

Audit of Orange County Fire Rescue Department EMS Billing

**Report by the
Office of County Comptroller**

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February 18, 2009

Richard T. Crotty, County Mayor
And
Board of County Commissioners

We have conducted an audit of the billing process for Emergency Medical Services of the Orange County Fire Rescue Department. The period audited was October 1, 2006 through December 31, 2007.

We conducted this audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Responses to our Recommendations for Improvement were received from the Fire Chief of the Fire Rescue Department and are incorporated herein.

We appreciate the cooperation of the personnel of the Orange County Fire Rescue Department during the course of the audit.

Martha O. Haynie, CPA
County Comptroller

c: Ajit Lalchandani, County Administrator
Michael McCoy, Director of Public Safety
Chief Carl Plaughter, Fire Chief, Orange County Fire Rescue Department

EXECUTIVE SUMMARY

Executive Summary

We have conducted a limited review of the Orange County Fire Rescue Department's (OCFRD) billing process for Emergency Medical Service (EMS) transports. The objectives of our review were to determine whether billings for EMS transports performed by OCFRD were accurate, complete, and timely. In addition, we determined whether the fees billed for OCFRD field personnel assisting independent providers with emergency transportation (contractor assists) were collected and deposited by the County. The audit period was from October 1, 2006 through December 31, 2007.

In our opinion, EMS transport billings were materially accurate, complete, and timely billed. In addition, the fees collected and deposited from independent contractors assisted by OCFRD appear to be materially accurate. Opportunities for improvement were noted in certain areas and are summarized as follows:

OCFRD transported over 26,000 patients during the 15 month audit period. Regarding these transports and the related billings, we noted the following:

- Billings for 119 patients, with related charges totaling \$61,911, were not forwarded to the billing company for processing.
- Incident reports were not prepared for an additional five transports. We estimate that this amounted to additional unbilled charges totaling \$2,090.
- Seven percent (1,707 of 25,935) of the incident reports submitted to Financial Services during the audit period were not submitted in a timely manner. Although the manual system utilized to bill the patient transports appeared to be capturing nearly all transports (over 99 percent), an automated system could capture more revenue and be more efficient.

Four of the five monthly Accounts Receivable Billing Reconciliations reviewed were incorrectly reported as reconciled by OCFRD.

The cumulative totals for the period of April 1, 2003 through December 31, 2007 that were reported by OCFRD as sent to the collection agency did not agree with the amounts the collection agency reported to OCFRD as received from the billing company.

All of the collection agency remittances to OCFRD for the 15 months reviewed were not timely submitted. Remittances ranged from four to 58 days past due.

OCFRD field personnel assist with patient transports performed by Health Central without receiving any reimbursement of the cost to the County for providing the assists. Furthermore, The County does not have a contract with Health Central.

Formal approval of the “Home for the Holiday’s” program was not obtained from the Board of County Commissioners. The “Home for the Holidays” program provides non-emergency transports over the Thanksgiving and Christmas Holidays to citizens restricted to a bed or wheelchair in a nursing facility in the OCFRD transport area. In addition, OCFRD has not developed a written policy and procedures for the program.

OCFRD has not received outstanding billings totaling \$22,000 from the contracted ambulance service provider for the number of assists exceeding 35 per month, as required by the contract between the parties.

The 911 reporting system included approximately 556 incidents where the term “ASST” (for assist) was recorded in the notes section of the incident report. None of the assists were billed by OCFRD. Twenty-four of the 53 incident numbers selected for testing were billable assists that were not billed. If this sample is representative of the entire population of 556 incident numbers, an additional \$25,000 should have been billed.

OCFRD concurred or partially concurred with all of the Recommendations for Improvement and noted steps to implement the recommendations are completed, underway, or planned for all of the recommendations.

