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**KEY LARGO FIRE RESCUE  
AND EMS DISTRICT**

Report of Findings - Phase I

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July 14, 2009

Board of Directors  
Key Largo Fire Rescue & EMS District  
98600 Overseas Highway  
Key Largo, Florida 33037-2337

To the Board of Directors:

### **Introduction and Scope**

Thank you for retaining our firm, Berkowitz Dick Pollack & Brant Certified Public Accountants & Consultants, LLP (“BDPB”), to provide forensic and consulting services for the Commissioners of the Key Largo Fire Rescue and EMS District (“KLFR&EMS” or “District”). We were engaged to perform a limited analysis of the operations as it related to EMS services only. The EMS services are provided by the Key Largo Volunteer Ambulance (“KLVAC”), a not-for-profit corporation. The work was designed to be done in phases and steps as follows:

#### **PHASE I**

1. Interview those charged with governance.
2. Determine specific scope of testing for payroll and personnel, cash and cash disbursements and budget transfers. Our scope will include transactions from October 1, 2007 through March 31, 2009.
3. Confirm cash in certificates of deposit, checking accounts and savings accounts.
4. Meet with the independent auditors to determine the extent of internal control testing performed, problem areas during the audit (if any) and findings of the auditor.
5. Interview employees of KLVAC to determine policies and procedures regarding cash receipts, cash disbursements and payroll.

6. Review payroll records and determine compliance with any contractual or written guidelines.
7. Review timecards and other detailed payroll data to schedule regular and overtime paid.
8. Review wages and compensation for adherence to wage and hour guidelines.
9. Test procedures over cash receipts, cash disbursements and payroll for adherence to policies.
10. Review budgeting procedures including budget transfers.
11. Determine extent and amounts of budget transfers and modifications.
12. Provide internal control recommendations where necessary over budgeting, cash receipts, cash disbursements and payroll.
13. Compare KLFR&EMS District to statistical and national norms and standards.
14. Document results and recommend if additional work and procedures are required.

Step 4 above was not performed since the independent audit was conducted at the District level, not at the KLVAC level.

Step 9 above was not performed and can be included as part of our Phase II work.

We did analyze the budget and budget changes as described in Step 11; however, budget transfers were generally related to payroll and were covered in other procedures.

The specific scope of testing that was determined pursuant to Step 2 above has been summarized in Schedule 1 of Appendix A to this report.

BDPB did not audit, review or compile the financial statements of Key Largo Fire Rescue and EMS District or the KLVAC, nor did BPDB perform any type of review (under the AICPA Attest Standards) of both entities' books and records.

### **Summary of Procedures and Findings**

BDPB read the “Open Letter to the Members and Board of Directors”, dated April 7, 2009 (“Delgado Letter”), written by Johnny Delgado (“Delgado”), the former KLVAC Safety and Training Officer and Vice President of the Board. This letter stated Delgado’s concerns and recommendations for District oversight over the KLVAC. BDPB also met with Delgado to discuss his letter and his concerns.

BDPB reviewed records provided by Delgado, Vicky Fay (Clerk, KLFR&EMS District), Tom McDonald and Joan Vasco (the accountants for KLVAC), Betsy El Kourey (KLVAC Secretary/Admin), and various other members of the KLVAC. These records included, but were not limited to:

- Electronic version of the KLVAC QuickBooks accounting software file
- Payroll records for 2007, 2008 and parts of 2009— including W-2's, W-3's, 1099's, 1096's, payroll reports, manual time cards, Volunteer Department Roster & Reimbursement Request reports, and memos on the new reimbursement plan and the new pay scale
- PPSI/ Billing reports for March 2009
- March 2009 check stubs for KLVAC bank accounts
- Bank statements as of March 31, 2009 for all bank accounts and CD's listed in the KLVAC general ledger
- KLFR&EMS District Purchasing Policies and Procedures Manual
- Various Minutes from Board of Director Meetings
- 2007 Form 990 for the KLVAC
- KLFR&EMS District Annual Financial Report for the Fiscal Year Ended September 30, 2006
- Agreement Between KLFR&EMS District and KLVAC dated October 2007
- Articles of Incorporation and Organizational Documents for KLVAC
- KLVAC Compensation Analyses
- KLFR&EMS District Budget Information and Schedules
- Emails and Correspondence of KLVAC employees and volunteers

On May 4<sup>th</sup>, 2009, BDPB conducted interviews on the second floor of the Key Largo Volunteer Ambulance Corporation Building, 98600 Overseas Highway, Key Largo, Florida. The chart below details the individuals interviewed:

<b>Name</b>	<b>Title</b>
Tess Marra	KLVAC Volunteer
Ken Edge	KLVAC Volunteer, Member of BOD
Kay Cullen	KLVAC Volunteer, Secretary of BOD
Betsy El Kourey	KLVAC Secretary/Admin
Donald Bock	KLVAC Assistant Chief, Treasurer of BOD
Franky Jones	KLVAC Chief, Member of BOD
Jackie Bello	KLVAC EMT Supervisor, Member of BOD
Brenda Beckmann	KLVAC Medic/EMT, President of BOD, Infection Control Officer
Vicky Fay	KLFR&EMS District Clerk
Cecelia Smith	KLVAC EMT, Member of BOD
Paul Doan	KLVAC Medic, Member of BOD
Robert Stoky	KLVAC Medic, Former Member of BOD

Based on these interviews, there were two general views expressed: (1) some individuals who feel that current policies and procedures within the KLVAC are generally acceptable, although there is some room for improvement, and (2) some individuals who feel that major change is necessary and it is time to bring in new policies and procedures.

The interviews provided us with insight into the current policies and procedures for the KLVAC and the potential risks that exist due to an overall lack of oversight in multiple areas. We have summarized our procedures and findings below.

Based on our discussion with Mr. Delgado and the multiple interviews conducted, we were able to evaluate the allegations and recommendations as set forth in the Delgado Letter and provide our observations and recommendations for the KLFR&EMS and ultimately the KLVAC.

### **Mr. Delgado's Letter**

The Delgado Letter had seven allegations/recommendations. We were able to substantiate certain of Mr. Delgado's allegations which require immediate attention by the District board. We also found several areas where improvements would benefit KLFR&EMS.

### **Delgado Allegation/Recommendation #1**

Delgado's first recommendation called for the forensic analysis of the financial records and controls of KLVAC with a view towards correcting any inconsistent practices and investigating the potential lack of standard business practices and checks and balances that are observed at most organizations. Our specific focus for this item was the review and analysis of payroll, scheduling of overtime, consecutive shifts worked, cleaning fee paid to an employee, and procedures regarding funding requests for the District.

### **Findings**

- Payroll reports accurately reflected the hours being worked based upon the supporting payroll and accounting records that we examined. However, we found no policies on the number of hours that could be worked by a particular individual.
- Based on a sample of manual time card entries, we noted that the Chief scheduled himself for work weeks which often included three consecutive 24 hour shifts (see Appendix A, Schedules 2A & 2B) and regularly worked six 24 hour shifts during a two week period (see Table 1 below). As also indicated in Table 1, most paramedics worked four or less 24 hour shifts per two week period.

