

CITY OF FORT LAUDERDALE
INTERNAL AUDIT OFFICE
AUDIT REPORT

**Compliance Review of
Emergency Medical Service (EMS)
Transport Billing Services**



AUDIT NO. 03/04-XX-02
DATED December 11, 2003

MEMORANDUM NO. 04-19

DATE: December 11, 2003

TO: Fire Chief/Otis Latin

SUBJECT: *Compliance Review of Emergency Medical Service (EMS) Transport
Billing Services*

Enclosed is the “subject” Final Report of Audit.

Allyson C. Love
Internal Audit Director

Attachment - Final Report of Audit

c: City Commission
Acting City Manager/Alan Silva
Assistant City Manager/Bud Bentley
Assistant City Manager/Greg Kisela
Finance Director/Terry Sharp
City Treasurer/Boe Cole

ACL/cs

REPORT OF AUDIT NO. 03/04-XX-02

Date: November 7, 2003

To: Fire Chief/Otis J. Latin, Sr.

Via: Internal Audit Director/Allyson C. Love

From: Staff Auditor/Rubiela Mendieta/954-522-2604x11

Subject: *Compliance Review of Emergency Medical Service (EMS) Transport Billing Services*

BACKGROUND

The City of Fort Lauderdale (herein “City”) Fire-Rescue Department provides Basic and Advanced Life Support (BLS/ALS) ambulance services to the citizens and visitors of Fort Lauderdale which includes the billing and collection of ALS/BLS patient transportation and billing services. To provide for these services, the City has: (1) established a Fire-Rescue special assessment on properties who benefit from the service; and (2) bills recipients of the ALS/BLS transportation services directly.

The City awarded Emergency Medical Services (EMS) Billing Services Contract 392-8194 to Advanced Data Processing (ADP) (herein “Contractor”) to perform the actual billing and collection of funds due to the City for transport services. The Contractor bills patients transported to a medical facility based on a fixed fee schedule for the transport, mileage, and oxygen use. The Contractor is paid 6% of the cash collected with the exception of Medicaid cases, which are paid at a flat rate of \$9.78 per claim.

Fire-Rescue Administration is responsible for the overall coordination and processing of all documents necessary for billing, which consists of the EMS treatment notes completed in the field to the input of the EMS automated system to track incidents (SunPro System). With the EMS treatment notes provided, the Contractor provides computer-based services to bill and account for collections as well as identify medical insurance coverage. All cash payment remittances are deposited directly into the City’s assigned Lock Box account or Treasury Office.

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SCOPE

The overall objective of our review was to determine the adequacy of management procedures used to timely process EMS reports needed to bill patients for transport to health facilities. We also evaluated the Contractor's effectiveness and efficiency in the process of billing and reporting of cash flow activity. We reviewed documents and transactions from October 1, 2001 through April 30, 2003 during the months of May and June 2003 according to generally accepted government auditing standards.

OVERALL EVALUATION

Overall, the Contractor efficiently billed EMS transports and effectively reported results of the activity. However, Fire management did not establish policies and procedures to validate whether all transport information was accurate, revenues were properly recognized, EMS reports were timely submitted, settlement and write-off policies were established and revenue projections were ascertained.

FINDING 1

Internal controls procedures are not in place to properly account for all transport revenue transactions processed, collected and paid since monthly reconciliations are not routinely performed.

RFP 4.1.1 Scope of Work/Specification G states all payments are sent directly to a designated lockbox provider (Intuition).

The lockbox provider then receives all the payments and processes them directly into the City's bank account. The bank provides the City with daily deposit notices and the City Treasurer's office is responsible for crediting the transport revenues to Fire's EMS budget via the Financial Accounting Management Information System (FAMIS). The City Treasurer's Office accepts credit card payments from patients.

For the months of August and December 2002, we performed a comparison of payments recorded by the Contractor to payments posted in the City's FAMIS which disclosed that the transport revenues did not match. **(Schedule 1).**

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After further analysis/research, we determined the basis for differences were as follows.

Value	Reason for Difference
\$ 2,746.40	Payments Received by City/ADP and Turned Over to Penn Credit
11,496.17	Medicaid Payments
10,349.93	Penn Credit Payment for Collections Received
50.00	Credit Card Payment Received From Patients
(\$ 16,389.41)	Refunds to Patients and/or Insurance Company

Fire's Budget Coordinator indicated due to other higher work priorities, monthly reconciliations are not always performed. Furthermore, when reconciliations are performed and differences are turned over to the City Treasurer's Office for research, clear identification of the basis for differences is not known and no further action is taken to resolve the differences.

Timely review and reconciliation of transport revenues will provide for full accountability of all fees collected and allow for differences to be fully investigated and appropriate actions taken.

RECOMMENDATIONS AND MANAGEMENT COMMENTS

The *Deputy Fire Chief* should require *Fire's Budget Coordinator* to:

Recommendation 1. *Reconcile monthly the EMS transport fees revenues per the City's FAMIS to the following: (a) Contractor's Monthly Collection Report; (b) Refund Monthly Schedule Report; and (c) Penn Credit Collection Agency Statement of Collection Report. This will allow for follow up on any outstanding differences.*

Management Comment. *Management concurred with the finding and recommendation and stated:* "The Budget Coordinator has created an Excel workbook for reconciliation purposes. The workbook is for each fiscal year. Every month is on a separate worksheet. This worksheet compares the deposits from the ADP reports, deposits exported from FAMIS, refunds, Penn Credit reports and any miscellaneous deposit receipts collected by Treasury. Differences are identified and investigated. ADP

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developed a report of deposits collected by ADP from the lock box and sent to Penn Credit. This report is sent electronically to the Budget Coordinator on a monthly basis. It is the final piece to reconcile FAMIS deposits.” **This item is closed.**

Recommendation 2: *Verify the appropriateness of the Contractor’s invoice amounts based on the results of the monthly reconciliations performed.*

Management Comment. *Management concurred with the recommendation and stated:* “ADP submits a multitude of monthly activity reports. The Budget Coordinator audits these reports against the reconciliation workbook (see Recommendation 1).” **This item is closed.**

FINDING 2

The City could be more efficient and effective in the processing of EMS fees/payments if credit card payments were processed by the Lock box provider (InTuition), opposed to a manual process.

InTuition System, Inc. provides for lock box services to process payments received for ambulance/transport service.

RFP #392-8194, Scope of Work, Item H indicated the City will authorize the successful contractor to accept credit cards (Visa, MasterCard, American Express, Etc.) and only remit these payments to the City on a weekly basis.

As noted in Finding 1, Internal Audit identified credit card payments as one of the reasons for differences in the revenues received/posted to the City’s FAMIS to the revenues identified by the Contractor. After further research, we identified 42 credit card payments which were processed by the City Treasurer’s Office of which 8 (19%) were *not* recorded/identified by the Contractor. **(Schedule 2)**

As a matter of procedure, patients who use the EMS transport services can pay their bills via a credit card. The Contractor and/or the City receive the credit card payment information from patients in order to bill their accounts and the City Treasurer’s Office processes the payment. Once the payment is authorized, the City is responsible for the remittance of the credit card payment receipt via a fax to the Contractor in order for them to update their

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records. Internal audit was unable to determine why the Contractor did *not* record all the credit payments received.

The City will increase overall effectiveness and efficiency if all payment types (checks and credit cards) were processed via lock box services opposed to the manual process, which increases the chance of errors.