ACTION PLAN

**Audit of Orange County Fire Rescue Department EMS Billing
Action Plan**

NO.	RECOMMENDATIONS	MANAGEMENT RESPONSE			IMPLEMENTATION STATUS	
		CONCUR	PARTIALLY CONCUR	DO NOT CONCUR	UNDERWAY	PLANNED
1.	We recommend OCFRD performs the following:					
A)	Develops written procedures to ensure incident reports are completed and forwarded to Financial Services in a timely manner.	✓			Completed	
B)	Forwards the billing logs and incident reports to the billing company for the unbilled EMS transports.	✓			Completed	
C)	Reviews the current manual billing system to determine if the process could be enhanced by an automated incident report/billing system.	✓			✓	
2.	We recommend OCFRD Financial Services perform the following:					
A)	Review the current reconciliation process and implement procedures to ensure accounting errors are detected.	✓			Completed	
B)	Consider the use of batch totals to ensure the accuracy of billing log data.	✓			Completed	
C)	Determine the reason for and correct the cumulative difference in the amount reported as forwarded to and received by the collection agency. We further recommend, in the future, a monthly reconciliation of the amounts reported by each company be performed.	✓			Completed	
D)	Implement procedures to ensure the timely receipt of monies owed to OCFRD by the collection agency.	✓			Completed	
3.	We recommend OCFRD considers entering into a written agreement with Health Central that includes reimbursement for assisting with patient transports.	✓			✓	

**Audit of Orange County Fire Rescue Department EMS Billing
Action Plan**

NO.	RECOMMENDATIONS	MANAGEMENT RESPONSE			IMPLEMENTATION STATUS	
		CONCUR	PARTIALLY CONCUR	DO NOT CONCUR	UNDERWAY	PLANNED
4.	We recommend OCFRD obtains approval from the Board for the "Home for the Holidays" program. We further recommend OCFRD develops and implements written policies and procedures for the program.	✓				✓
5.	We recommend that since the County is separating from this agreement on October 1, 2008, OCFRD considers performing the following:					
A)	Invoicing the provider for the 24 previously unbilled assists identified during the audit. We further recommend OCFRD reviews the remaining population of possible assists and determine if the provider should be billed for any additional unbilled assists.		✓		✓	
B)	Consulting with the County's Attorney's Office to determine if additional remedies are available for collecting the fees owed to the County for services rendered.	✓			✓	

INTRODUCTION

Background

The Orange County Fire Rescue Department (OCFRD) is responsible for all fire suppression, emergency medical services, fire code enforcement, and permit procedures in the unincorporated areas of the County.

Emergency Medical Services (EMS) is a unit within the Operations Division that provides pre-hospital medical care and patient transportation to area hospitals, as well as proactive preventive health services to the community. EMS is provided by personnel who are certified as both firefighter/emergency medical technicians and firefighter/paramedics.

The Financial Services Bureau (Financial Services) is a unit within Fire Rescue's Administration Division that oversees the finances of the entire OCFRD. Their responsibilities include billing for all services, such as EMS transports. Transport fees provide supplemental funding to operate OCFRD.

For Fiscal Year 2007 – 2008, OCFRD had 1,180 authorized positions. The approved expenditure budget was \$178.3 million. Special revenue and impact fee funds totaled \$174.3 and \$2.4 million, respectively.

The Comprehensive Annual Financial Report for Year Ended September 30, 2007 states that 20,224 and 20,427 Emergency Medical Services (EMS) transports occurred in 2007 and 2006, respectively.

**Scope, Objectives,
and Methodology**

The audit scope was limited to a review of the OCFRD's billing process for EMS transports. The audit period was from October 1, 2006 through December 31, 2007.

The objectives of the audit were to determine the following:

- A) Whether billings for EMS transports performed by OCFRD were accurate, complete and timely; and,
- B) Whether the fees billed for OCFRD field personnel assisting independent providers with ground and

emergency air medical helicopter flights (contractor assists) were collected and deposited by the County.

To determine whether billings for EMS transports performed by OCFRD were complete, we obtained a data extract from OCFRD's Record's Management System (911 reporting system) of all completed transports during the audit period. The data was compared by incident number to Daily Transport Tracking Forms (billing logs prepared by OCFRD Financial Services) which are used to transmit patient account information to the contracted billing company for further processing. For all unmatched incident numbers, we obtained the incident report and Patient Care Report (PCR) completed by OCFRD field personnel to determine whether a billable transport occurred.