TABLE 1

**Key Largo Volunteer Ambulance Corp Inc.  
Analysis of Payroll- Number of 24 Hour Shifts Worked by Medic  
Selected 2 Week Time Periods**

Name	24 Hour Shifts Worked per Two Week Time Period									
	Period ended 10/13/07	Period ended 12/8/07	Period ended 2/16/08	Period ended 7/5/08	Period ended 7/19/08	Period ended 8/2/08	Period ended 11/8/08	Period ended 1/3/09	Period ended 2/28/09	Period ended 3/28/09
Beckmann, Brenda H.	-									
Bello, Jacquelyn										2
Bello, Leonardo								1	1	2
Bock, Donald	-	-	-	-	-	-	-	-	1	1
Cruciger, David	2		1	1	1	2	1	1	2	1
Delgado, Juan E	1	3	3	6	2	-	1	4	4	4
DePauw, George W.	1	1	1	1	-	2	1	-	1	-
Fell, Ronald J	2	2	3	1	3	2	1	-	3	1
Fernandez, Daniel L							1	1	-	-
Hein, Jermaine	-	1								
Jones, Franky R.	8	6	7	7	8	7	7	6	4	4
Ladaga, Gianni	4	4	3							
Romera, Mario							-	1		
Smith, Cecilia	2	2	1	2	1	2	5	1	1	3
Stoky, Robert							2	1	3	2
<b>Grand Total</b>	<b>20</b>	<b>19</b>	<b>19</b>	<b>18</b>	<b>15</b>	<b>15</b>	<b>19</b>	<b>16</b>	<b>20</b>	<b>20</b>

- We scheduled the regular and overtime hours and amounts paid as recorded in the KLVAC general ledger for 2007, 2008 and the period ended April 15, 2009 (See Appendix A, Schedule 3). The amount recorded in the general ledger for 2007 and 2008 agreed to the W-3 and W-2's filed for those years.
- During our interviews, we were informed that most of the paramedics for the KLVAC have other full time employment; their job at the KLVAC is considered a second job and they are working 24-48 hours per week to earn additional income.
- We noted that there is no standard reimbursement practice between the KLVAC and the District.
- During our interviews, we learned that the KLVAC bills for and receives payment from insurance companies and others for transport services. KLVAC receives this money directly and does not report it to the District. These funds allow the KLVAC to survive for a period of time without requesting funds from the District. We were not engaged to review this process and believe that additional work and written procedures on how to handle this process is necessary (see discussion in *Additional Findings, Recommendations and Potential Additional Work* on Page 10).
- Cash confirmations as of March 31, 2009 were prepared for all bank accounts and certificates of deposit per the general ledger. BDPB received the confirmations directly from TIB Bank via facsimile. These confirmations were signed by Stephanie Seabeck, a TIB Bank representative. All balances were confirmed and reconciled to the general ledger without exception.

- The KLVAC Secretary receives a \$250 monthly stipend for maintenance / cleaning.

### Recommendations

- Mandatory “Kelly” or rest days should be implemented to ensure that paramedics are not working excessive hours. The industry practice is for two days to be taken off after each 24 hour shift worked. If overtime greater than 8 hours is required in excess of a 24 hour shift, industry norms require four consecutive days off.

In practice at KLVAC, back to back 24 hour shifts (48 hours shifts) are common. When 48 hour shifts are an absolute necessity, we suggest that four consecutive days off are required for that employee. Additionally, due to the fact that most paramedics at KLVAC have other employment, consideration of the other employment should be factored into the scheduling of shifts. For example, if a paramedic works a 24 hour shift in another jurisdiction, the industry norm would imply that he/she should be required to take 2 days off before returning to work at either KLVAC or any other jurisdiction. We feel that the multiple jurisdiction issue needs to be addressed and a formal written policy should be created.

- A minimum number of full time equivalent paramedics should be established and that number should be maintained to eliminate or minimize overtime.
- The Board should limit the amount of time within which reimbursement for payroll can be requested (i.e. 45 days).
- The Board should receive transport revenue data for transports, billing and collections. The KLVAC should request funding in full each month and the District should adjust the monthly funding for the transport collections received by the KLVAC.
- The KLVAC should be permitted to keep and utilize its revenues collected from CPR classes, room rental, interest income, or other minor sources of revenue to the KLVAC since this revenue is outside of the budgeted revenues between KLVAC and District. To the extent that the District participated in renovations and capital improvements to the building, the District should receive a pro-rata share of the revenue derived from the facility.
- The cleaning fee should be a KLVAC expense and not a District expense unless it can be shown that it is necessary and not included within the salary<sup>1</sup> paid to the KLVAC secretary. If the KLVAC decides to continue to pay this amount, it should do so from its funds received for services which are not contracted through the District.

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<sup>1</sup> The Secretary’s salary is actually paid by Monroe County, but the District reimburses the County for the expense and thus it is ultimately an expense of the District.



**Delgado Allegation/Recommendation #2**

Delgado stressed the need to define and document the role of the President.

**Recommendation**

- Best practices dictates that roles and duties of all officers and directors be defined and documented.

**Delgado Allegation/Recommendation #3 and #6**

Delgado requested that the by-laws change to reclassify the Chief as a non-voting member of the Board of Directors. His additional concerns included potential Sunshine issues, possible whistle blower violations, the lack of oversight over the Chief, and drug free workplace issues.

**Findings**

- We noted that there was a potential Sunshine violation due to the nature of the Chief's job and his status as a member of the Board of Directors.

We requested legal counsel to assist us with Sunshine Law issues. The concern was that in instructing staff he may discuss issues that may be voted upon at a later date.

- Legal counsel determined that there was no formal whistle blower violation as the complaint referred to in the Delgado Letter was not documented in writing and signed. We noted that there are no policies and procedures describing how to handle a potential violation.
- We did not identify any formal review process of the Chief's performance by the District.
- We did find drug free workplace policies in the manual; however, we did not perform any procedures to confirm that these policies are being complied with.

**Recommendations**

- The Chief should not be a member of the Board of Directors as it may cause Sunshine Law violations and this should be confirmed with legal counsel in writing. However, the Chief should attend Board meetings only in his capacity as Chief.
- A formal procedure regarding how to handle complaints and potential whistle blower allegations must be documented. Furthermore, we suggest that the legal counsel for the District be copied on all such complaints to ensure that any liability is properly addressed and handled on behalf of the District.

- The Chief should be given a performance review annually by the District as part of a review of the services provided to the District by the KLVAC.
- The District should request the drug test results for all individuals that were tested during the year before funding the KLVAC.

**Delgado Allegation/Recommendation #4**

Delgado felt that the District should have one commissioner attend meetings of the Board of Directors of the KLVAC.

**Recommendation**

- Delgado’s request appears reasonable. This would assist in disclosure issues as the minutes of the KLVAC could then be added to the agenda of the District and full disclosure and transparency would occur at all levels.

