

# MILAM COUNTY EMERGENCY SERVICES DISTRICT NO. 1

## NOTICE OF REGULAR MEETING

In compliance with the provisions of Chapter 551, Texas Government Code, notice is hereby given of a Regular Meeting of the Board of Emergency Services Commissioners of Milam County Emergency Services District No. 1 to be held at the **Milano Civic Center, 120 W Ave E, Milano, TX 76556, Tuesday May 7th, 2024, 7:00P.M.**

The following agenda items will be considered, reviewed, discussed, and action may be taken as appropriate:

- 1) A quorum will be established, and the meeting of Milam County ESD #1 will be called to order.
- 2) Pledge allegiance to the American and Texas Flag.
- 3) Recognition of citizens and Citizen Comments.
- 4) Consider the minutes of previous Milam County ESD #1 board meetings. Act on any corrections, changes, or approval of said minutes.
- 5) Reports from Special Committees
  - a. EMS Contract Committee - Mikel Reed and Kain Dodd
  - b. Station Committee - Stephen Hanel and Rebecca Gerren
  - c. Communications Committee - Stephen Hanel and Kain Dodd
  - d. Fire Department Liaison Committee - Kimberly Knappek and Mikel Reed
- 6) Review a memorandum of understanding between the District and the Milam County Coalition regarding the current AMR contract.
- 7) Review, revise, and approve a request for proposal for ground emergency medical services.
- 8) Review 2024 preliminary values submitted to the District by the Milam County Central Appraisal District.
- 9) Review audit engagement letter provided by Ingram, Wallace, & Co., P.C..
- 10) Report on status of Treasurers fiduciary bond to be set by the County Judge and filed with the Milam County Clerk.

Filed 4th day of May  
in 2024, At SA M.  
JODI MORGAN  
County Clerk, Milam County, Texas  
By Jodi Morgan  
Deputy

- 11) Discuss completion of bank application for District account.
- 12) Adjourn.

MILAM COUNTY EMERGENCY  
SERVICES DISTRICT NO. 1

By:   
Kain Dodd | May 3, 2024 22:05 CDT  
Kain Dodd, President

\* The District reserves the right to consider and take action on the above agenda items in any order. It also reserves the right to enter into a closed meeting on any agenda item as allowed by law. A Citizens Comment Form must be filed with the Secretary at least 10 minutes prior to the beginning of the meeting for an individual to be allowed to speak during Citizen Comment. By completing the Citizen Comment Form, the individual understands and acknowledges that the public is not entitled to choose the items to be discussed by the Board of Emergency Services Commissioners. The individual executing the Citizen Comment Form understands that he/she is provided a limited amount of time, and that he/he may not be allowed to continue to address the Board of Emergency Services Commissioners if the comments are rude, disparaging or defamatory to any individual or entity, or the comments become disruptive to the good order of the meeting. If at a meeting of a governmental body, a member of the public or of the governmental body inquires about a subject for which notice has not been given as required by the Texas Open Meetings Act, the notice provisions of the Texas Open Meetings Act do not apply to a statement of specific factual information given in response to the inquiry; a recitation of existing policy in response to the inquiry; or, any deliberation of or decision about the subject of the inquiry shall be limited to a proposal to place the subject on the agenda for a subsequent meeting. It should be noted that pursuant to Section 38.13, Texas Penal Code, HINDERING PROCEEDINGS BY DISORDERLY CONDUCT: (a) A person commits an offense if he intentionally hinders an official proceeding by noise or violent or tumultuous behavior or disturbance; (b) A person commits an offense if he recklessly hinders an official proceeding by noise or violent or tumultuous behavior or disturbance and continues after explicit official request to desist; and, (c) An offense under Section 38.15, Texas Penal Code is a Class A misdemeanor.





# 05/07/2024 Milam Co. ESD #1 Regular Meeting.docx

Final Audit Report

2024-05-04

Created:	2024-05-04
By:	Kain Dodd (kaindodd@gmail.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAQLbJFUlqtK7WQkoEHqioEePPavbF9pCu

## "05/07/2024 Milam Co. ESD #1 Regular Meeting.docx" History

-  Document created by Kain Dodd (kaindodd@gmail.com)  
2024-05-04 - 3:04:49 AM GMT- IP address: 207.70.171.30
-  Document emailed to Kain Dodd (kaindodd@gmail.com) for signature  
2024-05-04 - 3:04:52 AM GMT
-  Document e-signed by Kain Dodd (kaindodd@gmail.com)  
E-signature obtained using URL retrieved through the Adobe Acrobat Sign API  
Signature Date: 2024-05-04 - 3:05:46 AM GMT - Time Source: server- IP address: 207.70.171.30
-  Agreement completed.  
2024-05-04 - 3:05:46 AM GMT



## Ingram, Wallis & Co., P.C.

CERTIFIED PUBLIC ACCOUNTANTS

April 23, 2024

To the Board of Commissioners  
Milam County Emergency Services District No. 1  
806 N. Crockett St.  
Cameron, Texas 76520

We are pleased to confirm our understanding of the services we are to provide Milam County Emergency Services District No. 1 for the year ended December 31, 2024.

### **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, each major fund and the disclosures, which collectively comprise the basic financial statements of Milam County Emergency Services District No. 1 as of and for the year ended December 31, 2024. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Milam County Emergency Services District No. 1's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Milam County Emergency Services District No. 1's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audits of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary Comparison Information

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditors' report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

## **Auditors' Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

Our audit of the financial statements does not relieve you of your responsibilities.

### **Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We have identified the following significant risks of material misstatement as part of our audit planning:

- 1) Management override of controls
- 2) Improper revenue recognition due to fraud

### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Milam County Emergency Services District No. 1's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

### **Other Services**

We will also prepare the financial statements of Milam County Emergency Services District No. 1 in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

### **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audits; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1)

management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

Diana Wagner is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit on approximately June 1, 2025, issue our reports no later than August 15, 2025, and present our reports at the September 2025 meeting of the Board of Commissioners.

Our fee for services will range from \$7,500 to \$9,500. You will also be billed for travel and other out-of-pocket costs such as report production, word processing, postage, etc. Additional expenses are estimated to be no more than \$100 each year. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees are payable upon presentation.

### **Reporting**

We will issue a written report upon completion of our audit of Milam County Emergency Services District No. 1's financial statements. Our report will be addressed to the Board of Commissioners of Milam County Emergency Services District No. 1. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audits. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to Milam County Emergency Services District No. 1 and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy, and return it to us.

Very truly yours,

  
Ingram, Wallis & Company, P.C.

**RESPONSE:**

This letter correctly sets forth the understanding of Milam County Emergency Services District No. 1.

Governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_