RECOMMENDATIONS AND MANAGEMENT COMMENTS

The *Fire Chief* should:

Recommendation 3. *Request the City Treasurer determine if Intuition Systems, Inc. can process payments received via credit card payments in addition to check payments. If yes, then actions should be initiated to include the acceptance of credit card payments in the scope of InTuition's services. This will eliminate discrepancies between the City and Contractor payment records.*

Management comment. *Management concurred with the finding and recommendation and stated:* "The Fire Chief shall request the Treasurer to determine if Intuition can accept credit cards as payment. If yes, the Fire Chief will request the Treasurer to facilitate a notification process between City Treasury and the Contractor." **Estimated date of completion March 31, 2004.**

Recommendation 4. *Immediately inform the Contractor that credit card payments have been received on the eight (8) accounts (See Schedule 2) in order for them to update their records accordingly.*

Management Comment. *Management concurred with the recommendation and stated:* "The Fire Chief shall request the Treasurer to inform the Contractor that the eight (8) payments have been received." **Estimated date of completion January 31, 2004.**

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FINDING 3

Internal controls were not adequate to verify patients are billed accurately for EMS transports and oxygen services.

The City charges a fixed fee of \$330.25 for transports, \$7.25 for each mile of transport and \$30.30 for oxygen use and the Contractor obtains EMS reports of the service provided based on the narrative written by medical personnel. Paramedics are required to document the mileage at the scene and the mileage at the destination, and indicate whether oxygen was used during each transport.

Per Informational Bulletin No. 00-101, a daily transport mileage log has been developed to assist in keeping track of rescue truck mileage for patients transported to an emergency room... Health Care Finance Administration requires all transporting agencies to record a beginning and ending mileage. All personnel shall record transport mileage on all reports without exception.

We noted the following conditions:

- a. The Contractor input 4 (8%) of 50 EMS reports improperly resulting in an under-billing of \$105 (Oxygen \$61 and Mileage \$44) and an over-billing of \$30 (Oxygen). (**Schedule 3**)
- b. 26 (52%) of 50 incidents report inaccurate mileage per verification against MapPoint.com. Based on the mileage per MapPoint, mileage was over-billed \$109 and under-billed \$145. Internal audit was unable to ascertain the basis for the differences. (**Schedule 4**)

Establishment of quality control procedures to review the accuracy of billings would increase accuracy, maximize revenues and ensure all users are billed equitably.

RECOMMENDATIONS AND MANAGEMENT COMMENTS

The *Deputy Fire Chief* should:

Recommendation 5: *Require the Budget Coordinator or a designee to randomly review the monthly billing detail of the Contractor against the*

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field notes information to verify patients are accurately billed for transport and oxygen used.

Management Comment. *Management concurred with the finding and recommendation and stated:* “The Senior Accounting Clerk will audit each field note against the SunPro report before submitting to ADP for billing process. Any errors will be corrected before submission. The Budget Coordinator will randomly review the monthly detail report against the SunPro RMS System for accurate transport billing. Any variances will be identified and investigated.” **This item is closed.**

Recommendation 6: *Provide training to reiterate to EMS personnel the importance of properly capturing transport information including mileage information and oxygen use on documentation.*

Management Comment. *Management concurred with the recommendation and stated:* “A memorandum will be issued to all personnel again outlining what is required for a report to be complete.

In addition, Fort Lauderdale Fire-Rescue Training Bureau is conducting a SunPro users training class. The Budget Coordinator and the Training Lieutenant developed the training material. Given that Battalion Chiefs review all SunPro reports, Battalion Chiefs and Acting Battalion Chiefs should attend the first week of classes since personnel will be required to apply what they have learned immediately. All personnel are required to participate. Classes will last approximately 90 minutes and will encompass fire, medical and training entries into the SunPro Records Management System (RMS).

Finally, the new EMS reporting system expected to come on line in early 2004, prevents paramedics from closing a report until all areas are completed, (address, SS#’s, etc.) closed call rules.” **This item is closed.**

FINDING 4

The City has not processed invoices and paid Contractor within 45 days of the invoice-received date. As a result, the City could be liable for interest charges on unpaid balances.

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Florida Prompt Payment Act, Title XIV, Chapter 218.73 states the time at which payment is due for a purchase other than construction services by a local governmental entity must be calculated from: the date on which a proper invoice is received by the chief disbursement officer of the local government entity, after approval by the governing body, if required... and Chapter 218.74 states the payment due date for a local governmental entity for the purchase of goods or services other than construction services is 45 days after the date specified in section 218.73... All payments, other than payments for construction services, due from a local governmental entity and not made within the time specified by this section bear interest from 30 days after the due date at the rate of 1 percent per month on the unpaid balance...

The City routinely delayed payment to the Contractor 1 to 3 months after the invoice has been submitted, as follows.

Service Month	Date Invoice Stamped Received	Payment Due Date	Amount Invoiced	Payment Processed Date	Days Elapsed
Dec 2001	1/9/02	02/23/02	\$ 19,182.85	3/29/02	79
Mar 2002	4/8/02	05/23/02	13,644.26	7/24/02	107
April 2002	5/7/02	06/21/02	14,723.58	7/24/02	78
Totals			\$ 47,550.69		

The Accounts Payable Clerk, as a matter of procedure, has to obtain authorization from the Budget Coordinator to process payments. This authorization does not take place timely since the intent of the Budget Coordinator is to accomplish monthly reconciliations (FAMIS vs. ADP Collection Schedule) of transport collection activity.

Timely remittance of payments will ensure the City is in compliance with the Florida Prompt Payment Act.

RECOMMENDATION 7

The Deputy Fire Chief should require the Budget Coordinator or designee to pay invoices within the 45 days payment period to avoid late payment interest.

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MANAGEMENT COMMENT

Management concurred with the finding and recommendation and stated: “The Senior Accounting Clerk will process invoices within 5 days of receipt. The invoice is time stamped when received by Financial Management office.” **This item is closed.**

FINDING 5

The City has no policies or procedures in place to allow for the acceptance of settlements for transport fees at a reduced amount and/or to write off uncollectable accounts.

RFP 4.1.1 Scope of work/Specification M, the City will require that the contractor agree to negotiate and arrange modified payment schedules for those individuals unable to pay the full amount when billed.

From February 2002 to July 2003, EMS has requests for settlements/write-off totaling \$14,875. (**Schedule 5**)

Fire/EMS has attempted, via memos in March 2002 to the City Attorney’s and City Treasurer’s Offices, to initiate actions to establish settlement and write-off policies for transport revenues. However, to date no decision has been made to facilitate the establishment of the policies.

Establishment of policies and procedures to authorize settlements and write-offs will allow for partial payments and allow for bad debts to be written off to result in an accurate reporting of accounts receivable.

RECOMMENDATION 8

The Fire Chief should coordinate/follow up with the City Attorney and City Treasurer to establish a policy to authorize the acceptance of settlements/partial payments and to establish write-off procedures.

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MANAGEMENT COMMENT

Management concurred with the finding and recommendation and stated: “Management has drafted a policy to authorize partial payments/settlements and write-off procedures. This has been forwarded to the City Attorney’s Office for review and adoption. In a subsequent meeting, the Fire Chief met with the City Attorney and the Treasurer. To date, the Department has not received feedback. The Fire Chief shall request from the City Attorney and the Treasurer that this policy be given a high priority.

Upon completion of said policy – the Department will meet with the Treasurer to establish implementation procedures.” **Estimated date of completion March 31, 2004.**

FINDING 6

Contractor internal controls are not adequate to provide a means to identify when patient information is received from the City and whether invoice statements are sent to patient(s) 5 days after the receipt of patient information and when follow up bills are sent. As result, internal audit was unable to validate compliance with certain contract provisions.