The KLVAC Board should also consider diversifying by adding more EMT’s, members at large and possibly an unrelated medical person.

**Delgado Allegation/Recommendation #5**

Delgado felt that the KLFR&EMS Board should provide a detailed and clear explanation to KLVAC of its complete oversight authority which deals with additional Sunshine Law issues.

**Recommendations**

- We referred these issues to counsel and requested that a Sunshine Law briefing be held for both Boards. Additionally, there should be a required briefing each time after an election.
- The Board should adhere to the attorney’s advice on the Sunshine Law and if the KLVAC fails to materially comply, the District Board should consider its alternatives, including the termination of the contract with KLVAC.

**Delgado Allegation/Recommendation #7**

Delgado claimed that budget transfer policies were not adhered to.

**Findings**

- We did not find a written policy on budget transfers that adequately and effectively monitors the budget and budget transfer process.

- Budget transfers are the formal means of transferring expenditures from one category to another. Typically, they allow a governmental entity to monitor the budget and determine areas of potential budgetary overages. However, because the District is the taxing authority and the KLVAC actually provides the service in this arrangement, the situation for the District is not typical. The KLVAC receives funds for transports.
- The KLVAC requisitions reimbursement for payroll and overtime as well as EMT reimbursements from the District only on an as needed basis when transport receipts to the KLVAC do not cover payroll expense. Since the reimbursement for payroll and overtime from the District is not always necessary, budget transfer requests from the KLVAC may not be significant until late in the year when it is too late for the District to adjust the budget and make meaningful changes.
- The actual payroll costs exceeded the District budget for the fiscal year 2007/2008 as noted in the table below:

Payroll Item	Budget	Actual	Over Budget
Volunteer Reimbursement	\$ 89,845	\$ 110,995	\$ 21,150
Paramedic Payroll	262,800	277,461	14,661
FICA taxes @ 7.65%	26,977	33,669	6,692
Florida Unemployment Tax	420	150	(270)
Back paramedic pay	-	66,487	66,487
<i>Totals</i>	<u>\$ 380,042</u>	<u>\$ 488,763</u>	<u>\$ 108,721</u>

The District also budgeted \$150,750 for “EMS Income Applied to Offset Reimbursement.” This represents the Districts budgeted amount of transfer revenue that it anticipated KLVAC receiving during the budget period. KLVAC actually received \$198,343 of transfer revenue during the budget period—an additional \$47,593. This additional income was used to partially cover the excess payroll expenses of KLVAC; however, District was forced to cover the remaining payroll reimbursement requirement of approximately \$60,000 (purportedly related to the back paramedic pay<sup>2</sup>).

### Recommendations

- The budget is that of the District. The District is the only entity with the power to transfer line items. If the KLVAC wishes to spend its own dollars in a discretionary manner, the District cannot prohibit it. However, the District should only fund based upon the budget it has allocated. If additional transfer revenue is received by KLVAC in a particular month, the funding for payroll from District should be decreased by the unbudgeted amount of transfer revenue that was

<sup>2</sup> The back paramedic pay was paid in July of 2008 to individuals that had not been properly compensated for overtime worked over the previous two years.

received—the excess transfer revenue should not be used to pay overtime that was outside of the monthly budget.

- Ideally, budget requests would be regular and any money needed in excess of budget would require a budget transfer.
- The District has final say on budget issues and should stand firm in this regard.

Our review of the procedures indicated a lack of internal controls over budget transfers. Since this was outside the scope of our work, we would need to perform additional procedures to determine the extent of risk in this area.

### **Additional Findings, Recommendations, and Potential Additional Work**

This section includes additional recommendations that resulted from our interviews and review of documents. We did not repeat the recommendations that are stated above in the section that addresses the Delgado Letter.

#### **Salaries and Volunteer Reimbursement**

We were asked to specifically investigate whether the Chief approved and implemented a raise for the President of the KLVAC Board of Directors, on or about December 2007, without the approval of the District Board of Directors.

#### **Findings**

- In a document entitled *KLVAC Compensation Analysis 2007* (“Comp Analysis”), a proposal was made to change the volunteer reimbursement plan to the following:

<u>Volunteer Reimbursement</u>	
Monthly Base	\$ 350
Weekday	\$10/day
Holiday	\$10/day
Back-up	\$10/call

<u>Supplemental Positions (Monthly pay)</u>		
Board Pay	\$	25
EMT Super	\$	150
Training Pay	\$	30 *
13th Month Pay	\$	150 **
Vacation	\$	150 ***
President	\$	1,400
Chief	\$	2,000
Insurance Clerk	\$	150
Infection Control Officer	\$	150 ****

\* Based on cumulative pay for attending all three training classes per month

\*\* If a volunteer received the base pay for all 12 months, this was a one time "thank-you" pay

\*\*\* Once per year

\*\*\*\* The pay for the infection control officer was approved prior to the Comp Analysis and was not part of the Power Point presentation

This document also requested approval for an increase of \$48,711.82 to the payroll budget to cover the increased payroll costs proposed in the Comp Analysis, which included the costs of the new volunteer reimbursement plan.

Per the KLVAC Board of Director minutes from October 2, 2007, “the Compensation Analysis presented to the Fire EMS Board was unanimously approved as presented...[and] will become effective November 1, 2007 upon the Fire/EMS Board approval.”

According to the minutes from the KLFR&EMS Board meeting held on October 22, 2007, Johnny Delgado presented the new KLVAC Compensation Package and Contract Deliverables to the District Commissioners and staff. Delgado explained that the new plan may result in the KLVAC exceeding their approved budget by approximately \$49,000. Per the District minutes:

*Tom Tharp made a motion to “Approve the concept as presented, which will increase the budget \$48,711.82.” The motion was seconded by Mike Cavagnaro. The motion was approved unanimously by the Board.”*

Thus, the Comp Analysis was approved by both the KLVAC and District Boards and was effective on November 1, 2007.

The KLVAC President also held the title of Infection Control Officer. According to Delgado, Wendy Carlisle is the Insurance Clerk for the KLVAC. The KLVAC

payroll records did confirm that Wendy Carlisle was paid \$150/month starting in November of 2007.

