



MIAMIBEACH

BUDGET AND PERFORMANCE IMPROVEMENT
Internal Audit Division

INTERNAL AUDIT REPORT

TO: Jorge M. Gonzalez, City Manager
VIA: Kathie G. Brooks, Budget and Performance Improvement Director
FROM: James J. Sutter, Internal Auditor

DATE: February 23, 2009
AUDIT: Fire Rescue Fees Audit
PERIOD: October 1, 2006 – April 30, 2008

This report is the result of a regularly scheduled audit of the fire rescue fees billed by Advanced Data Processing, Inc. or ADPI and collected at the City's SunTrust Lockbox account.

INTRODUCTION

The Miami Beach Fire Department mission statement states "*We are dedicated to provide our community with a high level of safety and security through prevention of fire, delivery of quality emergency and disaster services, ocean life guarding and fire and life safety educational programs.*" To assist in the satisfaction of this statement, four strategically located fire stations are maintained which house six Emergency Medical Service or EMS rescue units and an EMS Supervisor. All fire units are advanced life support certified and staffed with paramedic personnel and can provide rapid response to anywhere in the City.

Among other duties, the City's Fire Rescue Division established in October 1966 responds to all emergency medical incidents and provides pre-hospital care to the sick and injured. They transport needy patients to area hospitals where they are released to emergency room staff.

The City Commission passed Resolution No. 2003-25302 authorizing the charging of \$330 for Basic Life Support, \$380 for Advanced Life Support 1 and \$490 for the most serious cases called Advanced Life Support 2 to help recover costs. Additional charges in varying amounts are based on the miles driven to the hospital and the need for rendering such other supplemental services as cardiac monitoring, intravenous/intraosseous therapy, intubation, oxygen and spinal immobilization. Despite these associated costs for transported patients, no needy individuals are deprived of Fire Rescue transport services due to their inability to pay.

Advanced Data Processing, Inc. or ADPI originated in 1974 and is currently the largest independent provider of medical billing and coding services to emergency medical services agencies in the United States according to the company's Internet website. They also provide a full outsourced billing solution including the provision of mobile electronic patient record collection systems for its clients to capture patient information at the scene of the incident. ADPI presently has more than 270 employees and serves 234 clients in twenty-two states and Washington D.C. Their corporate office that contracts with Miami Beach is located at 500 NW 165th Street in Miami, FL.

City Commission Memorandum No. 359-94 originally awarded ADPI a one year contract on May 18, 1994 to provide emergency medical transport billing and collection services with an option for two additional years at the City Manager's discretion. A second agreement was approved on December 15, 1999 and expired on December 15, 2004 after the City elected to renew the agreement for the two additional one year terms. This agreement was further extended on a month to month basis until June 2008 when a third consecutive agreement with ADPI was finalized. The agreement was

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signed by the City Clerk, City Manager and the vendor as it piggy backed off the Miami-Dade County contract and did not need to be approved by the City Commission per City Code Section 2-369.

The City's Fire Rescue Division is frequently summoned when people are injured on Miami Beach through the Public Safety Communications Unit when they call 9-1-1. Paramedics arrive and assess the severity of the patient's injuries. No charges are levied unless the patient needs to be transported by Fire Rescue to the hospital for further medical assistance.

Private transports may occur when the patient's injuries are not believed to be serious and they want to be transported to a hospital not on Miami Beach. Another example of when a private transport is called is when the fire truck is the initial responder and they call Fire Rescue for medical help but all their units are busy. In either case, the private transport is responsible for billing and collecting from the patient, independent of the City.

When this occurs, one of the firefighters is typically responsible for collecting and recording the billing data from either the patient or any other accompanying individuals present. However, the firefighters' main responsibility is to help injured people and not to pursue the collection of billing information. They cannot refuse to help someone because they don't have the ability to pay. ADPI is frequently assigned the task after the incident to obtain any needed missing information that could not be obtained by Fire Rescue through contacting the hospital, researching databases, etc.