To determine whether mileage billings for EMS transports were accurate, we selected a sample of billed transports from OCFRD Financial Service's billing logs and compared the number of miles billed with the number of miles obtained from an internet map site for the distance between the incident location and designated hospital.

To determine if duplicate incident numbers were correctly processed by the billing company, we selected a sample of New Billings Reports, monthly reports of incident numbers received by the billing company, and verified that incident numbers assigned to more than one patient in billing logs prepared by Financial Services were correctly reported in the New Billings Report.

To determine whether documentation for EMS transports that occurred during the audit period was timely submitted to Financial Services, we calculated the number of days between the date of transport and the date the incident report was received by Financial Services for transmittal to the billing company.

To determine whether the billing company received the billing logs transmitted by Financial Services, we selected a sample of five months and verified that the monthly charges in the billing logs and Accounts Receivable Billing

Reconciliation agreed with the New Billings Report prepared by the billing company.

To determine whether service charges invoiced by the billing company for services provided were accurate, we selected a sample of invoices and recalculated the amount owed to the billing company using the reimbursement rates specified in the contract. In addition, we verified that amounts reported as collected by the billing company were deposited by the County.

To determine whether the billing company met the contracted collection goal, we selected calendar year 2007 and calculated the collection percentage rate for each month. We verified that the calculated percentage rate met the contracted rate of sixty-five percent.

To determine whether the fees invoiced by Financial Services for OCFRD paramedic coverage on emergency air medical helicopter flights (FireStar1) were complete, accurate, collected, and deposited, we obtained a list of all FireStar1 flights recorded in the 911 reporting system and ensured the assists were billed. In addition, we traced the amount invoiced to a Classification of Receipts (COR) and validated bank deposit slip to ensure all amounts were collected and deposited.

To determine whether the fees invoiced by Financial Services for instances where OCFRD field personnel assisted with contracted ground transports performed during the audit period were complete, accurate, collected, and deposited we performed the following:

- Selected a sample of unbilled assists from the 911 reporting system and reviewed the Patient Care Reports (PCR) to verify that a billable assist occurred.
- Calculated whether the number of OCFRD assists per month was greater than or less than 35 per month. If greater than 35, verified that the additional assists were invoiced to the independent provider. If less

than 35, we verified that a refund of the amount paid by the independent provider was processed.

- Determined whether invoiced amounts were collected and deposited. If collected, traced the amount paid to a Classification of Receipts (COR) and validated bank deposit slip. If unpaid, calculated the number of days past due.

To determine whether payments recorded as received by the contracted collection agency were received and deposited timely by OCFRD, we selected all of the remittances received from the collection agency during the audit period and traced the amount recorded as received to a Classification of Receipts (COR) and validated bank deposit slip. In addition, we calculated the number of days the money was held prior to deposit.

To determine whether EMS transport accounts reported as transferred to and received by the collection agency agreed with amounts reported by Financial Services, the billing company, and the collection agency, we reviewed the amounts reported by each of the three groups and, if applicable, reviewed the difference in the amounts reported for reasonableness.

We did not review issues relating to claims for payment under the Medicaid program or the electronic patient care reporting system (Documed EMS Pro). In addition, our audit scope did not include reviewing the accuracy of amounts billed based on the services provided.

Overall Evaluation

Based on the work performed, EMS transport billings were materially accurate, complete, and timely billed. In addition, the fees collected and deposited from independent contractors assisted by OCFRD appeared to be materially accurate. Opportunities for improvement were noted and are described herein.