RFP 4.1.1 Scope of work/Specification F states the Contractor is to mail bills/invoice forms to patients within five (5 days) of receipt of the patient information. Specification G states the Contractor should send follow up bills at 30-day intervals until the account is turned over for collection to the City’s designated Collection Agency.

Based on internal audit’s review of 12 incidents and its related bill information, we determined that the Contractor does not have the ability to evidence compliance with the following contract requirements: (1) the date information was received from Fire Rescue; (2) the date bills/invoice statements are first sent to patients; and (3) the date follow up invoices are issued to patients.

Based on discussion with the Contractor, the automated billing system does not provide a historical record of when billing information is input and the date patients are invoiced.

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Implementation of a system to identify and track when invoice information is received and sent will provide for accountability of City/Contractor activity.

RECOMMENDATION 9

The EMS Division Chief should require the Contractor to identify when field note information is received from the City. Internal audit suggests the use of a date stamp. Furthermore, a record of the date invoices are sent to patients should be maintained for audit purposes.

MANAGEMENT COMMENT

*Management concurred with the finding and recommendation and stated: “The EMS Bureau will require ADP (billing agent) to provide a tracking system for each medical report received. The report will be tracked from the time the report is generated (Fire Rescue) until payment is received (ADP). A report from ADP should be sent to Fire Rescue indicating the status of each report/transport bill each month. Additionally, the Senior Accounting Clerk has a report identifying reports sent to ADP in a batch.” **This item is closed.***

FINDING 7

The City/Contractor has not prepared a Citizen Satisfaction Survey to be used to measure patient satisfaction with the EMS transport services. As a result, the City does not have a means to measure the quality of the services provided both by the City and the Contractor.

RFP 4.1.1 Scope of work/Specification S states the Contractor agrees to periodically include in the invoice mailing a citizen satisfaction survey and a return, self-addressed and postage paid envelope, which will be provided by the City. Said survey is expected to be no more than one page in length and of a size not to exceed 8½ x 11 inches.

A Citizen Satisfaction Survey has not been developed.

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Fire EMS Management was unaware of the requirement to prepare a survey.

Periodic feedback from citizens will allow the City to measure the efficiency of the medical personnel services, response time and other services provided to the patients during an EMS transport.

RECOMMENDATION 10

The EMS Division Chief should coordinate with the Contractor to prepare a Citizen Satisfaction Survey to be enclosed with bill statements. The survey will provide feedback to the Fire Department to determine the efficiency and effectiveness of the transport services provided to patients.

MANAGEMENT COMMENT

Management concurred with the finding and recommendation and stated: "Beginning January 2004, the department will require ADP to send a satisfaction survey with all transport bills. These surveys will be processed by ADP and forwarded to the Fire Rescue Dept." Estimated date of completion January 31, 2004.

FINDING 8

The City has not required the Contractor to provide on a monthly basis an Aged Accounts Receivable Report per contract requirements.

RFP 4.2.1 Work Product Required states the Contractor is to provide an Aged Receivable Report. This report will have outstanding invoices sorted by date for thirty, sixty, ninety, and over ninety days and provide totals for these categories.

The Contractor has not submitted any Monthly Aged Receivable Reports to the City.

The Contractor, when responding to the request for proposal, did not indicate their acceptance of the requirement to submit aged receivable report. Furthermore, Fire EMS did not challenge the Contractor's non-responsiveness to this requirement.

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Receipt of aged accounts receivable reports will allow the City to be aware of the status of collection efforts and assist in revenue forecasting for budget purposes.

RECOMMENDATION 11

The EMS Division Chief should require the Contractor to submit monthly Aged Accounts Receivable Reports that should be monitored and reviewed by the Budget Coordinator in order to adjust revenue projections and evaluate the Contractor's performance and collection ratio.

MANAGEMENT COMMENT

Management concurred with the finding and recommendation and stated: "Fire Rescue will require ADP to submit a monthly "Aged Accounts Receivable Report" each month to the EMS Bureau beginning January 2004; the Budget Coordinator will develop reports to evaluate the collection ratio." Estimated date of completion January 31, 2004.

FINDING 9

The City does not have a procedure in place to evaluate the performance of the Contractor in order to determine if the contract should be extended for EMS transport billing services. Consequently, this could result in extension of a contract with a service provider who is not meeting expectations.

RFP 4.1.1 Special Condition 14, Contract Terms, the City reserves the right to extend the contract for three (3) additional one (1) year terms providing all terms conditions and specifications remain the same, both parties agrees to the extension, and such extension is approved by the City.

The City entered into a three-year contract with Advanced Data Processing in September 1999 through September 2002 which was extended for a one-year period through September 2003 and another extension was granted through September 2004.

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No formal procedures are in place to review key aspects of the contract specifications to the Contractor's actual performance prior to renewal/extension.

Establishment of a system to measure actual performance against expectations prior to granting contract extensions will support the decision to renew.

RECOMMENDATION 12

The Emergency Medical Service Department should implement a policy to assess contract performance and determine if Contractor is suitable for the services contracted and if extension for another year is appropriate/justified for the City's benefit.

MANAGEMENT COMMENT

Management concurred with the finding and recommendation and stated: "Utilizing the "Aged Accounts Receivable Reports" the EMS Bureau can make recommendations to the Fire Chief for contract extensions and performance objects." This item is closed.

FINDING 10

Internal controls procedures could be strengthened to facilitate a more accurate projection (budget) of transport fee revenues.

The City charges a fixed fee of \$330.25 for transporting, \$7.25 for each mile of transport and oxygen use at \$30.30. The Contractor obtains EMS reports of the Service provided based on the narrative written by the paramedic. The paramedic is required to document the beginning and ending odometer reading to obtain mileage, and indicate whether oxygen is used.

The City established the special assessments based on revenues expected from transports per prior year's incidents history. However, all transports are billed regardless of the situation or ability of the patient to pay.

Per General Accounting Standards Board 34, State and local government budgets serve three essential purposes: (1) to set public policy, (2) to act as a legislative

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control on taxing and spending by the executive branch, and (3) to serve as a financial planning tool.

During Fiscal Years 2001-2002 and 2002-2003, transport fees revenues were not realized by \$1,055,273 (28.6%) and \$1,235,720 (36.9%), respectively. **(Schedule 6)**

Fire EMS did not adjust the budget projection of revenues based on historical data. Management basis for the budgeted revenue amount was contingent on a 50% collection ratio and anticipated revenues due to proposed new Health Care Finance Administration (HCFA) transportation rates per call type for BLS, ALS, and, ALS1. However, the HCFA transportation proposal has not been approved, so the estimated revenues (budget) continues to be overstated accordingly.

If actual revenues fail to attain projected estimates, the unrealized revenues could result in a budgetary deficit.

RECOMMENDATION 13

The Fire Chief should require the EMS Division Chief to monitor on a quarterly basis unrealized revenues, in order to determine whether spending reductions are needed to keep the budget in balance. The status of the unrealized revenues should also be brought to the attention of the City's Finance/Budget Director for fiscal planning purposes.