Previously, the Fire Rescue Division recorded all information in a handwritten paper based rescue report whenever units replied to an emergency. This report included checklists and a narrative section for the responding Rescue Team Leader to handwrite their observations and conclusions. However, the paper based rescue reports did not allow for the efficient retrieval of data, resulting in limitations in the department's ability to measure organizational and operational performance, as well as effectively track outcomes and success rates of procedures.

Consequently, the City Commission passed Resolution No. 2006-26291 authorizing a purchase of \$100,900 of Rescuenet TabletPCR Software from Zoll Data Systems, Inc. The intent of this purchase was to benefit the overall community as it enabled more time to be spent responding to emergencies and treating patients, and less time writing and revising handwritten reports.

Fire Rescue sends an extract once a week of all transport billing information to ADPI where it is received and transferred into their database. ADPI subsequently reviews the transmitted data and ensures that the billing rates are proper and correct per City Resolution No. 2003-25302.

Invoices are prepared and mailed usually within fourteen days of receipt of the information by ADPI to Medicaid, Medicare, insurance carriers or the individual. Any monies paid are collected directly by the City at their SunTrust lockbox account. Both the City and ADPI receive a report listing the amount of collected monies each day.

Form letters are mailed to delinquent customers after thirty to forty days with several more to follow if the outstanding balance is not paid. No other collections efforts are made (factoring delinquent accounts, hiring a collection agency, placing liens on property, etc.) per the City Commission's direction.

The following table lists the relevant fire rescue data regarding calls and transports for the 2006/07 and 2007/08 fiscal years as compiled by the Fire Department's CAD and RMS and RescueNet databases:

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	FY 2006/07	FY 2007/08
Rescue Calls	16,488	15,160
Total Transport	8,244	7,580
City Transport	6,760	6,513
Private Transport	1,484	1,067

ADPI prepares an invoice at the end of each month of the corresponding collections received by the City's SunTrust lockbox less their agreed upon fees. A supporting spreadsheet is also submitted that shows how the numbers were calculated. These two documents are mailed to the Fire Rescue Division Captain for approval before they are forwarded to the City's Finance Department for processing and payment.

The City collected the following revenues less ADPI's fees during the audit period:

	10/01/06 – 09/30/07	10/01/07 – 09/30/08 *	Total
Revenues Collected	\$1,574,375	\$1,173,900	\$2,748,275
Less ADPI Fees	(\$121,053)	(\$95,060)	(\$216,113)
Total Net Fees	\$1,453,322	\$1,078,840	\$2,532,162

* The figures as of the end of the audit period or 10/01/07 – 04/30/08 equaled revenues collected of \$710,916; less ADPI fees of \$57,493 and total net fees of \$653,423.

There is typically a time lag between when Fire Rescue transports the patient to when it receives the corresponding payment from the insurance carriers (Blue Cross Blue Shield, Humana, etc.), Medicare, Medicare, etc. These primary payers will typically pay their associated billed amounts (less any patient deductibles or disputed amounts) between six and eighteen months.

OVERALL OPINION

Although inherent collection difficulties exist due to individuals' inability to pay or unavailable/incomplete patient information, the reviewed City collections were slightly less than the desired 60% rate for a variety of reasons. The 60% gross collection rate was a requirement of the 1994 agreement between ADPI and the City, and has continued to serve as the goal for collections per ADPI. The City should consider revisiting collection process to determine whether changes are warranted to help improve collection rates and total revenues.

The contractor was found to be essentially in compliance with the terms tested in the agreement. Requested information was made readily accessible, complete and provided in an organized manner allowing the City's performance to be more easily benchmarked and graded. Customers were billed at the correct rates based on the Fire Rescue Division's description of services provided and unpaid accounts received additional collection letters. Finally, the Finance Department properly reconciled the monies deposited into the lockbox with various ADPI reports and correctly inputted all received fire rescue fee amounts into the City's Financial System.