RECOMMENDATIONS FOR IMPROVEMENT

1. Procedures for Billing EMS Transports Should Be Improved

OCFRD personnel respond to 911 calls made within the jurisdictional boundaries of Orange County's service area. After each response to a 911 call, the OCFRD personnel charged with responding manually prepare an incident report that includes details of the services provided. In instances where transportation to the hospital is required and OCFRD transport vehicles provide the transport, OCFRD personnel record the transport on the incident report. The report is normally completed as the details of the transport take place and are forwarded to Operations where they are collected for billing. For each written incident report, Operations prints a copy of the Patient Care Report (PCR), a detailed computer version of the written report, and compares the two reports for completeness before sending both reports to Financial Services for forwarding to the billing company. In regards to these procedures, we noted the following:

- A) During the audit period, 119 of the 26,059 patient transports performed by OCFRD were not billed. Although this amount was not large considering the total number of transports, related charges totaling \$61,911 were never forwarded to the billing company for processing.
- B) Incident reports were not prepared for an additional five transports. As a result, the reports were not available for forwarding to the billing company. We estimate that this amounted to additional unbilled charges totaling \$2,090.
- C) Seven percent (1,707 of 25,935) of the incident reports submitted to Financial Services during the audit period were not submitted in a timely manner. To determine whether invoices were timely submitted, we judgmentally selected 15 days from the date of transport to the date reported as received by Financial Services. The results of this testing are broken out below:

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Number of Days from Incident Date to Date Recorded as Received by Financial Services	Number of Incidents Reports
16 to 23	1037
24 to 30	360
31 to 61	208
59 to 92	70
93 to 123	8
124 to 154	8
155 to 185	8
Greater than 185	8
Total	1,707

Field personnel are required by Florida Administrative Code, Chapter 64E-2.013 to complete an incident report within 24 hours of the time the vehicle was originally dispatched in response to an EMS request. However, OCFRD does not have a written policy regarding the submittal of incident reports by Operations to Financial Services. Although the manual system appears to be relatively effective considering the small error percentage, an automated billing system could be even more effective and efficient.

We Recommend OCFRD performs the following:

- A) Develops written procedures to ensure incident reports are completed and forwarded to Financial Services in a timely manner.
- B) Forwards the billing logs and incident reports to the billing company for the unbilled EMS transports.
- C) Reviews the current manual billing system to determine if the process could be enhanced by an automated incident report/billing system.

Management's Response:

- A) Concur. We have completed your recommendation and implemented written procedures.

- B) Concur. We have completed your recommendation and have forwarded all 911 unbilled transports to the billing company.
- C) Concur. Your recommendation is underway and a new automated incident report/billing system is currently being implemented.

2. Billing Related Functions Should Be Enhanced

OCFRD sends the billing information to the billing company as charges are incurred during each month. At the end of the month, the billing company reports the total charges for new accounts received from OCFRD. Financial Services reconciles this amount with the amount recorded as transmitted to the billing company in the Accounts Receivable Billing Reconciliation that is used to record revenue from EMS transports. Daily Transport Tracking Forms (billing logs), used to transmit patient account information to the billing company, are used as support for the reconciliation. The billing company is responsible for collection of these accounts for one year or until the account becomes delinquent. If an account remains unpaid for more than one year the account is forwarded to a collection agency that has contracted with OCFRD. Both the billing company and collection agency provide monthly reports to OCFRD showing the total dollar amount of accounts forwarded to and received by the collection agency. During our review of this process, we had the following concerns:

- A) Four of the five monthly Accounts Receivable Billing Reconciliations reviewed were incorrectly reported as reconciled by OCFRD. Several of the billing logs contained formulas that were either overwritten with hard typed amounts or incorrect formulas that caused the monthly totals to agree while 19 differences in individual patient amounts billed remained undetected. Sixteen of the 19 items were due to corrections made by the billing company's certified coders in the level of medical care provided to the patient. Although the coder's level of care

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determination is considered definitive, the associated difference in charges should have been detected in the reconciliation. The remaining three items were due to differences in the number of transport miles reported by Financial Services versus those recorded by the billing company. Without an accurate reconciliation, errors in billable charges may go undetected, resulting in patient and insurance provider payments that are either over or under the actual amount owed.

- B) The billing logs prepared by Financial Services contained several duplicate incident numbers, typographical errors, and transposed numbers. Keying errors could cause delays in processing and tracking patient accounts.
- C) The cumulative totals for the period of April 1, 2003 through December 31, 2007 that was reported by OCFRD as sent to the collection agency does not agree with the amounts the collection agency reported to OCFRD as received from the billing company. We were also unable to reconcile the amount reported by the billing company as sent to the collection agency.