MANAGEMENT COMMENT

Management concurred with the finding and recommendation and stated: “Based on monthly reports from ADP, the EMS Bureau will be able to make a better assessment of revenues. Beginning the first quarter of 2004 the EMS Bureau should be able to provide the Fire Chief and Budget Director with a revenue analysis from the first quarter.” **Estimated date of completion April 15, 2004.**

City of Fort Lauderdale Internal Audit Office
Comparison of FAMIS and Collection Schedule Report (8/02 and 12/02)

Schedule 1

Ref.	<i>Per FAMIS (Account Detail Inquiry) Index Code FIR010201 Financial Management Administration Subobject J130 Fire/Rescue Transport</i>					<i>ADP Collection Schedule</i>	<i>Variance</i>	<i>Comments</i>
#	Post Date	T/C	Document	DESCRIPTION	Amount	Amount	Variance	Comments
1	8/2/2002	708	DR0245583 01	CASH RECEIPTS 08012002	\$ 25,071.55	\$ 25,071.55	-	
2	8/5/2002	708	DR0245717 01	CASH RECEIPTS 08022002	14,563.38	13,775.34	\$ 788.04	Accounts Returned to Collection Agency
3	8/5/2002	708	DR0245718 01	CASH RECEIPTS 08022002	3,514.49	3,514.49	-	Medicaid Payment
4	8/6/2002	708	DR0245967 01	CASH RECEIPTS 08052002	14,559.60	14,200.35	359.25	Accounts Returned to Collection Agency
5	8/7/2002	708	DR0246268 01	CASH RECEIPTS 08062002	5,389.20	5,389.20	-	
6	8/8/2002	708	DR0246401 01	CASH RECEIPTS 08072002	5,283.02	5,283.02	-	
7	8/9/2002	708	DR0246577 01	CASH RECEIPTS 08082002	34,178.79	34,153.79	25.00	Accounts Returned to Collection Agency
8	8/13/2002	708	DR0246955 01	CASH RECEIPTS 08092002	11,987.43	11,987.43	-	
9	8/13/2002	708	DR0246956 01	CASH RECEIPTS 08092002	8,140.99	8,140.99	-	Medicaid Payment
10	8/13/2002	708	DR0247065 01	CASH RECEIPTS 08122002	10,360.82	9,980.28	380.54	Accounts Returned to Collection Agency
11	8/14/2002	708	DR0247254 01	CASH RECEIPTS 08132002	4,043.13	4,023.13	20.00	Accounts Returned to Collection Agency
12	8/15/2002	708	DR0247394 01	CASH RECEIPTS 08142002	5,591.81	5,591.81	-	
13	8/16/2002	708	DR0247547 01	CASH RECEIPTS 08152002	47,254.74	47,254.74	-	
14	8/16/2002	708	DR0247548 01	CASH RECEIPTS 08152002	3,502.19	-	3,502.19	Penn credit Collection Agency Payment
15	8/19/2002	708	DR0247847 01	CASH RECEIPTS 08162002	21,871.72	21,871.72	-	
16	8/20/2002	708	DR0248209 01	CASH RECEIPTS 08192002	11,867.78	11,818.51	49.27	Accounts Returned to Collection Agency
17	8/21/2002	708	DR0248347 01	CASH RECEIPTS 08202002	11,392.63	11,392.63	-	
18	8/21/2002	708	DR0248362 01	CASH RECEIPTS 08202002	3,027.55	3,027.55	-	Medicaid Payment
19	8/22/2002	708	DR0248603 01	CASH RECEIPTS 08212002	2,566.30	2,566.30	-	
20	8/23/2002	708	DR0248714 01	CASH RECEIPTS 08222002	18,926.02	18,926.02	-	
21	8/27/2002	708	DR0248932 01	CASH RECEIPTS 08232002	16,065.21	16,065.21	-	
22	8/27/2002	708	DR0249153 01	CASH RECEIPTS 08262002	26,781.23	26,781.23	-	
23	8/28/2002	708	DR0249433 01	CASH RECEIPTS 08272002	3,716.57	3,716.57	-	Medicaid Payment
24	8/28/2002	708	DR0249434 01	CASH RECEIPTS 08272002	12,733.04	12,733.04	-	

**City of Fort Lauderdale Internal Audit Office
Comparison of FAMIS and Collection Schedule Report (8/02 and 12/02)**

Schedule 1

Ref.	Per FAMIS (Account Detail Inquiry) Index Code FIR010201 Financial Management Administration Subobject J130 Fire/Rescue Transport					ADP Collection Schedule	Variance	Comments
#	Post Date	T/C	Document	DESCRIPTION	Amount	Amount	Variance	Comments
25	8/29/2002	708	DR0249570 01	CASH RECEIPTS 08282002	3,549.00	3,413.45	135.55	Accounts Returned to Collection Agency
26	8/30/2002	708	DR0249922 01	CASH RECEIPTS 08292002	20,608.03	20,608.03	-	
27	9/3/2002	708	DR0250085 01	CASH RECEIPTS 08302002	2,521.98	2,521.98	-	
28	9/4/2002	707	JE0201010 07	REVERSE EMS REVENUES POSTED TWICE	(4,353.53)		(4,353.53)	
29						2,029.00	(2,029.00)	Medicaid Payment recorded 11/02
30				Refunds	-	(9,698.48)	9,698.48	Refund to Patients/ Insurance Co./ Others
31						100.00	(100.00)	Posted in 9/03 at FAMIS
Total August 2002 Collections					\$ 344,714.67	\$ 336,238.88	\$ 8,475.79	

32	12/3/2002	708	DR0308161 01	CASH RECEIPTS 12022002	\$ 11,496.17		\$11,496.17	Medicaid Payment
33	12/3/2002	708	DR0308162 01	CASH RECEIPTS 12022002	5,990.61	\$ 5,990.61	-	
34	12/4/2002	708	DR0308316 01	CASH RECEIPTS 12032002	21,103.72	20,857.52	246.20	Accounts Returned to collection Agency
35	12/5/2002	708	DR0308501 01	CASH RECEIPTS 12042002	8,111.68	7,928.71	182.97	Accounts Returned to collection Agency
36	12/6/2002	708	DR0308783 01	CASH RECEIPTS 12052002	18,095.08	18,095.08	-	
37	12/9/2002	708	DR0309157 01	CASH RECEIPTS 12062002	1,842.57	1,842.57	-	
38	12/9/2002	708	DR0309158 01	CASH RECEIPTS 12062002	5,119.41	5,119.41	-	Medicaid Payment
39	12/10/2002	708	DR0309448 01	CASH RECEIPTS 12092002	9,149.66	9,149.66	-	
40	12/11/2002	708	DR0309576 01	CASH RECEIPTS 12102002	6,847.74		6,847.74	Penn Credit Payment
41	12/11/2002	708	DR0309577 01	CASH RECEIPTS 12102002	16,831.91	16,826.67	5.24	Accounts Returned to collection Agency
42	12/12/2002	708	DR0309729 01	CASH RECEIPTS 12112002	6,106.90	5,987.95	118.95	Accounts Returned to collection Agency
43	12/13/2002	708	DR0309911 01	CASH RECEIPTS 12122002	3,344.47	3,249.90	94.57	Accounts Returned to collection Agency
44	12/16/2002	708	DR0310168 01	CASH RECEIPTS 12132002	8,679.06	8,672.68	6.38	Accounts Returned to collection Agency