Despite all these positives, the following shortcomings were noted during our audit and are in need of corrective action:

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- The contractor provided an aging report showing that the City has accumulated \$12,056,158 in outstanding billings since being awarded the contract in 1994. Although some payments may still be forthcoming, the contractor's 2006/07 collection rate of 56.42% is currently below the desired 60% goal.
- The contractor's prior agreement with the City expired in December 2004 and was extended on a month to month basis until June 2008 and it piggy backed off a municipal contract which was not an approved practice. In addition, the new agreement did not address ADPI's monthly \$580 charge for mailing the required notice of privacy practices letters to all initial customers.
- Miami Beach's fire rescue fees were set well below the average and median of twenty-seven tested local municipalities, counties and agencies for all billable items except oxygen. New rates were approved subsequent to our audit to bring the rates up to a more desirable level to offset operating costs.
- The City's Fire Rescue Division underperformed according to ADPI's April 2008 prepared Critical Statistics Report in providing the contractor with desired patient information to expedite collection efforts. Noted contributing factors include firefighters/paramedics not being required to list home and business phone numbers, inherent difficulties in obtaining social security numbers and possibly not all recorded data being transmitted to ADPI.
- Although some reconciliations and approvals are done, no department is reconciling the amounts received in the City's lockbox with ADPI's invoices or ensuring that all transported patients are actually billed.
- Individuals currently can only pay their outstanding fire rescue fee balances by check or money order as debit and credit cards and on-line payments are not accepted.
- The City's September 2007 contractor payment for \$9,840.02 was not accrued in the 2006/07 fiscal year.
- The City did not pay the contractor timely within thirty days of receipt and acceptance of ADPI's invoice in 47.37% (9/19) of the months tested.

PURPOSE

The purpose of this audit is to determine whether the contractor complied with selected terms in their signed agreement, whether the City's Fire Rescue Division provided complete accurate patient transport information that was fully extracted by the contractor, and whether the Finance Department correctly recorded all SunTrust lockbox payments and timely paid all corresponding received invoices.

SCOPE

1. Confirm that the City is providing the contractor with the names, addresses and amounts for billing for each person transported by a rescue vehicle, and that these documents are being furnished to the contractor within one week, and that billing is initiated within five days upon receipt of these documents.
2. Confirm that the City's Fire Rescue Division and Finance Department are reconciling the number of billings provided to the contractor with the number actually billed and is comparing the amounts received at the lockbox with those on the contractor's monthly invoices.

3. Confirm that the contractor is taking timely and appropriate follow-up action on delinquencies and is mailing additional invoices to collect amount due.
4. Confirm that the contractor is adhering to the lockbox agreement and all collections for services billed are deposited into the approved SunTrust lockbox.
5. Confirm that the contractor has properly calculated and the City timely paid the invoiced monthly collection fees.
6. Confirm that daily collections were accurately recorded in the City's Financial System.

FINDINGS, RECOMMENDATIONS AND MANAGEMENT RESPONSES

1. Finding – Uncollectible Billings

ADPI has been continuously retained by the City since 1994 for rescue ambulance billing and related professional services. An aging report provided by ADPI showing the City's uncollected fire rescue fee balances as of 05/23/08 is summarized in Exhibit B. A large portion of this balance, \$9,727,462 out of \$12,056,158 (80.6%), represents uncollected balances prior to FY 2006/07 and is highly unlikely to be collected. ADPI management said that they have not been instructed by the City to write off any unpaid accounts as uncollectible so this report is all inclusive.

Most likely, a portion of the listed \$2,328,696 in FY2006/07 and FY2007/08 balances will be collected as insurance carriers can take in excess of 180 days to pay outstanding amounts. This fact will also help increase ADPI's fiscal year 2006/07 gross collection rate from its current amount of 56.42%, which is below the desired 60% threshold set as a goal for Miami Beach. The 60% gross collection rate was a requirement of ADPI's initial 1994 contract with the City and as remained as a goal per inquiries with the contractor. However, it was not listed in the agreement in effect during the audit period or in the one most recently signed in June 2008.