Source of Cumulative Amount	Cumulative Amount Reported April 2003 – Dec 07
Fire Rescue	\$8,879,989
Collection Agency	\$8,190,646

As such, it appears the collection agency may not have received patient accounts totaling \$689,343 (\$8,879,989 - \$8,190,646). If the accounts were not received, collection efforts could not take place resulting in lost revenue.

Good internal controls include the use of reconciliation and batch totals to assist in the timely detection and correction of accounting errors in the amount billed for new accounts.

**RECOMMENDATIONS
FOR IMPROVEMENT**



- D) We noted that each of the collection agency remittances to OCFRD for the 15 months reviewed were not timely. Remittances ranged from four to 58 days past due.

Statement Period	Amount Received From the Collection Agency	Number of Working Days Past the Due Date (10 th of the Month)
October 2006	\$909.00	9
November 2006	\$1,043.64	49
December 2006	\$1,125.59	45
January 2007	\$2,979.70	40
February 2007	\$3,021.43	45
March 2007	\$5,161.00	44
April 2007	\$4,727.08	58
May 2007	\$5,905.45	45
June 2007	\$5,420.93	30
July 2007	\$5,450.33	46
August 2007	\$7,610.03	23
September 2007	\$3,612.59	4
October 2007	\$4,498.95	16
November 2007	\$2,987.00	5
December 2007	\$6,381.97	4

Patient and insurance company payments for past due EMS transport accounts are made directly to the collection agency. The collection agency then remits the total amount collected during the month to OCFRD with an invoice for the related collection service fees.

The collection services contract Y3-125, Reports and Statements Required, states, “this report shall be submitted monthly within ten working days after the end of each month to OCFRD.” The Payment Provisions state, “...the contractor will issue a monthly remittance report and statement along with an invoice for the amount owed to the Contractor. Attached to the statement shall be the Contractor’s check for the gross amount collected, payable to the Board of County Commissioners, Orange County Florida.”

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We Recommend OCFRD Financial Services perform the following:

- A) Review the current reconciliation process and implement procedures to ensure accounting errors are detected.
- B) Consider the use of batch totals to ensure the accuracy of billing log data.
- C) Determine the reason for and correct the cumulative difference in the amount reported as forwarded to and received by the collection agency. We further recommend, in the future, a monthly reconciliation of the amounts reported by each company be performed.
- D) Implement procedures to ensure the timely receipt of monies owed to OCFRD by the collection agency.

Management's Response:

- A) Concur. We have completed your recommendation, changed our Finance Guidelines and revised our documentation to implement your suggested change.
- B) Concur. We have completed your recommendation, changed our Finance Guidelines and revised our Daily Transport File to implement your suggested change.
- C) Concur. We have complied with your recommendations for the audit period and have changed our Finance Guidelines so that future monthly reconciliations for each company are performed.
- D) Concur. We have completed your recommendation, changed our Finance Guidelines and revised our documentation to implement your suggested change.



3. OCFRD Should Consider Requiring Reimbursement for Providing Field Personnel to Assist With Transports Performed by Health Central

The West Orange Health Care District, doing business as Health Central, is a community health care provider located in Ocoee, Florida. The district operates a hospital, ambulance service, nursing home, and other related entities.

OCFRD field personnel assist with patient transports performed by Health Central without receiving any reimbursement of the cost to the County for providing the assists. In these instances, an OCFRD paramedic will accompany the Health Central personnel to the hospital and assist with the patient care until relieved by the hospital staff. Further, an OCFRD vehicle must also stay at the hospital to provide transportation back to the station for the assisting paramedic.

Based on data in the 911 reporting system, it appears that OCFRD field personnel could have provided approximately 800 assists to Health Central during the audit period. By applying the rate of \$100.00 per assist (the reimbursement amount charged in OCFRD's ambulance service contract with a private provider) OCFRD could have received \$80,000 toward off-setting the cost of providing these assists.