**City of Fort Lauderdale Internal Audit Office
Comparison of FAMIS and Collection Schedule Report (8/02 and 12/02)**

Schedule 1

Ref.	Per FAMIS (Account Detail Inquiry) Index Code FIR010201 Financial Management Administration Subobject J130 Fire/Rescue Transport					ADP Collection Schedule	Variance	Comments
#	Post Date	T/C	Document	DESCRIPTION	Amount	Amount	Variance	Comments
45	12/17/2002	708	DR0310442 01	CASH RECEIPTS 12162002	19,290.43	18,919.18	371.25	returned Check
46	12/19/2002	708	DR0310705 01	CASH RECEIPTS 12182002	50.00		50.00	Credit Card Payment
47	12/19/2002	708	DR0310706 01	CASH RECEIPTS 12182002	1,714.03	1,714.03	-	
48	12/20/2002	708	DR0310858 01	CASH RECEIPTS 12192002	4,952.53	4,952.53	-	
49	12/23/2002	708	DR0311052 01	CASH RECEIPTS 12202002	4,311.08	4,311.08	-	Medicaid Payment
50	12/23/2002	708	DR0311053 01	CASH RECEIPTS 12202002	6,356.95	6,292.03	64.92	Accounts Returned to collection Agency
51	12/29/2002	708	DR0311326 01	CASH RECEIPTS 12232002	5,905.09	5,635.57	269.52	Accounts Returned to collection Agency
52	12/29/2002	708	DR0311689 01	CASH RECEIPTS 12242002	12,462.48	12,462.48	-	
53	12/29/2002	708	DR0311812 01	CASH RECEIPTS 12262002	5,942.02	5,942.02	-	
54	12/30/2002	708	DR0312025 01	CASH RECEIPTS 12272002	463.15	463.15	-	
55	1/2/2003	708	DR0312162 01	CASH RECEIPTS 12302002	22,659.34	22,659.34	-	
56	1/3/2003	708	DR0312633 01	CASH RECEIPTS 12312002	74.11	74.11	-	
57	1/3/2003	708	DR0312634 01	CASH RECEIPTS 12312002	113.69	113.69	-	
58	1/3/2003	708	DR0312479 01	CASH RECEIPTS 01022003 ACH1226	11,116.00	11,116.00	-	Medicaid Payment
59				Refunds		(6,690.93)	6,690.93	Refund to Patients/ Insurance Co./ Others
Total December 2002 Collections					\$ 218,129.88	\$ 191,685.04	\$26,444.84	
TOTALS					\$ 562,844.55	\$ 527,923.92	\$34,920.63	

**City of Fort Lauderdale Internal Audit Office
Review of EMS Transport Fees Billing Services Contract
EMS Fee Credit Card Payment Schedule**

#	Receipt Date	Patient #	Amount	Date Processed by Treasury	Ring #	ADP Recorded Payment (Yes/No)
1	08/27/01	108733-01	39.67	08/28/01	49421	No
2	06/12/02	110464-01	70.40	06/13/02	30278	No
3	04/15/02	121430-01	70.55	04/16/02	20487	Yes
4	04/17/02	129924-01	350.05	04/18/02	20718	Yes
5	07/15/02	129931-01	25.00	07/16/02	30672	Yes
6	01/10/03	136282-01	74.75	01/13/03	10587	Yes
7	07/16/02	136988-01	382.30	07/17/02	15491	Yes
8	06/12/02	200495-01	71.85	06/13/02	30279	Yes
9	09/05/02	202776-01	100.00	09/06/02	15911	Yes
10	09/24/02	208292-01	107.77	09/25/02	30200	Yes
11	11/20/02	210422-01	35.19	11/21/02	15704	Yes
12	01/10/03	211436-01	50.00	01/13/03	10588	Yes
13	07/17/03	213333-01	145.90	07/18/03	30317	No
14	06/06/03	214202-01	208.75	06/09/03	10162	No
15	12/17/02	218107-01	50.00	12/18/02	15359	Yes
16	01/24/03	218107-01	50.00	01/27/03	10635	Yes
17	03/24/03	218107-01	50.00	03/25/03	1097	Yes
18	06/06/03	218107-01	50.00	06/09/03	10161	Yes
19	02/04/03	218472-01	36.00	02/05/03	30867	Yes
20	03/13/03	218472-01	36.00	03/14/03	15836	No
21	04/22/03	218805-01	50.00	04/23/03	30396	Yes
22	07/23/03	218988-01	40.00	07/24/03	30643	Yes
23	01/17/03	219493-01	48.81	01/21/03	10299	Yes
24	07/01/03	219656-01	389.55	07/02/03	15974	Yes
25	04/10/03	219913-01	344.75	04/11/03	30475	Yes
26	12/30/02	220997-01	74.11	12/31/02	10422	Yes
27	07/07/03	221750-01	68.95	07/08/03	15313	Yes
28	07/03/03	221874-01	50.00	07/08/03	15354	Yes
29	02/17/03	222350-01	337.50	02/28/03	19242	Yes
30	04/07/03	223006-01	66.20	04/08/03	15591	No
31	04/07/03	223542-01	68.75	04/08/03	15599	No
32	03/28/03	225192-01	199.88	03/31/03	10429	No
33	05/02/03	227468-01	36.78	05/05/03	10605	Yes
34	02/12/03	227634-01	20.00	02/13/03	15968	Yes
35	03/25/03	227634-01	20.00	03/26/03	15586	Yes
36	08/26/03	229328-01	55.63	08/27/03	15980	Yes
37	07/18/03	230753-01	282.30	07/21/03	30423	Yes
38	07/01/03	234337-01	70.03	07/02/03	15976	Yes
39	07/03/03	235338-01	50.00	07/08/03	15354	Yes
40	07/10/03	305293-01	40.00	07/11/03	30856	Yes
41	07/10/03	307827-01	389.55	07/11/03	30861	Yes
42	11/20/02	no support	50.00	11/21/02	15702	Yes
Legend:						
Discrepancies Identified						

**City of Fort Lauderdale Internal Audit Office
Tracing from ADP Billing Report to Field Notes**

Ref #	Per ADP Ambulance New Billing Reports								Per EMS Incident Field Notes						Variance
	Patient #	Incident Date	Base amount	Oxygen	Mileage	# of Miles	Total Billed	Type of Call	Base amount	Oxygen Used	Oxygen	# of Miles	Mileage	Total Billed	
1	22129001	07/17/02	\$ 330.25	\$ 30.30	\$ 21.75	3	\$ 382.30	ALS	\$ 330.25	Yes	\$ 30.30	3	\$ 21.75	\$ 382.30	-
2	22146601	07/18/02	330.25	-	7.25	1	337.50	BLS	330.25	No	-	7	50.75	381.00	\$ (43.50)
3	22059201	07/10/02	330.25	30.30	21.75	3	382.30	ALS	330.25	Yes	30.30	3	21.75	382.30	-
4	22060801	07/10/02	330.25	30.30	21.75	3	382.30	ALS	330.25	Yes	30.30	3	21.75	382.30	-
5	22022301	07/06/02	330.25	30.30	43.50	6	404.05	ALS	330.25	Yes	30.30	6	43.50	404.05	-
6	22027401	07/07/02	330.25	-	29.00	4	359.25	BLS	330.25	No	-	4	29.00	359.25	-
7	22141101	07/18/02	330.25	30.30	21.75	3	382.30	ALS	330.25	Yes	30.30	3	21.75	382.30	-
8	22100801	07/14/02	330.25	-	36.25	5	366.50	BLS	330.25	No	-	5	36.25	366.50	-
9	22092401	07/12/02	330.25	30.30	21.75	3	382.30	ALS	330.25	Yes	30.30	3	21.75	382.30	-
10	22259101	07/29/02	330.25	-	14.50	2	344.75	BLS	330.25	No	-	2	14.50	344.75	-
11	22212801	07/24/02	330.25		7.25	1	337.50	BLS	330.25	No	-	1	7.25	337.50	-
12	22171701	07/20/02	330.25	30.30	14.50	2	375.05	ALS	330.25	Yes	30.30	2	14.50	375.05	-
13	22429701	08/15/02	330.25	-	36.25	5	366.50	BLS	330.25	No	-	5	36.25	366.50	-
14	22264901	07/30/02	330.25	-	21.75	3	352.00	BLS	330.25	No	-	3	21.75	352.00	-
15	22303701	08/02/02	330.25	30.30	21.75	3	382.30	ALS	330.25	Yes	30.30	3	21.75	382.30	-
16	22340502	08/06/02	330.25	-	21.75	3	352.00	BLS	330.25	No	-	3	21.75	352.00	-
17	22401201	08/12/02	330.25	30.30	21.75	3	382.30	BLS	330.25	Yes	30.30	3	21.75	382.30	-
18	22345001	08/07/02	330.25	30.30	36.25	5	396.80	ALS	330.25	Yes	30.30	5	36.25	396.80	-
19	22365501	08/09/02	330.25	30.30	14.50	2	375.05	BLS	330.25	No	-	2	14.50	344.75	30.30
20	22200301	07/23/02	330.25	30.30	36.25	5	396.80	ALS	330.25	Yes	30.30	5	36.25	396.80	-
21	22201301	07/23/02	330.25	30.30	7.25	1	367.80	ALS	330.25	Yes	30.30	1	7.25	367.80	-
22	22202101	07/23/02	330.25	-	7.25	1	337.50	BLS	330.25	No	-	1	7.25	337.50	-
Legend:															
	No mileage identified on field note - used MapPoint to determine distance to Broward General														
	Discrepancies identified														