Recommendation(s)

The City should determine whether to have ADPI write off designated City accounts as uncollectible so that the carried balance is more reflective of the actual. Going forward, the feasibility of hiring a collection agency along with writing off delinquent accounts receivable after a specified period of time should be discussed. The City should also work closely with ADPI in an effort to help increase the gross collection rate.

Management's Response

City staff from the Fire and Finance Departments have met with staff from Advanced Data Processing, Inc. (ADPI). ADPI, has agreed to begin accepting credit card and debit card payments on our behalf, in addition to the other current payment methods already accepted. This action should favorably impact our receivables, as those customers who do not have the cash readily available, may chose to charge their medical expenses on a charge card.

ADPI, the largest independent provider of medical billing and coding services to the industry, has also informed the City that they have merged EPBS-Intermedix, creating an even more

extensive comprehensive billing, consulting, and practice management firm. EPBS-Intermedix maintains its own proprietary billing and claims management software and is a leading submitter of electronic insurance claims. This merger will assist the City's Fire Department in recuperating many of the uncollected accounts. Of those amounts deemed uncollectible, ADPI and Fire Department staff will inform the Finance Department which amounts should be written off.

The Fire Rescue Division has recently been able to recover approximately \$240,000 in 2008 from Medicaid by working closely with Mt. Sinai Hospital. These monies were received when the hospital signed a form attesting to receiving patients transported directly by Fire Rescue personnel.

2. Finding – Expired Agreement

The City's agreement with Advanced Data Processing, Inc. (ADPI) dated December 15, 1999 expired in December 15, 2004 but was extended on a month-to-month basis until June 17, 2008 when a new agreement was finalized and signed by the contractor, City Manager and City Clerk. The agreement did not need to be approved by the City Commission as it piggy backed off the Miami-Dade County contract per City Code Section 2-369.

This prior agreement that initially expired on December 15, 2004 piggy backed off ADPI's contract with Boca Raton, FL which was not an acceptable practice as the City only has the ability to piggy back off State of Florida, Miami-Dade County, School Board and General Services Administration contracts. While this agreement was entered into before the existing Procurement Director was hired, since then the Procurement Office has been diligent in only allowing new agreements to piggy back from the proper agencies.

Among other terms, the new agreement reduces the City's payout to the contractor from 7.0% to 6.5% of all fire rescue fee monies collected excluding Medicaid accounts, as well as decreases the Medicaid account transaction processing fee from \$11.40 to \$10.00. These lower negotiated fees will help allow the City to increase its revenue intake per transport thereby assisting in offsetting operating costs of the Fire Rescue Division.

However the new agreement did not address ADPI's \$580 monthly charge for mailing the Health Insurance Portability and Accountability Act's (HIPAA) required notice of privacy practices letters to all initial customers. This two page form letter informs the reader about how medical information about you may be used and disclosed and how you can get access to this information. This arrangement which originated in 2003 was also not mentioned in the contractor's previous agreement but the City has been paying the monthly charge ever since. Efforts to locate documentation whereby the City authorized ADPI to mail these form letters on their behalf at a fixed monthly rate of \$580 could not be found but the Fire Rescue Division has allowed it to exist and continue.

Another noted shortcoming of both the new and previous agreements is ADPI's requirement to file claims and send invoices to all self-pay patient/payers within five days of receipt of incident information. Inquiries revealed that ADPI's internal operating goal is to mail the invoice within fourteen days of receipt of complete incident information which is inconsistent with the stated contract goal. ADPI is meeting their internal operating goal of 14 days.

Recommendation(s)

The new agreement should be amended to include the \$580 monthly charge for mailing the HIPAA mandated privacy notice statements and the City should opine and document whether fourteen days to mail the self-payers' invoice is acceptable.

Management's Response

No further contracts are being pigged-back off of other municipalities but only to those applicable agencies, State of Florida, Miami-Dade County, School Board and General Services Administration.

