



**ARIZONA FIRE & MEDICAL AUTHORITY
NORTH COUNTY FIRE & MEDICAL DISTRICT
SOUTH COUNTY FIRE & MEDICAL DISTRICT
GOVERNING BOARDS JOINT WORKSHOP**

Tuesday, January 26, 2021

MINUTES

1. CALL TO ORDER / AFFIRMATION OF QUORUM

Arizona Fire & Medical Authority Board Chairman David Wilson called the meeting to order on Tuesday, January 26, 2021, at 9:00 a.m. The meeting was held telephonically due to social distancing requirements relating to the COVID-19 pandemic.

Members Present: Arizona Fire & Medical Authority Board Chairman David Wilson, Board Clerk John Crawford, Board Members Karen Gueltzow and Dawn Miller; South County Fire & Medical District Board Chairman Diane Price and Board Member Bill Becker; North County Fire & Medical District Board Members Tony Sambol and James Young

Members Absent: Arizona Fire & Medical Authority Board Member Richard Bookie

Staff Present: Fire Chief Rob Biscoe, Assistant Chief Mary Dalton, Assistant Chief Chris DeChant, Finance Manager Diane Goke and Authority Clerk Dusty Christopherson

Legal Counsel Present: Legal & Intergovernmental Affairs Director Lee Miller

Public Comment: None

Media Present: None

Guests Present: None

2. FISCAL YEAR-END 2019-20 ANNUAL AUDIT

- A. Discussion and presentation relating to the South County Fire & Medical District Fiscal Year-End 2019/20 Annual Audit Report – Jay Parke, Walker & Armstrong, LLP

Items 2A, 2B, and 2C were taken together.

Board Member Bookie joined the meeting at 9:15 a.m.

Jay Parke and Curtis Bright with Walker & Armstrong, LLP presented the finalized Fiscal Year 2019/20 Annual Audit Report for the South County Fire & Medical District, the North County Fire & Medical District and the Arizona Fire & Medical Authority. Mr. Bright reviewed the financial position, liabilities, revenues, expenses, and statement of activities for each of the member Districts and the Authority. Mr. Bright reviewed the Report on Internal Controls and the required Communications to the Board for each member District and the Arizona Fire & Medical Authority.

Ms. Goke stated that simple Financial Statements are produced annually for each of the member Districts and the Comprehensive Annual Financial Report is produced for the Authority. The Government Finance Officers Association (GFOA) acknowledges agencies who go above and beyond the minimum requirements of generally accepted accounting principles and awards the Certificate of Achievement for Excellence in Financial Reporting. The Authority was bestowed this honor in 2019.

In response to an inquiry, Mr. Bright clarified that the total of net position decrease was mainly due to pension debt increases.

Mr. Parke noted that a single audit report was required to be completed for Fiscal Year 2019/20 because large grant funds from the Federal Government were received, largely related to the COVID-19 pandemic. There were no significant issues or concerns to report with this single audit.

Governing Board Members expressed appreciation to the Financial Division staff for their hard work and dedication throughout the audit process.

- B. Discussion and presentation relating to the North County Fire & Medical District Fiscal Year-End 2019/20 Annual Audit Report – Jay Parke, Walker & Armstrong, LLP
- C. Discussion and presentation relating to the Arizona Fire & Medical Authority Fiscal Year-End 2019/20 Annual Audit Report – Jay Parke, Walker & Armstrong, LLP

3. PROGRAM REVIEW

A. Discussion relating to Ambulance Membership Program.

Diane Goke, Finance Manager provided the Governing Board with an overview of the Ambulance Membership Program financial statement comparing the ambulance program costs and receivables for Fiscal Year 2018/19, 2019/20 and the beginning of 2020/21.

Rob Biscoe, Fire Chief explained that State law does not allow property tax revenue to be used to cover the ambulance services, and the Districts do carry a negative balance known as bad debt, and at some point the Governing Boards will need to address how aggressive the Authority plans to be with addressing that bad debt.

Board Member Bookie requested a formal presentation from the ambulance billing company on bad debt collection options.

4. FISCAL YEAR 2021-22 BUDGET DEVELOPMENT

A. Discussion relating to Fiscal Year 2021-22 budget development process and timeline.

Ms. Goke reviewed the Fiscal Year 2021-22 budget development schedule and noted that the Joint Budget Workshop meeting will be held on May 18, 2021.

5. CALL TO THE PUBLIC

There was no response to call to the public.

6. ADJOURNMENT

The meeting adjourned at 10:10 a.m.

John E Crawford
John E Crawford (Mar 2, 2021 17:23 MST)

John Crawford, Arizona Fire & Medical Authority Board Clerk

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Final Audit Report

2021-03-03

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