Based on the Comp Analysis, the KLVAC President would receive a volunteer reimbursement of \$1,575 per month as follows:

Board Pay	\$ 25
President	1,400
Infection Control Officer	150
Total Reimbursement	<u>\$ 1,575</u>

As reported in the General Ledger of the KLVAC, the KLVAC President received volunteer reimbursement payments as follows:

Name	Date	Payroll Item	Gross Amount Paid	Proper Amount per Comp Analysis	Amount Overpaid
Beckmann, Brenda H.	12/11/2007	Volunteer/Corps	\$ 1,725	\$ 1,575	\$ 150
Beckmann, Brenda H.	1/11/2008	Volunteer/Corps	1,875	1,575	300
Beckmann, Brenda H.	2/6/2008	Volunteer/Corps	1,725	1,575	150
Beckmann, Brenda H.	3/5/2008	Volunteer/Corps	1,725	1,575	150
Beckmann, Brenda H.	4/8/2008	Volunteer/Corps	1,725	1,575	150
Beckmann, Brenda H.	5/14/2008	Volunteer/Corps	1,725	1,575	150
Beckmann, Brenda H.	6/4/2008	Volunteer/Corps	1,725	1,575	150
Beckmann, Brenda H.	7/2/2008	Volunteer/Corps	1,725	1,575	150
Beckmann, Brenda H.	8/20/2008	Volunteer/Corps	1,725	1,575	150
Beckmann, Brenda H.	9/2/2008	Volunteer/Corps	1,725	1,575	150
Beckmann, Brenda H.	10/9/2008	Volunteer/Corps	1,725	1,575	150
Beckmann, Brenda H.	11/12/2008	Volunteer/Corps	1,725	1,575	150
Beckmann, Brenda H.	12/10/2008	Volunteer/Corps	1,725	1,575	150
Beckmann, Brenda H.	1/14/2009	Volunteer/Corps	1,875	1,575	300
Beckmann, Brenda H.	2/10/2009	Volunteer/Corps	1,875	1,575	300
Beckmann, Brenda H.	3/11/2009	Volunteer/Corps	1,875	1,575	300
Beckmann, Brenda H.	4/8/2009	Volunteer/Corps	1,875	1,575	300
<i>Totals</i>			\$ 30,075	\$ 26,775	\$ 3,300

The KLVAC President was receiving \$150 - \$300 more than was approved by the District Board pursuant to the approval of the Comp Analysis.

### Recommendations

- The KLVAC President's monthly pay should immediately be adjusted to the proper gross amount of \$1,575/ month. Additionally, the KLVAC President should reimburse the KLVAC and/or the District for the excess compensation she received. The District should also consider appropriate restitution and/or disciplinary action.

- All salaries and stipends for KLVAC employees and volunteers<sup>3</sup> that are potentially reimbursable by the District should be approved by the District and clearly defined in a written document, including full disclosure of who is receiving these amounts on an annual basis. This should be done annually as part of the budget making process. If the KLVAC chooses to pay additional monies that have not been approved by the District to employees or volunteers of the KLVAC, payment should be made from KLVAC funds that were not obtained from the District.

The District should be the only body to approve salary and other increases. If increases occur within the KLVAC without District approval, those increases should be paid for by funds from the KLVAC (including the amounts received from regular transports but excluding the inter-facility transports) – not with funds that were obtained from the District.

- All payroll expenses over budget must be brought to the attention of the District within 45 days or the expense is not reimbursable. The District should also be provided a paramedic payroll report monthly or for each two week period that details the hours worked and amounts paid—this will help to provide the District with timely information on the largest expense item of the KLVAC. These payroll reports will also help provide more oversight and lead to any payroll issues being dealt with on a timely basis.
- KLVAC should provide proof of filing of all applicable forms 1099's and W-2's to the District.

### Payroll and Personnel Procedures & Security of Premises

#### Findings

- The current time card system is not adequate. There is no ability to verify hours worked by the paramedics. The time card system is currently on the honor system. This provides no recourse if there is a dispute as to the number of hours worked. Additionally, the Chief is currently the only person that signs off on the time cards and this is done at the end of the two week period when the time card is turned in by the employee. The Chief simply verifies that the time card matches the monthly schedule that was prepared.
- The doors to the KLVAC facility are not locked as a general practice and the locks on the doors have not been changed for many years.

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<sup>3</sup> These include amounts paid for paramedic salaries, EMT/volunteer stipends, and amounts paid to board members for work performed on behalf of the District.

Recommendations

- We recommend one of the following solutions for tracking hours worked by employees:
  - Purchase and institute a card access system to clock in and out for each shift and to provide secure access to the premises. This access card system would provide automated arrival times and departure times. It would also help improve the security of the building. Only individuals with these access cards should be able to gain access into the building.

Or

- Require a sign off at clock in and clock out. When the paramedic clocks in and picks up the truck, another medic, volunteer, secretary or any other KLVAC member present at the time should sign off and verify the time on the timecard. The Chief can provide a second sign off at the end of each two week period that verifies that the hours worked match the schedule and that each clock in and clock out was signed off by another party. An individual should also be assigned the responsibility to review the Chief's timecard at the end of each two week period.
- We observed that the exterior doors on the first and second floors were not locked. If the access card system is utilized, the security issue will be improved. If the access card system is not instituted, the KLVAC should consider upgrading their locks and security and possibly changing the locks on all doors.
- Proof of current licensure should be maintained for all EMT's and Paramedics and available to the District upon request.
- The KLVAC should strengthen its policies on when and if a suspension is in order. The KLVAC should consider using a personnel Board in lieu of the Chief to make these decisions to help with possible legal complaints and lawsuits.

Public Disclosure Recommendations

Findings

- We had difficulty in obtaining all of the Board minutes from the KLVAC.

Recommendations

- The minutes of the KLVAC which deal with the work of the District should be included in the agendas of the District for disclosure purposes. Likewise, relevant financial data (such as variances from budget) should be included in the agendas of the District.



- A records retention system for minutes and other significant documents must be written and followed.

### The Chief's Duties

#### Findings

- We noted that the Chief has incompatible duties. He schedules all paramedic shifts, including his own.

#### Recommendations

- Scheduling should be done electronically by someone other than the Chief, similar to how the EMT's are scheduled and maintained.
- The Chief's duties should be documented in writing so there is no question about his responsibilities and authority.
- A grievance or complaint system should be implemented so that if there is a problem there is adequate legal redress. Please note that this is not an assault on the Chief but rather a concern over potential legal implications that could occur under the current system.

### Secretary

#### Recommendations

- Consideration should be given to restructuring the job of the secretary of the KLVAC to include more oversight and reporting back to the District.

### Inventory Control

#### Findings

- We found little to no controls over inventory and the use and ordering of supplies. During our interview with the Chief, he indicated that only “expensive items and narcotics” were reconciled to the run reports; other items are not.

#### Recommendations

- While we found no evidence of a problem in this area, a more formal inventory system would add better controls.

Additional Work

- The inventory system was not tested. Additional testing of the run reports, reconciliations of expensive items and narcotics and physical inspection of the inventory supply would be required to test the inventory system and controls.

**Receipts and Disbursement Process, Books and Records, Transport Revenue and Controls**

Through the course of our work and interviews, we gained a general understanding of the receipts and disbursement process and record keeping at KLVAC. Although this topic was outside the scope of our engagement, we have noted herein our findings and recommendations for improvement in this area.

Findings

- There are five bank accounts at the KLVAC—the Billing account, the Building Account, the Corporate (or Transfer) account, the Training (or CPR) account and the Cunningham EMS Scholarship account. The Building, Training and Cunningham EMS Scholarship accounts had no activity during the first quarter of 2009. The bank balance in these three accounts agreed to the general ledger provided as of March 31, 2009. The Billing and Corporate accounts have the majority of the activity for the KLVAC.
- The Billing account is the main account that records the insurance receipts (primary and secondary) and all deposits that are received from the transports of patients<sup>4</sup>. Additionally, the paramedic (or “medic”) payroll is paid from this account and any refund checks that need to be issued to patients for duplicate payments or overpayments are paid from this account.