The inclusion of the \$580.00 for issuance of HIPPA notices needs to be inserted into the current contract. The cost has remained constant since the original contract was executed and has been cost effective when printing, postage, and clerical costs are considered.

3. Finding – Fee Analysis Results

During the audit period Miami Beach's Fire Rescue Transport fees were well below the average and median for all listed transport services except oxygen of the fire rescue fees charged by twenty-seven selected cities, counties and agencies in South Florida (see Exhibit A). On September 17, 2008, the City Commission adopted a resolution to raise the Fire Rescue transport fees subject to approval by the Miami-Dade County. The new fees structure will place our fees above the median charged by other agencies and allow the City to better offset the operating costs of the rescue Division.

Furthermore, ADPI estimates that its average collection rate for individuals across all their clients is approximately 5 to 8% as compared to a very high percentage (over 90%) from primary payment sources (insurance carriers, Medicare and Medicaid) where all the patient's information is known. Therefore, they have been recommending that their clients set their fire rescue fees high to collect the most from the primary payment sources (insurance carriers, Medicare and Medicaid). Further, they recommend that payments from individuals no longer be pursued as aggressively. They contend that the end result would be to increase revenues for the City as well as reduce collection costs.

For example, Medicare will pay either \$550 for Advanced Life Support 2 or ALS 2 or the City's transport costs (\$490), whichever is less. Therefore, the City is currently not collecting \$60 per ALS 2 performed on Medicare patients as they typically pay 100% of all claims submitted.

Recommendation(s)

The City should aggressively pursue approval from the County of the rates recently approved by the Commission and above the designated Medicare threshold. Also, the City should evaluate the merits of ADPI's fee setting recommendations to determine its worthiness.

Management's Response

The increase request can only be placed on the County Commission agenda by request of a County Commissioner. The City's Economic Development Director has been in contact with the Chief's of Staff of two County Commissioners and is awaiting a response from one of those Commissioners as to their willingness to sponsor the item.

4. Finding – Incomplete Documentation

The City's Fire Rescue Division is responsible for obtaining the patient's pertinent information (name, social security number, address, home phone, etc.) and forwarding it to ADPI for billing and collection purposes. When provided information is either incorrect or missing, the overall process may be adversely affected and ADPI must try to obtain this information through other means.

ADPI estimated that the patient's insurance information is missing 90% of the time. However, the Fire Division Chief stated that they typically don't request this information as their primary focus is on obtaining the patient's social security number. Which in some cases is hindered by the number of foreign tourists, homeless and incoherent patients treated in Miami Beach.

Using collected social security data, the Fire Division Chief claims that ADPI should be able to collect any other needed information. Among other options, ADPI can collect any needed patient information by contacting the hospital upon admittance or by accessing Intermedix's (a company recently acquired by ADPI that helps engineer advanced technologies into business processes to meet incident documentation requirements, realize revenue potential, and provide advanced informatics to clients per the company's website) resources. The fire fighters' objective is on treating the patient and not collecting billing information.

Concerns were also raised that patient information is not being completely transmitted to ADPI during submission of their extracts. As a result, the Fire Rescue Division has upgraded their RescueNet tablet PCR Software to version 5.02 in October 2008 to help alleviate any potential transmission problems. The Fire Rescue Division Chief said that he is not aware of any transmission problems involving the new software.

Finally, ADPI stated that they periodically offer "train the trainer" classes at no charge to review completion of the needed patient information to facilitate billing and collection but the Fire Rescue Division has not participated as of yet.

Recommendation(s)

The Fire Rescue Division should collect as much billing information as possible to facilitate collection without interfering with their primary goal of assisting the patient. In addition, the Fire Rescue Division should perform an analysis to help ensure that all transmitted patient extract information is being received by ADPI. Finally, the Fire Rescue Division should designate employees to attend the provided training classes in an effort to help improve the City's ranking and collections.

Management's Response

The current upgraded software version now matches that of the City of Hialeah, another ADPI client who has been sending billing extracts successfully. Our extract configuration will be set to match that of Hialeah's.