**City of Fort Lauderdale Internal Audit Office
Tracing from ADP Billing Report to Field Notes**

Ref #	Per ADP Ambulance New Billing Reports								Per EMS Incident Field Notes						Variance
	Patient #	Incident Date	Base amount	Oxygen	Mileage	# of Miles	Total Billed	Type of Call	Base amount	Oxygen Used	Oxygen	# of Miles	Mileage	Total Billed	
23	22413901	08/13/02	330.25	30.30	21.75	3	382.30	ALS	330.25	Yes	30.30	3	21.75	382.30	-
24	22484301	08/21/02	330.25	-	29.00	4	359.25	BLS	330.25	No	-	4	29.00	359.25	-
25	22563601	08/29/02	330.25	30.30	29.00	4	389.55	ALS	330.25	Yes	30.30	4	29.00	389.55	-
26	22501201	08/23/02	330.25	-	21.75	3	352.00	BLS	330.25	No	-	3	21.75	352.00	-
27	22521801	08/25/02	330.25	-	7.25	1	337.50	ALS	330.25	No	-	1	7.25	337.50	-
28	22515801	08/24/02	330.25	-	21.75	3	352.00	BLS	330.25	No	-	3	21.75	352.00	-
29	22704101	09/11/02	330.25	-	21.75	3	352.00	ALS	330.25	No	-	3	21.75	352.00	-
30	22537601	08/26/02	330.25	-	21.75	3	352.00	BLS	330.25	No	-	3	21.75	352.00	-
31	22572201	08/30/02	330.25	-	7.25	1	337.50	BLS	330.25	No	-	1	7.25	337.50	-
32	22481201	08/21/02	330.25	-	21.75	3	352.00	ALS	330.25	Yes	30.30	3	21.75	382.30	(30.30)
33	22505502	08/23/02	330.25	-	36.25	5	366.50	ALS	330.25	No	-	5	36.25	366.50	-
34	22648901	09/06/02	330.25	-	7.25	1	337.50	BLS	330.25	Yes	30.30	1	7.25	367.80	(30.30)
35	22653301	09/06/02	330.25	30.30	21.75	3	382.30	BLS	330.25	Yes	30.30	3	21.75	382.30	-
36	22569101	08/29/02	330.25	-	7.25	1	337.50	BLS	330.25	No	-	1	7.25	337.50	-
37	22700101	09/11/02	330.25	-	7.25	1	337.50	ALS	330.25	No	-	1	7.25	337.50	-
38	30583301	02/26/03	330.25	30.30	21.75	3	382.30	ALS	330.25	Yes	30.30	3	21.75	382.30	-
39	30776801	03/15/03	330.25	30.30	29.00	4	389.55	ALS	330.25	Yes	30.30	4	29.00	389.55	-
40	30630301	03/02/03	330.25	30.30	14.50	2	375.05	AL2	330.25	Yes	30.30	2	14.50	375.05	-
41	30597001	02/27/03	330.25	30.30	29.00	4	389.55	ALS	330.25	Yes	30.30	4	29.00	389.55	-
42	30611501	02/28/03	330.25	-	21.75	3	352.00	BLS	330.25	No	-	3	21.75	352.00	-
43	30686601	03/07/03	330.25	-	21.75	3	352.00	BLS	330.25	No	-	3	21.75	352.00	-
44	30784101	03/16/03	330.25	30.30	21.75	3	382.30	ALS	330.25	Yes	30.30	3	21.75	382.30	-
45	30735201	03/11/03	330.25	30.30	21.75	3	382.30	ALS	330.25	Yes	30.30	3	21.75	382.30	-
46	30785601	03/16/03	330.25	-	21.75	3	352.00	BLS	330.25	No	-	3	21.75	352.00	-
47	30588201	02/26/03	330.25	30.30	7.25	1	367.80	BLS	330.25	Yes	30.30	1	7.25	367.80	-

**City of Fort Lauderdale Internal Audit Office
Tracing from ADP Billing Report to Field Notes**

Schedule 3

Ref #	Per ADP Ambulance New Billing Reports								Per EMS Incident Field Notes						Variance
	Patient #	Incident Date	Base amount	Oxygen	Mileage	# of Miles	Total Billed	Type of Call	Base amount	Oxygen Used	Oxygen	# of Miles	Mileage	Total Billed	
48	30684701	03/07/03	330.25	-	21.75	3	352.00	BLS	330.25	No	-	3	21.75	352.00	-
49	30735101	03/11/03	330.25	30.30	29.00	4	389.55	ALS	330.25	Yes	30.30	4	29.00	389.55	-
50	30668401	03/05/03	330.25	30.30	14.50	2	375.05	ALS	330.25	Yes	30.30	2	14.50	375.05	-
			\$ 16,512.50	\$ 757.50	\$1,044.00	144	\$18,314.00		\$16,512.50		\$ 787.80	150	\$ 1,087.50	\$18,387.80	\$ (73.80)
<i>Notes:</i>															
1. Each mile of transport charged at \$7.25.															
2. Each transport base amount is \$330.25															
3. Oxygen gets charged at \$30.30.															

City of Fort Lauderdale Internal Audit Office
Comparison of Mileage Charged per Field Notes - Incident Location and MapPoint On Line Inquiry