Payroll checks are recorded live (or online) and were recorded in the general ledger timely; all other checks written from this account were not entered in the general ledger timely. As of May 12th, 2009, the deposits, interest earned and checks written in March by the KLVAC for this account had not been communicated to the KLVAC accountants and were not entered in the general ledger.

Checks written from this account require two signatures. There are four individuals with signatory authority—Franky Jones, Brenda Beckman, Don Bock and Ken Edge. Checks are generally signed by Franky Jones and then one of the other authorized signers.

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<sup>4</sup> When a patient is transported, a run report is created and provided to KLVAC and ultimately PPSI.

- The KLVAC currently receives the payments for transport services and deposits these checks in their local bank. The KLVAC pays a medical billing service in Georgia called Professional Practice Support, Inc. (or “PPSI”) to assist with billings and collections. State law requires those funds to go to the provider of services (in this case, the KLVAC). However, it is the contract with the District that enables the KLVAC to provide this service.
- The Corporate account is used to pay the volunteers, to reimburse miscellaneous office expenses, to pay for maintenance or cleaning and to pay other employee benefit items. This account also receives the payroll reimbursement checks from the District.

Similar to the Billing account, this account is rarely updated in a timely manner. As of May 12th, 2009, the deposits, interest earned and checks written by the KLVAC in March had not been entered in the general ledger.

#### Recommendations

- Disbursements need to be input into the general ledger timely. Bank reconciliations should be prepared timely.
- The District and the KLVAC should consider revising the policy on income received from transport services. A lock box system or teller in a box which receives the deposits directly and not through the KLVAC would provide additional controls as well as provide a means to report deposits received to both the KLVAC and the District.
- District should consider independent monitoring and/or reconciliations of the run reports to KLVAC records.

#### Additional Work

- In order to gain a more detailed understanding of the financial reporting process, we would need to conduct additional interviews (with the accountants, representatives from PPSI and members of the KLVAC and the District), perform additional procedures and engage in another site visit to review the room where the financial records and files are kept.

This report is based upon the scope of work described previously and the information obtained to date. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

At the request of the District Board, we have prepared a work plan and budget for the additional services that we can provide in Phase II of our investigation. The potential Phase II work is summarized in Appendix B attached to this report.

Very truly yours,

Richard A. Pollack  
For the Firm

# **APPENDIX A**

## SCHEDULE 1

### Key Largo Volunteer Ambulance Corp, Inc. Scope of Testing

Category	Test	Time Period
Payroll and Personnel	Compare annual payroll reports with general ledger	2007 and 2008
Payroll and Personnel	Compare hours worked from manual time cards to general ledger and payroll reports	Judgmentally selected two week time periods ending: 10/13/07, 12/08/07, 2/16/08, 7/5/08, 7/19/08, 8/2/08, 11/8/08, 1/3/09, 2/28/09, 3/28/09
Cash and Cash Disbursements	Bank confirmations as of March 31, 2009	3/31/2009
Cash and Cash Disbursements	Bank reconciliations as of March 31, 2009	3/31/2009
Cash and Cash Disbursements	Compare Forms W-3, W-2, 1096 & 1099 with general ledger	2007 and 2008
Cash and Cash Disbursements	Compare disbursements to volunteers from the general ledger with Volunteer Department Roster & Reimbursement Report	Judgment sample from Oct. 1, 2007 through March 31, 2009
Budget Transfers	Review the budget and the actual amounts paid for payroll and overtime per the Corp general ledger.	FY 2008

## SCHEDULE 2A

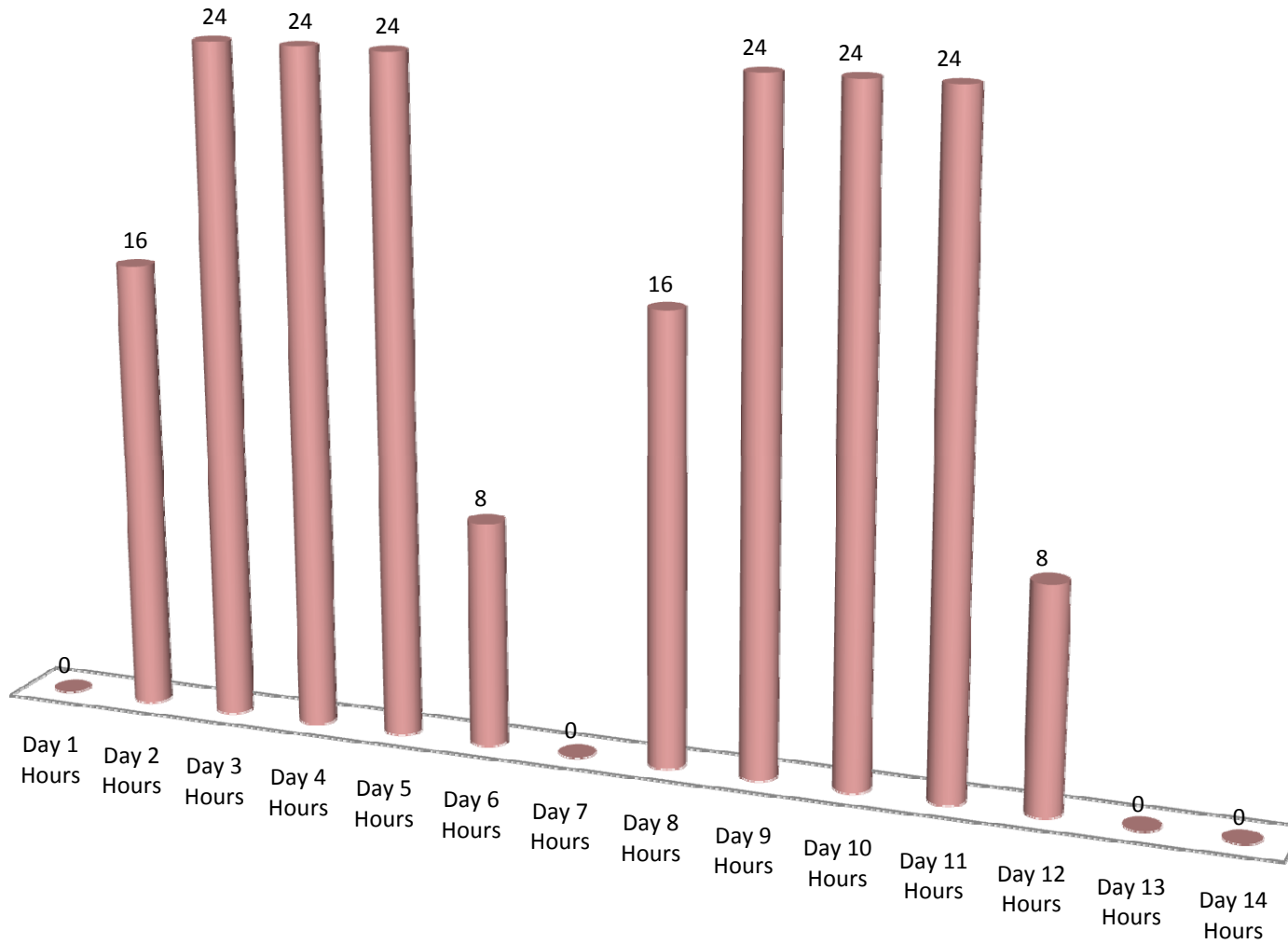
### Key Largo Volunteer Ambulance Corp, Inc. Franky R. Jones Hours Worked, per Selected Two Week Period End Dates