Train the trainer classes were provided to two members of the Fire Department Staff in November. All EMS personnel recently attended classes to enhance their knowledge of billing requirements on December 16th, 17th, and 18th.

5. Finding – Reconciliations

The Finance Department properly reconciles the City's SunTrust lockbox account with ADPI's Cash Log Report. Similarly, the Fire Rescue Division attests to the mathematical accuracy of the contractor's invoice submitted at a later date. However, neither department compares the amounts collected in the lockbox with those listed on ADPI's invoices to ensure that the City was properly billed. Internal Audit's subsequent review found several minor differences during the audit period.

In addition, the Fire Rescue Division does not reconcile ADPI's number of billings with the number of transport services actually provided. Consequently, it cannot be confirmed that all provided emergency transports were actually billed, especially given the aforementioned difficulties with the transmission of patient extracts discussed in finding 4.

Recommendation(s)

The Finance Department should reconcile ADPI's monthly invoices with the supporting documentation and immediately investigate any found differences. The designated reviewer should initial the invoices attesting to their approval and authorizing payment in full. Also, the Fire Rescue Division Chief or designee should reconcile monthly the number of transport services provided by his firefighters/paramedics with the number billed by ADPI to confirm that all were received and billed by the contractor.

Management's Response

The Fire Department will provide to the Finance Department, ADPI's monthly invoices with supporting documentation in order to reconcile any discrepancies. The Fire Department will reconcile the number of transport services provided by firefighter/paramedics with the number billed by ADPI to confirm that all transports are billed. Fire Department staff has met with Mt. Sinai staff, where over nine out of every ten transports are taken to, in order to streamline and expedite the flow of paperwork and add additional checks and balances.

6. Finding – Payment Options

All fire rescue fee payments made by check or money order are received directly at the City's SunTrust lockbox account which processes payments faster while reducing float and reconciliation costs. However, Internal Audit believes that more individuals may pay if the City also accepted debit and credit cards. Inquiries revealed that debit and credit card payments for fire rescue fees could be processed by either an outside company like Moneris or through the City's Central Cashier's Office.

Recommendation(s)

The Fire Rescue Division, Finance Department, SunTrust and ADPI should work together to determine an efficient process by which individuals can pay their fire rescue fee balances with debit and credit cards. The option to make online payments should be explored.

Management's Response

City staff from the Fire and Finance Departments have met with staff from Advanced Data Processing, Inc. (ADPI). ADPI has agreed to begin accepting credit card and debit card payments on our behalf, in addition to the other current payment methods already accepted. This action should favorably impact our receivables, as those customers who do not have the cash readily available, may chose to charge their medical expenses on a charge card.

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7. Finding – Incorrect General Ledger Entry

The City's 10/31/2007 payment of \$9,840.02 to ADPI for claims processed in September 2007 was included in the 2007/08 fiscal year under general ledger account "Ambulance Fees – Lock Box ADP" (011-8000-342655). This expense should have been accrued in fiscal year 2006/07.

Recommendation(s)

Expenses should be accrued in the year that the item was incurred. Greater care should be made by the department to follow up on any final unpaid invoices for year-end and timely forwarding them to Finance for payment. General ledger account transactions and balances should be reviewed prior to year end to help identify any missing payments.

Management's Response

At this time, departments were entering their own invoices and were responsible for advising Accounts Payable of prior year expenses so that the appropriate accrual could be booked.

8. Finding – Late Contractor Payments

Section 4 of the ADPI agreement states "*The City shall issue a check for the amount invoiced, minus any disputed amount, within thirty (30) days of receipt and acceptance of the invoice.*" Yet, testing showed that the City issued check was prepared late or past the due date for seven of the audit period's nineteen months or 36.84% with the maximum number of days late being fourteen. An analysis of Finance's source documentation and the approval queues in the Eden System indicate that the delays were attributed to the Fire Department

Recommendation(s)

The Fire Departments should make more of a concerted effort to process the invoices for payment in a timelier manner.