Per ADP Ambulance New Billing Reports							Per Field Notes Information			Per MapPoint.MSN		Variance	
#	Patient #	Incident Date	Base amount	Mileage	# of Miles	Type of call	City	Zip code	Hospital	# of Miles	Mileage Amount	# Miles	Mileage Amount
1	22129001	07/17/02	\$ 330.25	\$ 21.75	3	ALS	Fort Lauderdale	33311	Broward General Hospital	2	\$ 14.50	1	\$ 7.25
2	22146601	07/18/02	330.25	7.25	1	BLS	Fort Lauderdale	33304	Imperial Point Hospital	7	50.75	-6	(43.50)
3	22059201	07/10/02	330.25	21.75	3	ALS	Fort Lauderdale	33305	Broward General Hospital	4	29.00	-1	(7.25)
4	22060801	07/10/02	330.25	21.75	3	ALS	Fort Lauderdale	33312	Broward General Hospital	2	14.50	1	7.25
5	22022301	07/06/02	330.25	43.50	6	ALS	Fort Lauderdale	33311	Broward General Hospital	5	36.25	1	7.25
6	22027401	07/07/02	330.25	29.00	4	BLS	Fort Lauderdale	33304	Broward General Hospital	4	29.00	0	-
7	22141101	07/18/02	330.25	21.75	3	ALS	Fort Lauderdale	33311	Broward General Hospital	3	21.75	0	-
8	22100801	07/14/02	330.25	36.25	5	BLS	Fort Lauderdale	33311	Broward General Hospital	4	29.00	1	7.25
9	22092401	07/12/02	330.25	21.75	3	ALS	Fort Lauderdale	33311	Plantation General Hospital	4	29.00	-1	(7.25)
10	22259101	07/29/02	330.25	14.50	2	BLS	Fort Lauderdale	33312	Broward General Hospital	3	21.75	-1	(7.25)
11	22212801	07/24/02	330.25	7.25	1	BLS	Fort Lauderdale	33308	Holy Cross Hospital	1	7.25	0	-
12	22171701	07/20/02	330.25	14.50	2	ALS	Fort Lauderdale	33315	Broward General Hospital	2	14.50	0	-
13	22429701	08/15/02	330.25	36.25	5	BLS	Fort Lauderdale	33304	Broward General Hospital	5	36.25	0	-
14	22264901	07/30/02	330.25	21.75	3	BLS	Fort Lauderdale	33311	Broward General Hospital	5	36.25	-2	(14.50)
15	22303701	08/02/02	330.25	21.75	3	ALS	Fort Lauderdale	33312	Broward General Hospital	3	21.75	0	-
16	22340502	08/06/02	330.25	21.75	3	BLS	Fort Lauderdale	33304	Broward General Hospital	4	29.00	-1	(7.25)
17	22401201	08/12/02	330.25	21.75	3	BLS	Fort Lauderdale	33304	Broward General Hospital	4	29.00	-1	(7.25)
18	22345001	08/07/02	330.25	36.25	5	ALS	Fort Lauderdale	33311	Broward General Hospital	5	36.25	0	-
19	22365501	08/09/02	330.25	14.50	2	BLS	Fort Lauderdale	33311	Broward General Hospital	3	21.75	-1	(7.25)
20	22200301	07/23/02	330.25	36.25	5	ALS	Fort Lauderdale	33311	Broward General Hospital	4	29.00	1	7.25
21	22201301	07/23/02	330.25	7.25	1	ALS	Fort Lauderdale	33308	Holy Cross Hospital	1	7.25	0	-
22	22202101	07/23/02	330.25	7.25	1	BLS	Fort Lauderdale	33301	Broward General Hospital	1	7.25	0	-
23	22413901	08/13/02	330.25	21.75	3	ALS	Fort Lauderdale	33311	Plantation General Hospital	2	14.50	1	7.25
24	22484301	08/21/02	330.25	29.00	4	BLS	Fort Lauderdale	33311	Broward General Hospital	4	29.00	0	-
25	22563601	08/29/02	330.25	29.00	4	ALS	Fort Lauderdale	33306	Holy Cross Hospital	3	21.75	1	7.25
26	22501201	08/23/02	330.25	21.75	3	BLS	Fort Lauderdale	33312	Plantation General Hospital	2	14.50	1	7.25
27	22521801	08/25/02	330.25	7.25	1	ALS	Fort Lauderdale	33316	Broward General Hospital	1	7.25	0	-
28	22515801	08/24/02	330.25	21.75	3	BLS	Fort Lauderdale	33312	Plantation General Hospital	3	21.75	0	-
29	22704101	09/11/02	330.25	21.75	3	ALS	Fort Lauderdale	33311	Broward General Hospital	3	21.75	0	-
30	22537601	08/26/02	330.25	21.75	3	BLS	Fort Lauderdale	33305	Holy Cross Hospital	3	21.75	0	-
31	22572201	08/30/02	330.25	7.25	1	BLS	Fort Lauderdale	33316	Broward General Hospital	1	7.25	0	-
32	22481201	08/21/02	330.25	21.75	3	ALS	Fort Lauderdale	33311	Broward General Hospital	3	21.75	0	-
33	22505502	08/23/02	330.25	36.25	5	ALS	Fort Lauderdale	33344	Broward General Hospital	5	36.25	0	-
34	22648901	09/06/02	330.25	7.25	1	BLS	Fort Lauderdale	33315	Broward General Hospital	1	7.25	0	-
35	22653301	09/06/02	330.25	21.75	3	BLS	Fort Lauderdale	33308	Holy Cross Hospital	1	7.25	2	14.50
36	22569101	08/29/02	330.25	7.25	1	BLS	Fort Lauderdale	33308	Holy Cross Hospital	1	7.25	0	-

City of Fort Lauderdale Internal Audit Office
Comparison of Mileage Charged per Field Notes - Incident Location and MapPoint On Line Inquiry

Per ADP Ambulance New Billing Reports							Per Field Notes Information			Per MapPoint.MSN		Variance	
#	Patient #	Incident Date	Base amount	Mileage	# of Miles	Type of call	City	Zip code	Hospital	# of Miles	Mileage Amount	# Miles	Mileage Amount
37	22700101	09/11/02	330.25	7.25	1	ALS	Fort Lauderdale	33301	Broward General Hospital	2	14.50	-1	(7.25)
38	30583301	02/26/03	330.25	21.75	3	ALS	Fort Lauderdale	33311	Plantation General Hospital	4	29.00	-1	(7.25)
39	30776801	03/15/03	330.25	29.00	4	ALS	Fort Lauderdale	33305	Broward General Hospital	6	43.50	-2	(14.50)
40	30630301	03/02/03	330.25	14.50	2	AL2	Fort Lauderdale	33305	Holy Cross Hospital	3	21.75	-1	(7.25)
41	30597001	02/27/03	330.25	29.00	4	ALS	Fort Lauderdale	33311	Broward General Hospital	3	21.75	1	7.25
42	30611501	02/28/03	330.25	21.75	3	BLS	Fort Lauderdale	33311	Broward General Hospital	3	21.75	0	-
43	30686601	03/07/03	330.25	21.75	3	BLS	Fort Lauderdale	33301	Broward General Hospital	1	7.25	2	14.50
44	30784101	03/16/03	330.25	21.75	3	ALS	Fort Lauderdale	33301	Broward General Hospital	2	14.50	1	7.25
45	30735201	03/11/03	330.25	21.75	3	ALS	Fort Lauderdale	33312	Plantation General Hospital	3	21.75	0	-
46	30785601	03/16/03	330.25	21.75	3	BLS	Fort Lauderdale	33311	Broward General Hospital	2	14.50	1	7.25
47	30588201	02/26/03	330.25	7.25	1	BLS	Fort Lauderdale	33312	Broward General Hospital	1	7.25	0	-
48	30684701	03/07/03	330.25	21.75	3	BLS	Fort Lauderdale	33311	Broward General Hospital	3	21.75	0	-
49	30735101	03/11/03	330.25	29.00	4	ALS	Fort Lauderdale	33304	Holy Cross Hospital	5	36.25	-1	(7.25)
50	30668401	03/05/03	330.25	14.50	2	ALS	Fort Lauderdale	33301	Broward General Hospital	2	14.50	0	-
			\$ 16,512.50	\$ 1,044.00	144					149	\$ 1,080.25	-5	
Notes:													
Each mileage of transport charged at \$7.25.													