Start Date	End Date	Day 1 Hours	Day 2 Hours	Day 3 Hours	Day 4 Hours	Day 5 Hours	Day 6 Hours	Day 7 Hours	Day 8 Hours	Day 9 Hours	Day 10 Hours	Day 11 Hours	Day 12 Hours	Day 13 Hours	Day 14 Hours	Total Hours
9/30/07	10/13/07	0	16	24	24	24	8	0	16	24	24	24	8	0	0	192
11/25/07	12/8/07	0	16	24	24	8	0	0	16	24	24	9	0	0	0	145
2/3/09	2/16/08	0	0	16	24	24	8	16	8	16	24	24	8	0	0	168
6/22/08	7/5/08	0	16	24	24	24	8	0	0	16	24	24	8	0	0	168
7/6/08	7/19/08	0	16	24	8	0	16	24	8	16	24	24	24	11	0	195
7/26/08	8/2/08	16	10	0	16	24	8	0	0	0	16	24	24	24	10	172
10/26/08	11/8/08	0	0	18	24	24	8	0	16	24	24	24	8	0	0	170
12/21/08	1/3/09	0	16	24	24	8	0	0	0	0	16	24	24	13	0	149
2/15/09	2/28/09	0	16	24	10	0	0	0	16	8	0	16	8	0	0	98
3/15/09	3/28/09	0	0	16	24	8	0	0	0	0	16	24	8	0	0	96

# SCHEDULE 2B

Key Largo Volunteer Ambulance Corp, Inc.  
Franky Jones Hours Worked from 9/30/07 through 10/13/07

■ Jones, Franky R.





**SCHEDULE 3**  
**Key Largo Volunteer Ambulance Corp, Inc.**  
**Analysis of Hours Worked and Amount paid, by Employee**  
**January 1, 2007 through April 15, 2009**

Name	Payroll Item	Number of Hours			Amount			Total Hours	Total Amount
		2007	2008	1/1/09 - 4/15/09	2007	2008	1/1/09 - 4/15/09		
Beckmann, Brenda H.	Paramedic Hourly Wage	880.00			\$ 10,630.40			880.00	\$ 10,630.40
	Volunteer/Corps				1,725.00	20,850.00	7,500.00		30,075.00
<b>Beckmann, Brenda H. Total</b>		<b>880.00</b>			<b>12,355.40</b>	<b>20,850.00</b>	<b>7,500.00</b>	<b>880.00</b>	<b>40,705.40</b>
Bello, Jacquelyn	Overtime			9.00			172.17	9.00	172.17
	Paramedic Hourly Wage			92.00	-		1,173.00	92.00	1,173.00
	Volunteer/Corps				535.00	6,580.00	2,320.00		9,435.00
<b>Bello, Jacquelyn Total</b>				<b>101.00</b>	<b>535.00</b>	<b>6,580.00</b>	<b>3,665.17</b>	<b>101.00</b>	<b>10,780.17</b>
Bello, Leonardo	Differential Pay						35.70		35.70
	Paramedic Hourly Wage		36.00	330.50	-	459.00	4,213.88	366.50	4,672.88
	Volunteer/Corps				370.00	4,590.00	1,580.00		6,540.00
<b>Bello, Leonardo Total</b>			<b>36.00</b>	<b>330.50</b>	<b>370.00</b>	<b>5,049.00</b>	<b>5,829.58</b>	<b>366.50</b>	<b>11,248.58</b>
Benbow, Angelia M	Volunteer/Corps					1,940.00	390.00		2,330.00
<b>Benbow, Angelia M Total</b>						<b>1,940.00</b>	<b>390.00</b>		<b>2,330.00</b>
Blondin, Michael A.	Paramedic Hourly Wage				-				-
	Volunteer/Corps				470.00	5,090.00	1,220.00		6,780.00
<b>Blondin, Michael A. Total</b>					<b>470.00</b>	<b>5,090.00</b>	<b>1,220.00</b>		<b>6,780.00</b>
Bock, Donald	Back paramedic pay		12.50			90.18		12.50	90.18
	Differential				10.92				10.92
	Differential Pay						9.63		9.63
	Paramedic Hourly Wage	931.00	977.00	352.00	13,017.76	15,680.86	5,649.60	2,260.00	34,348.22
	Volunteer/Corps					300.00	100.00		400.00
<b>Bock, Donald Total</b>		<b>931.00</b>	<b>989.50</b>	<b>352.00</b>	<b>13,028.68</b>	<b>16,071.04</b>	<b>5,759.23</b>	<b>2,272.50</b>	<b>34,858.95</b>
Carlisle, Wendy D	Paramedic Hourly Wage				-				-
	Volunteer/Corps				150.00	1,800.00	600.00		2,550.00
<b>Carlisle, Wendy D Total</b>					<b>150.00</b>	<b>1,800.00</b>	<b>600.00</b>		<b>2,550.00</b>
Cruciger, David	Back paramedic pay		7.00			46.41		7.00	46.41
	Differential				11.74				11.74
	Differential Pay				5.30	74.36	29.26		108.92
	Overtime		86.00	6.00		1,710.54	119.34	92.00	1,829.88
	Paramedic Hourly Wage	501.50	802.00	278.00	6,113.58	10,634.52	3,686.28	1,581.50	20,434.38
<b>Cruciger, David Total</b>		<b>501.50</b>	<b>895.00</b>	<b>284.00</b>	<b>6,130.62</b>	<b>12,465.83</b>	<b>3,834.88</b>	<b>1,680.50</b>	<b>22,431.33</b>
Cullen, Kay E.	Paramedic Hourly Wage				-				-
	Volunteer/Corps				455.00	5,060.00	1,930.00		7,445.00
<b>Cullen, Kay E. Total</b>					<b>455.00</b>	<b>5,060.00</b>	<b>1,930.00</b>		<b>7,445.00</b>
Dash, Robert	Back paramedic pay		5.50			37.57		5.50	37.57
	Federal Unemployment					-			-
<b>Dash, Robert Total</b>			<b>5.50</b>			<b>37.57</b>		<b>5.50</b>	<b>37.57</b>
Delgado, Juan E	Back paramedic pay		402.50			3,207.20		402.50	3,207.20
	Differential				10.96				10.96
	Differential Pay					121.98	54.57		176.55
	Overtime		228.00	150.50		5,490.24	3,624.04	378.50	9,114.28
	Paramedic Hourly Wage	841.00	2,074.00	640.00	11,216.55	33,287.71	10,272.00	3,555.00	54,776.26
	Volunteer/Corps				-	300.00	100.00		400.00
<b>Delgado, Juan E Total</b>		<b>841.00</b>	<b>2,704.50</b>	<b>790.50</b>	<b>11,227.51</b>	<b>42,407.13</b>	<b>14,050.61</b>	<b>4,336.00</b>	<b>67,685.25</b>
DePauw, George W.	Back paramedic pay		72.23			452.11		72.23	452.11