Management's Response

Much of the delay can be attributed to Fire Rescue Division's move to 1680 Meridian Avenue from 2300 Pine Tree Drive and not receiving the invoices timely. Several had to be re-sent by ADPI and the invoice dates were not changed to note this fact.

9. Finding – Insurance Coverage

Section 9 of the ADPI agreement details the required insurance coverage that should be maintained by the contractor. Testing showed that ADPI complied with all provisions except to have the City named as an additional insured where applicable. Upon notification, the necessary changes were made and the new policy was presented to and approved by the City's Risk Manager.

Recommendation(s)

ADPI's insurance coverage should satisfy the terms listed in the signed agreement at all times.

Management's Response

The Chief of EMS will request a copy of the proof of insurance each year and forward to Risk Management to be filed.

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EXIT CONFERENCE

An exit conference was held on December 9, 2008 in OBPI's conference room. Participants included Fire Division Chief Javier Otero, Fire Division Chief Chris Parrino, Assistant Finance Director Georgina Echert, Revenue Manager Manuel Marquez Jr., Internal Auditor James Sutter and Senior Auditor Mark Coolidge. All parties were in agreement as to the contents of this report. Management responses were solicited and included in our report.

JJS:MC:mc

(Audit performed by Mark Coolidge, Senior Auditor)

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Exhibits

cc: Eric Yuhr, Fire Chief
Patricia Walker, Chief Financial Officer
Gus Lopez, Procurement Division Director
Darryl Hartung, Regional Director, ADPI

Exhibit A
 Fire Rescue Fee Analysis for Local Cities/Counties/Agencies
 Listed fees are as of June 6, 2008

Cities/Counties	Advanced Life Support 1	Advanced Life Support 2	Specialty Care Transports *	Basic Life Support	Oxygen	Per Mile	Supplemental Items **
Pompano Beach	\$ 750.00	\$ 750.00		\$ 750.00	\$ 50.00	\$ 10.00	
Deerfield Beach	\$ 700.00	\$ 750.00		\$ 650.00		\$ 12.00	
Margate	\$ 700.00	\$ 750.00		\$ 700.00		\$ 10.00	
Miramar	\$ 700.00	\$ 750.00		\$ 700.00		\$ 10.00	
Miami Beach (Commission Recommended Rates as of 10/1/08)	\$ 630.00	\$ 500.00		\$ 430.00	\$ 30.00	\$ 7.50	Yes
Boca Raton	\$ 554.44	\$ 715.42	\$ 745.22	\$ 554.44		\$ 10.15	
Hallandale Beach	\$ 500.00	\$ 500.00		\$ 500.00	\$ 20.00	\$ 7.50	
Lighthouse Point	\$ 500.00	\$ 600.00		\$ 500.00		\$ 9.00	
Monroe	\$ 500.00	\$ 600.00		\$ 500.00		\$ 9.00	
Lauderhill	\$ 475.00	\$ 575.00		\$ 450.00		\$ 9.00	
Palm Beach County	\$ 470.00	\$ 630.00		\$ 470.00		\$ 8.50	
Broward Sheriff	\$ 460.00	\$ 575.00		\$ 450.00	\$ 27.00	\$ 8.00	Yes
Cooper City	\$ 460.00	\$ 575.00		\$ 450.00	\$ 27.00	\$ 8.00	
Fort Lauderdale	\$ 452.00	\$ 525.00		\$ 425.00	\$ 30.30	\$ 8.50	
Coral Springs	\$ 450.00	\$ 575.00		\$ 400.00		\$ 7.00	Yes
Dania Beach	\$ 450.00	\$ 550.00		\$ 450.00		\$ 9.00	
Hollywood	\$ 450.00	\$ 550.00		\$ 450.00		\$ 9.00	
North Lauderdale	\$ 450.00	\$ 550.00		\$ 425.00		\$ 8.00	
Riviera Beach	\$ 450.00	\$ 575.00		\$ 450.00		\$ 8.00	Yes
Davie	\$ 400.00	\$ 530.00		\$ 400.00	\$ 30.00	\$ 8.00	Yes
Tamarac	\$ 400.00	\$ 500.00		\$ 360.00		\$ 7.25	Yes
Miami ***	\$ 390.00	\$ 550.00	\$ 650.00	\$ 330.00		\$ 7.50	Yes
Key Biscayne	\$ 390.00	\$ 550.00	\$ 650.00	\$ 330.00		\$ 7.50	Yes
Miami Dade	\$ 380.00	\$ 490.00		\$ 330.00	\$ 30.00	\$ 7.50	Yes
Miami Beach (Current Rates)	\$ 380.00	\$ 490.00		\$ 330.00	\$ 30.00	\$ 7.50	Yes
Hialeah	\$ 380.00	\$ 490.00		\$ 330.00	\$ 30.00	\$ 7.50	Yes
Plantation	\$ 360.00	\$ 480.00		\$ 330.00	\$ 25.00	\$ 7.00	Yes
Coral Gables ****	\$ 310.00	\$ 310.00		\$ 310.00	\$ 30.00	\$ 7.50	Yes
Average	\$ 490.48	\$ 586.48	\$ 745.22	\$ 473.10	\$ 29.93	\$ 8.56	
Median	\$ 456.00	\$ 575.00	\$ 745.22	\$ 450.00	\$ 30.00	\$ 8.25	

