DOH PROGRAM 8 – EMERGENCY MEDICAL SERVICES

I.   PROGRAM OBJECTIVES

The objective of the program is to reduce death rates and long-term disability resulting from injuries or acute illnesses.

II.   PROGRAM PROCEDURES

The Department of Health, Division of Public Health, Section of Emergency Programs, EMS Unit reviews and approves applications for EMS educational courses, certifies paramedics, Emergency Medical Technicians (EMT's), EMT Instructors, Emergency Medical Ambulance Services, and administers grants to Regional EMS agencies to help accomplish the goals and objectives of the statewide EMS system, including:

1. **Training**. Striving to develop and sustain an adequate supply of trained EMS personnel to provide quality continuous coverage of emergency medical services appropriate to each level of community;

2. **Equipment**.   Identifying and prioritizing equipment needs to ensure that sufficient EMS equipment and vehicles are provided in communities to provide EMS training, patient care, and transportation;

3. **Data Collection**. Assisting in EMS data collection training and activities with the goal of ensuring that each certified ambulance service has the capability of reporting to the electronic patient care reporting system (AURORA); to use the electronic data for quality control and improvement; to access reports to evaluate patient care and revise protocols; and to determine needs for resources and personnel;

4. **Regional Medical Direction**. Ensuring that regional EMS medical direction is established and maintained to provide support to local medical directors and provide input into scope of practice and support State Medical Directors Committee as needed.

5. **Community Outreach**.   Provide regional stakeholder input to the State to support EMS programs through funding, technical assistance, and resources, and to ensure the availability of qualified and trained EMS administrators to provide the necessary leadership to plan, sustain, and support local EMS systems.

6. **Testing**. Provide testing resources for the certification exams for EMS providers and EMS student to maintain a qualified workforce

In addition, the grants are used to develop and enhance a comprehensive statewide EMS system in accordance with the Alaska EMS Goals.

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III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED -

1. **Compliance Requirement**: Grant funds are to be used for training and testing EMS responders and for setting up and enhancing the State's comprehensive EMS system. The Regional EMS agencies are required to expend funds (with major emphasis on training) to support personnel, travel, supplies, equipment and facilities to accomplish goals of the EMS System as identified in the annual grant application, approved budget and special grant conditions. Grant funds can support EMS agencies in disasters and with CISM requirements as needed to maintain emergency operations in a community. Grant funds may not be used for direct patient care.

   Suggested Audit Procedures: Test financial and related records and determine that funds expended were for purposes specified in the grant. Review the following documents:
   a) Grant Award (GA) including all conditions;
   b) Grant revisions and related transmittal letter;
   c) Licenses, certifications, approvals, status of private nonprofit corporation if applicable; and
   d) Budget documents including final revised budget and budget narrative.

2. **Compliance Requirement**: Costs allowed or unallowed under this program are determined by grant regulations 7 AAC 78 as well as budget documents and special conditions and the general requirement that grant funds may not be used for direct patient care.

   Suggested Audit Procedures:
   a) Review Department of Health grant regulations 7 AAC 78 and budget documents;
   b) Test financial and related records to determine the appropriateness of costs per 7 AAC 78 and the restriction against use of grant funds for direct patient care; and
   c) Determine whether expenditures are within the budget limits prescribed by 7 AAC 78.260(f) (1).

B. ELIGIBILITY -

Compliance Requirement: The agency must be a nonprofit agency or a political subdivision meeting the requirements of 7 AAC 78.030.

Suggested Audit Procedures: Review articles of incorporation or other appropriate documentation, licenses, certifications, and approvals to determine status of agency.

C. MATCHING, LEVEL OF EFFORT AND/OR EARMARKING REQUIREMENTS -
There is no matching or level of effort requirements.

D. REPORTING REQUIREMENTS -
1. **Compliance Requirement**: The agency must submit quarterly activity and expenditure reports no later than thirty (30) days after the close of each quarter or as specified in the grant.

   Suggested Audit Procedures: Confirm if:
   a) Reports are being filed timely;
   b) Reported revenues and expenditures agree with the agency's general ledger; and
   c) Expenditures are within the budget.

2. **Compliance Requirement**: The agency's audit report must present a statement of revenue and expenses, budget and actual, for each state grant. Such statements must show, for each state fiscal year grant, the final approved budget by line item category, actual revenues and expenditures and variance between budgeted and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

   Suggested Audit Procedure:
   a) Review grant regulation 7 AAC 78.230.
   b) Review audit report for compliance with the above.

3. **Compliance Requirement**: The agency must clearly show on their audit report any outstanding liability to the State as payable to the State. This includes unspent grant funds and disallowed costs.

   Suggested Audit Procedures:
   a) Determine whether the agency has any outstanding liability to the State.
   b) Review grant regulation 7 AAC 78.230.
   c) Review audit report to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS -
Compliance Requirement: The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures:
a) Obtain copy of program site review; and
b) Determine if recommendations in the site review are being implemented.