorado with its annual audit of the JPA and provide all legally allowed and applicable financial data requested.