**SCHEDULE 3**  
**Key Largo Volunteer Ambulance Corp, Inc.**  
**Analysis of Hours Worked and Amount paid, by Employee**  
**January 1, 2007 through April 15, 2009**

Name	Payroll Item	Number of Hours			Amount			Total Hours	Total Amount
		2007	2008	1/1/09 - 4/15/09	2007	2008	1/1/09 - 4/15/09		
DePauw, George W.	Differential Pay					5.62		2.81	8.43
	Overtime		129.25	11.75		2,720.73		247.34	2,968.07
	Paramedic Hourly Wage	911.25	1,027.25	313.33	11,289.68	14,412.35	4,396.02		30,098.05
	Volunteer/Corps				-				-
<b>DePauw, George W. Total</b>		<b>911.25</b>	<b>1,228.73</b>	<b>325.08</b>	<b>11,289.68</b>	<b>17,590.81</b>	<b>4,646.17</b>	<b>2,465.06</b>	<b>33,526.66</b>
DeValle, Tisa L	Volunteer/Corps					3,560.00	530.00		4,090.00
<b>DeValle, Tisa L Total</b>						<b>3,560.00</b>	<b>530.00</b>		<b>4,090.00</b>
Doan{transfer}, Paul M	Paramedic Hourly Wage				-				-
	Volunteer/Corps				385.00	4,470.00	1,690.00		6,545.00
<b>Doan{transfer}, Paul M Total</b>					<b>385.00</b>	<b>4,470.00</b>	<b>1,690.00</b>		<b>6,545.00</b>
Edge, Kenneth	Paramedic Hourly Wage				-				-
	Volunteer/Corps				25.00	4,350.00	1,720.00		6,095.00
<b>Edge, Kenneth Total</b>					<b>25.00</b>	<b>4,350.00</b>	<b>1,720.00</b>		<b>6,095.00</b>
Faktor, James W	Volunteer/Corps					4,570.00	1,300.00		5,870.00
<b>Faktor, James W Total</b>						<b>4,570.00</b>	<b>1,300.00</b>		<b>5,870.00</b>
Faries, Aimee E	Volunteer/Corps					2,410.00	720.00		3,130.00
<b>Faries, Aimee E Total</b>						<b>2,410.00</b>	<b>720.00</b>		<b>3,130.00</b>
Fell, Ronald J	Back paramedic pay		728.50			4,519.62		728.50	4,519.62
	Differential				13.25				13.25
	Differential Pay				10.60	50.48	5.32		66.40
	Overtime		330.50	72.00		6,573.65	1,432.08	402.50	8,005.73
	Paramedic Hourly Wage	2,289.50	2,041.50	541.00	28,037.12	27,070.29	7,173.66	4,872.00	62,281.07
<b>Fell, Ronald J Total</b>		<b>2,289.50</b>	<b>3,100.50</b>	<b>613.00</b>	<b>28,060.97</b>	<b>38,214.04</b>	<b>8,611.06</b>	<b>6,003.00</b>	<b>74,886.07</b>
Fernandez, Daniel L	Differential Pay					7.98	15.96		23.94
	Overtime		17.00	12.50		338.13	248.63	29.50	586.76
	Paramedic Hourly Wage		307.50	352.00		4,077.45	4,667.52	659.50	8,744.97
	Volunteer/Corps					-	-		-
<b>Fernandez, Daniel L Total</b>			<b>324.50</b>	<b>364.50</b>		<b>4,423.56</b>	<b>4,932.11</b>	<b>689.00</b>	<b>9,355.67</b>
Givens, Robert B	Volunteer/Corps						1,550.00		1,550.00
<b>Givens, Robert B Total</b>							<b>1,550.00</b>		<b>1,550.00</b>
Hein, Jermaine	Back paramedic pay		216.50			1,353.85		216.50	1,353.85
	Differential				90.72				90.72
	Differential Pay					6.02			6.02
	Paramedic Hourly Wage	1,220.00	352.50		15,258.84	5,305.13		1,572.50	20,563.97
<b>Hein, Jermaine Total</b>		<b>1,220.00</b>	<b>569.00</b>		<b>15,349.56</b>	<b>6,665.00</b>		<b>1,789.00</b>	<b>22,014.56</b>
Hragyil, Jacob	Volunteer/Corps					1,950.00			1,950.00
<b>Hragyil, Jacob Total</b>						<b>1,950.00</b>			<b>1,950.00</b>
Johnson, Georgina K	Paramedic Hourly Wage				-				-
	Volunteer/Corps				370.00	3,250.00			3,620.00
<b>Johnson, Georgina K Total</b>					<b>370.00</b>	<b>3,250.00</b>			<b>3,620.00</b>
Jones, Franky R.	Back paramedic pay		4,999.50			41,259.68		4,999.50	41,259.68
	Differential				776.29				776.29
	Differential Pay				13.84	740.18	108.99		863.01
	Overtime		1,029.00	304.00		26,671.68	7,879.68	1,333.00	34,551.36
	Paramedic Hourly Wage	4,971.00	3,179.00	640.00	81,529.88	54,933.12	11,059.20	8,790.00	147,522.20

**SCHEDULE 3**  
**Key Largo Volunteer Ambulance Corp, Inc.**  
**Analysis of Hours Worked and Amount paid, by Employee**  
**January 1, 2007 through April 15, 2009**