**City of Fort Lauderdale Internal Audit Office
Write Off Adjustment Request List**

Y E A R	R e c e i v e d	DATE RECEIVED	INCIDENT NUMBER	INCIDENT DATE	AMOUNT	VIA MAIL(M) E-Mail (EM) PHONE (P) FAX(F) OR WALK-IN(WI)	MULTIPLE REQUESTS	DATE REPLY MAILED
2002		02-07-02	0116106	06-02-01	38.24	EM		
2002		05-13-02	0131697	10-31-01	344.75	M		05-30-02
2001		10-15-01	0035841	12-22-00	352.00	M		
2001		10-15-01	0106533	03-04-01	382.30	M		
2002		02-13-02	0032643	11-20-00	389.55	M		
2002		07-29-02	0120154	07-12-01	382.30	M		09-12-02
2001		12-07-01	0125376	08-31-01	375.05	M		
2001		10-15-01	0101925	01-19-01	25.47	M		
2002		04-26-02	0005723	02-25-00	63.61	F		05-09-02
2002		04-26-02	0119036	07-01-01	65.26	F		05-09-02
2002		04-26-02	0120109	07-11-01	0.00	F	Y	05-09-02
2002		04-26-02	0124920	08-27-01	65.29	F		05-09-02
2002		05-20-02	0120109	07-11-01	375.05	M	Y	
2002		02-12-02	0112515	04-27-01	344.75	M		
2002		02-22-02	0018687	07-03-00	0.00	M	Y	
2002		02-28-02	0018687	07-03-00	352.00	M	Y	
2001		10-30-01	0029427	10-18-00	377.75	M		
2002		03-07-02	0124037	08-18-01	337.50	M		
2001		10-29-01	0124131	03-19-01	0.00	M	Y	
2002		03-07-02	0124131	03-19-01	382.30	M	Y	
2002		08-29-02	0033632	11-19-01	67.50			
2002		05-06-02	0110411	04-09-01	68.95	M		05-08-02
2002		01-08-02	0100784	01-08-01	344.75	M		
2002		09-11-02	0211235	04-15-02	359.25	M		
2001		12-04-01	0018201	06-28-00	68.95	M		
2002		02-27-02	0130148	10-17-01	359.25	F		03-07-02
2002		02-22-02	0119510	07-06-01	359.25	M		
2001		12-04-01	0007501	03-13-00	0.00	M	Y	
2001		12-07-01	0007501	03-13-00	0.00	M	Y	12-07-01
2002		04-08-02	0007501	03-13-00	70.40	M	Y	04-09-02
2001		12-04-01	0110977	04-14-01	70.40	M		
2002		01-28-02	0114581	05-19-01	0.00	M	Y	
2002		01-28-02	0114581	05-19-01	69.95	M	Y	04-08-02
2002		01-29-02	0100529	01-05-01	0.00	M	Y	
2002		02-15-02	0100529	01-05-01	67.50	M	Y	
2002		02-12-02	0029386	10-18-00	404.05	M		
2001		10-23-01	0112389	04-28-01	65.32	M		
2001		12-11-01	0114269	05-16-01	337.50	M		
2001		11-16-01	0101135	01-11-01	367.80	M		
2001		11-13-01	0107466	03-12-01	389.55	M		
2002		02-28-02	0030054	10-25-00	396.80	M		
2002		02-22-02	0103693	02-05-01	70.40	M		
2002		03-07-02	0128446	10-01-01	389.55	M		
2002		02-28-02	0034969	12-14-00	0.00	P	Y	02-28-02
2002		02-08-02	0034969	12-14-00	0.00	M	Y	09-13-02
			0034969	12-14-00	306.75		Y	10-07-02

**City of Fort Lauderdale Internal Audit Office
Write Off Adjustment Request List**

R E C E I V E D	DATE RECEIVED	INCIDENT NUMBER	INCIDENT DATE	AMOUNT	VIA MAIL(M) E-Mail (EM) PHONE (P) FAX(F) OR WALK-IN(WI)	MULTIPLE REQUESTS	DATE REPLY MAILED
2002	02-22-02	0125620	09-03-01	337.50	M		
2001	10-09-01	0109895	04-04-01	no statement enclosed	M		
2001	11-21-01	0106511	03-04-01	68.95	M		
2001	10-30-01	0027767	10-02-00	50.00	M		
2002	08-29-02	0220127	07-05-02	389.55			09-06-02
2002	04-08-02	0031834	11-12-00	74.75	M		04-09-02
2001	10-16-01	0013654	05-13-00	0.00	M	Y	
2001	12-04-01	0013654	05-13-00	0.00	M	Y	
2002	01-28-02	0013654	05-13-00	367.80	M	Y	
2002	03-07-02	0009655	04-04-00	304.75	M		
2002	03-25-02	0118736	06-28-01	65.32	M		03-26-02
2002	05-15-02	0122131	07-30-01	87.05	Mail via Mayor		
2002	01-28-02	0030096	10-25-00	0.00	M	Y	
2002	02-14-02	0030096	10-25-00	0.00	M	Y	
2002	03-07-02	0030096	10-25-00	352.00	M	Y	
2002	08-19-02	0217490	06-09-02	344.75	M		09-12-02
2002	01-16-02	0102709	01-27-01	342.30	F		
2001	10-05-01	0117527	06-15-01	0.00	M	Y	
2001	10-16-01	0117527	06-15-01	396.80	M	Y	
2002	01-28-02	0107865	03-16-01	50.00	M	Y	
2001	10-23-01	0023554	08-21-00	352.00	M		
2001	10-15-01	0107135	03-09-01	375.05	M	Y	
2001	08-17-01	0134171	12-06-00	389.55	M		
2003	02-26-03	01-04756	02-15-01	367.80	M		02-28-03
2003	04-02-03	02-01046	01-10-02	0.00	P		4/8/03 & 4/29/03
2003	04-08-03	01-18086	06-21-01	0.00	P		04-08-03
2003	04-25-03	01-37008	12-24-01	344.75	Mail via Mayor		
2003	06-30-03	00-14535	05-22-00	352.00	M		
2003	07-01-03	01-16563	06-06-01	175.60	M		
				\$14,875.31			

City of Fort Lauderdale Internal Audit Office
 Analysis of Revenue Projected vs. Realized

Description	BUDGET			REALIZED			UNREALIZED = Realized - Budget						Variance Increase (decrease) FY 2002 and 2003 (B-A)	% Change in Variance (B-A/A)
	2001-2002	2002-2003	2002-2003 (7 Months' Allotment)	2001-2002	2002-2003 Anticipated Annualized Receipts	2002-2003 Revenues (7 Months)	Budget vs. Realized 2001-2002	%	Budget vs. Realized 2002-2003	%	Budget vs. Realized 2002-2003 (7months)	%		
Revenues:														
Fire Rescue - transport revenue	\$ 3,392,709.00	\$3,295,779.00	\$1,922,537.75	\$ 2,421,122.00	2,081,276.57	1,214,078.00	\$ (971,587.00)	-28.6%	\$ (1,214,502.43)	-36.9%	\$ (708,459.75)	-36.9%	\$ (242,915.43)	25.0%
Fire rescue - other services	298,696.00	50,765.00	29,612.92	215,010.00	29,547.43	17,236.00	(83,686.00)	-28.0%	(21,217.57)	-41.8%	(12,376.92)	-41.8%	62,468.43	-74.6%
	\$ 3,691,405.00	\$3,346,544.00	\$1,952,150.67	\$ 2,636,132.00	2,110,824.00	1,231,314.00	\$(1,055,273.00)	-28.6%	\$ (1,235,720.00)	-36.9%	\$ (720,836.67)	-36.9%	\$ (180,447.00)	17.1%
Legend														
Compute anticipated revenue for the year by :	7 months' revenue realized / 7 months * 12 months													
Results:														
1. Unrealized revenues for 2001-2002 were \$971,587 on transport fees and 83,686 on other services resulting in \$1,055,273 (29%) over-budgeted revenues														
2. Unrealized revenues for first 7 months of period 2002-2003 were \$708,460 on transports fees and \$12,377 on other services resulting in \$720,837 (37%) over-budgeted revenues.														