We Recommend OCFRD considers entering into a written agreement with Health Central that includes reimbursement for assisting with patient transports.

Management's Response:

Concur. We are working with Health Central to enter into an agreement.

4. OCFRD Should Obtain Approval From the Board of County Commissioners for the “Home for the Holidays” Program

We were informed that since 1995 OCFRD has provided over 244 non-emergency transports over the Thanksgiving and Christmas Holidays to citizens restricted to a bed or wheelchair in a nursing facility in the OCFRD transport area. OCFRD notes this service is provided at no cost to qualifying citizens under the “Home for the Holidays” program.

While the program demonstrates OCFRD’s commitment to community service, there is no evidence that formal approval of the program was obtained from the Board or that OCFRD has developed written policy and procedures for the program, such as who qualifies for the program.

Board approval of programs involving County resources should be obtained. In addition, specific policies and procedures regarding eligibility and processes should be prepared.

We Recommend OCFRD obtains approval from the Board for the “Home for the Holidays” program. We further recommend OCFRD develops and implements written policies and procedures for the program.

Management’s Response:

Concur. If the program is going to be used in the future, we will obtain BCC approval.

5. Unbilled and Past Due Fees Owed to the County From the Contracted Ambulance Service Provider Should Be Collected

On occasion, OCFRD paramedics provide assistance to the contracted ambulance service provider that transports patients to the hospital. In exchange, the service provider agreed to provide \$100 for each assist the County provides. The contract further requires the provider to pay for 35

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assists per month, if during that month, the County provides more or less assists, the total amount paid is subsequently adjusted to account for the difference.

OCFRD field personnel participating in the assist are responsible for completing an incident report with a notation on the top of the report that flags the incident as a billable assist. The report is forwarded to OCFRD Operations where the relative details are included in a monthly billing log. This log is forwarded to Financial Services and invoiced to the ambulance service provider on a quarterly basis. During our review, we noted the following relative to the contracted ambulance service provider:

- A) The 911 reporting system recorded approximately 556 hospital transport incident numbers where the term "ASST" (for assist) was recorded in the system, but had not been included in a billing log. As part of our testing, we selected 53 of these incident numbers and noted that 24 of these incidents were billable assists that were not billed. If this sample is representative of the entire population, an additional \$25,000 should have been billed.

- B) OCFRD has not received outstanding billings totaling \$22,000 from the contracted ambulance service provider for the number of assists exceeding 35 per month.

Ambulance services contract Y0-161-EW, Article III, Terms and Rates, 3.4 Use of Fire Rescue Agency Personnel on Ambulances, states,

...the provider agrees to pay the OCFRD thirty five hundred dollars (\$3,500.00) each month to compensate for the Fire Department providing personnel to accompany patients to the hospital. At the end of each quarter the provider will determine the number of times the OCFRD provided accompaniment. If the number is greater than 35 times per month, the provider will pay an additional one hundred dollars (\$100.00) for each accompaniment over

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35. If the number is below 35 per month, OCFRD agrees to reimburse the provider one hundred dollars (\$100.00) for each count below 35.

Although OCFRD has attempted to resolve outstanding billing issues with the provider, we were informed that the provider is asserting that some of the assists did not “fit protocol” for payment. In addition, on March 18, 2008, the Board approved the expansion of OCFRD EMS transport services into the current area serviced by the provider and as a result, no more assists are to take place after the effective date of October 1, 2008.

We Recommend that since the County is separating from this agreement on October 1, 2008, OCFRD considers performing the following:

- A) Invoicing the provider for the 24 previously unbilled assists identified during the audit. We further recommend OCFRD reviews the remaining population of possible assists and determine if the provider should be billed for any additional unbilled assists.
- B) Consulting with the County’s Attorney’s Office to determine if additional remedies are available for collecting the fees owed to the County for services rendered.

Management’s Response:

- A) Partially Concur. We have invoiced for the 24 previously unbilled assists found in the audit period.
- B) Concur. We have completed your recommendation and an email has been sent to the County Attorney’s Office requesting a review to determine if additional remedies are available to collect the fees owed.