Name	Payroll Item	Number of Hours			Amount			Total Hours	Total Amount
		2007	2008	1/1/09 - 4/15/09	2007	2008	1/1/09 - 4/15/09		
Jones, Franky R.	Volunteer/Corps				2,025.00	24,450.00	8,250.00		34,725.00
<b>Jones, Franky R. Total</b>		<b>4,971.00</b>	<b>9,207.50</b>	<b>944.00</b>	<b>84,345.01</b>	<b>148,054.66</b>	<b>27,297.87</b>	<b>15,122.50</b>	<b>259,697.54</b>
Kittleson, Sean M	Volunteer/Corps					350.00	360.00		710.00
<b>Kittleson, Sean M Total</b>						<b>350.00</b>	<b>360.00</b>		<b>710.00</b>
Ladaga, Gianni	Back paramedic pay		1,491.50			9,472.99		1,491.50	9,472.99
	Differential				131.31				131.31
	Differential Pay				5.80	60.39			66.19
	Paramedic Hourly Wage	2,992.50	1,216.00		37,293.30	17,680.64		4,208.50	54,973.94
<b>Ladaga, Gianni Total</b>		<b>2,992.50</b>	<b>2,707.50</b>		<b>37,430.41</b>	<b>27,214.02</b>		<b>5,700.00</b>	<b>64,644.43</b>
Lee, Sarah E.	Paramedic Hourly Wage	-			-			-	-
<b>Lee, Sarah E. Total</b>		<b>-</b>			<b>-</b>			<b>-</b>	<b>-</b>
Lewanski, James M	Volunteer/Corps					4,410.00	1,560.00		5,970.00
<b>Lewanski, James M Total</b>						<b>4,410.00</b>	<b>1,560.00</b>		<b>5,970.00</b>
Marra, Bonnie L	Paramedic Hourly Wage				-				-
	Volunteer/Corps				430.00	4,360.00	1,670.00		6,460.00
<b>Marra, Bonnie L Total</b>					<b>430.00</b>	<b>4,360.00</b>	<b>1,670.00</b>		<b>6,460.00</b>
Mesa, Eduardo A	Volunteer/Corps					1,880.00	380.00		2,260.00
<b>Mesa, Eduardo A Total</b>						<b>1,880.00</b>	<b>380.00</b>		<b>2,260.00</b>
Mirabella, George	Paramedic Hourly Wage				-				-
	Volunteer/Corps				360.00	4,500.00	1,710.00		6,570.00
<b>Mirabella, George Total</b>					<b>360.00</b>	<b>4,500.00</b>	<b>1,710.00</b>		<b>6,570.00</b>
O'Connor, Brian	Volunteer/Corps					2,890.00	1,460.00		4,350.00
<b>O'Connor, Brian Total</b>						<b>2,890.00</b>	<b>1,460.00</b>		<b>4,350.00</b>
Poullisse, Carol J.	Volunteer/Corps				390.00	2,540.00	1,730.00		4,660.00
<b>Poullisse, Carol J. Total</b>					<b>390.00</b>	<b>2,540.00</b>	<b>1,730.00</b>		<b>4,660.00</b>
Poullisse, Lawrence	Volunteer/Corps				390.00	2,500.00	1,720.00		4,610.00
<b>Poullisse, Lawrence Total</b>					<b>390.00</b>	<b>2,500.00</b>	<b>1,720.00</b>		<b>4,610.00</b>
Romera, Mario	Differential Pay					10.20			10.20
	Overtime		2.50	6.50		47.83	124.35	9.00	172.18
	Paramedic Hourly Wage		156.50	60.50		1,995.38	771.38	217.00	2,766.76
<b>Romera, Mario Total</b>			<b>159.00</b>	<b>67.00</b>		<b>2,053.41</b>	<b>895.73</b>	<b>226.00</b>	<b>2,949.14</b>
Sawart, Linda L	Paramedic Hourly Wage				-				-
	Volunteer/Corps				380.00	4,580.00	1,640.00		6,600.00
<b>Sawart, Linda L Total</b>					<b>380.00</b>	<b>4,580.00</b>	<b>1,640.00</b>		<b>6,600.00</b>
Smith, Cecilia	Back paramedic pay		913.00			6,047.43		913.00	6,047.43
	Differential				43.56				43.56
	Differential Pay					130.61	24.48		155.09
	Overtime		390.00	107.00		8,946.60	2,454.58	497.00	11,401.18
	Paramedic Hourly Wage	2,382.50	2,178.50	600.00	30,170.53	33,309.27	9,174.00	5,161.00	72,653.80
	Volunteer/Corps					300.00	100.00		400.00
<b>Smith, Cecilia Total</b>		<b>2,382.50</b>	<b>3,481.50</b>	<b>707.00</b>	<b>30,214.09</b>	<b>48,733.91</b>	<b>11,753.06</b>	<b>6,571.00</b>	<b>90,701.06</b>
Steed, Neil Rose E	Volunteer/Corps					1,130.00	380.00		1,510.00
<b>Steed, Neil Rose E Total</b>						<b>1,130.00</b>	<b>380.00</b>		<b>1,510.00</b>
Stoky, Robert	Differential Pay					20.40	15.30		35.70
	Overtime		59.00	8.00		1,128.67	153.04	67.00	1,281.71

**SCHEDULE 3**

**Key Largo Volunteer Ambulance Corp, Inc.  
Analysis of Hours Worked and Amount paid, by Employee  
January 1, 2007 through April 15, 2009**

Name	Payroll Item	Number of Hours			Amount			Total Hours	Total Amount
		2007	2008	1/1/09 - 4/15/09	2007	2008	1/1/09 - 4/15/09		
Stoky, Robert	Paramedic Hourly Wage Volunteer/Corps		243.00	328.50	-	3,098.25	4,188.38	571.50	7,286.63
<b>Stoky, Robert Total</b>			<b>302.00</b>	<b>336.50</b>	<b>455.00</b>	<b>8,002.32</b>	<b>4,356.72</b>	<b>638.50</b>	<b>12,814.04</b>
Tao, Natali	Paramedic Hourly Wage Volunteer/Corps				-	1,110.00	350.00		1,850.00
<b>Tao, Natali Total</b>					<b>390.00</b>	<b>1,110.00</b>	<b>350.00</b>		<b>1,850.00</b>
Vandergriff, Barry R	Paramedic Hourly Wage Volunteer/Corps				-	2,770.00			3,150.00
<b>Vandergriff, Barry R Total</b>					<b>380.00</b>	<b>2,770.00</b>			<b>3,150.00</b>
<b>Grand Total</b>		<b>17,920.25</b>	<b>25,710.73</b>	<b>5,215.08</b>	<b>\$ 255,366.93</b>	<b>\$ 475,882.30</b>	<b>\$ 127,742.19</b>	<b>48,846.06</b>	<b>\$ 858,991.42</b>

## APPENDIX B

### Key Largo Volunteer Ambulance Corp Inc. PHASE II Work Plan and Budget

	<u>Hours</u>		<u>Fees <sup>1</sup></u>
<b>I. Phase II Work Plan</b>			
<b>A. Test Revenue Stream for Adherence to Policies and Effectiveness of Current Procedures</b>	45.0	\$	9,300
<b>B. Analysis of Inventory Controls and Procedures</b>	27.5	\$	5,400
<b>C. Analysis of District Budget, Budget Transfer Policies, Reimbursement Practices &amp; Potential Unauthorized Budget Transfers</b>	28.0	\$	6,500
<b>D. Analysis of Books and Records</b>	25.5	\$	4,700
<b>E. Drug Testing Investigation</b>	16.5	\$	3,600
<b>F. Document Current Monthly Financial Reporting between Corp and District and Recommend Improvements</b>	21.5	\$	5,400
<b>Total - Phase II</b>	<b>164.0</b>	<b>\$</b>	<b>34,900</b>

Note 1: A 20% courtesy discount has been applied to the Phase II fees