* Specialty Care Transports occur when a nurse or doctor accompany a patient as they are being transported from one hospital to another for treatment.

** Supplemental items and fees vary greatly per entity and include cardiac monitoring, intravenous and intraosseous therapy, intubation, spinal immobilization, backboard, cervical collar, etc.

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- *** The listed fees for the City of Miami are much higher than those listed in their City Code Section 2-234. New fee increases are currently being recommended to their City Commission for adoption.
- **** Emergency fire rescue services are provided at no charge to Coral Gables residents as it is included in their property taxes paid annually. The City Commission through City Code Sections 26-1 and 30-6 has assessed nonresidents the listed rates.

Source: ADPI's Regional Director, Internet research and phone calls

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Exhibit B
 Fire Rescue Fees Accounts Receivable Aging Report for Miami Beach Transports
 Listed balances are as of May 23, 2008

FISCAL YEAR	CURRENT	PAST DUE								TOTAL	
		30 DAYS	60 DAYS	90 DAYS	120 DAYS	150 DAYS	180 DAYS	240 DAYS	360 DAYS		
94/95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$485,254	\$485,254
95/96	0	0	0	0	0	0	0	0	0	545,689	545,689
96/97	0	0	0	0	0	0	0	0	0	609,599	609,599
97/98	0	0	0	0	0	0	0	0	0	577,817	577,817
98/99	0	0	0	0	0	0	0	0	0	609,924	609,924
99/00	0	0	0	0	0	0	0	0	0	850,409	850,409
00/01	0	0	0	0	0	0	0	0	0	1,127,684	1,127,684
01/02	0	0	0	0	0	0	0	0	0	876,234	876,234
02/03	0	0	0	0	0	0	0	0	0	1,059,362	1,059,362
03/04	0	0	0	0	0	0	0	0	0	1,130,401	1,130,401
04/05	0	0	0	0	0	0	0	0	0	865,637	865,637
05/06	0	0	0	0	0	0	0	0	0	989,452	989,452
Subtotal										<u>\$9,727,462</u>	<u>\$9,727,462</u>
06/07	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$320,408	\$759,171	\$1,079,579	\$1,079,579
07/08	(31,932)	187,825	193,652	170,748	99,221	80,227	189,334	360,043	0	1,249,118	1,249,118
Total	<u>(\$31,932)</u>	<u>\$187,825</u>	<u>\$193,652</u>	<u>\$170,748</u>	<u>\$99,221</u>	<u>\$80,227</u>	<u>\$189,334</u>	<u>\$680,451</u>	<u>\$10,486,633</u>	<u>\$12,056,158</u>	<u>\$12,056,158</u>