Purpose:

This policy outlines the responsibility of West Des Moines EMS in the preparation of financial statements.

Policy:

1. The City’s Finance Department is responsible for preparing and maintaining thorough and accurate records of financial transactions.

2. The Chief of Emergency Medical Services or designee will provide the Finance Department any documentation required to meet their financial reporting needs.

3. Documentation provided to the Finance Department to support financial records shall be retained in electronic or written form, for a minimum of seven years prior to being destroyed. EMS is responsible for maintaining detailed receipt information to support transactions recorded on their billing database and detailed records of any donations received.

4. The Emergency Medical Services Department will cooperate with the City’s Finance Department in any audits performed by independent auditors retained by the City of West Des Moines.

5. The Finance Department works with the department to establish appropriate internal controls. These controls are evaluated so as to provide adequate control based on the resources available. The Emergency Medical Services shall comply with the internal controls as established by the Finance Department.