

Trumbull Emergency Medical Services Cash Management Audit



Town of Trumbull



April 13, 2023

Office of Internal Audit

Rebeca Lopez
Financial/Accounting Controls Analyst

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Executive Summary

The Town of Trumbull's Emergency Medical Service (TEMS), established in 1976, is responsible for providing pre-hospital emergency medical advanced and basic life support services to the community. The Chief of EMS, with guidance from the Emergency Medical Services Commission, oversees the Department's daily operations and the Emergency Medical Technician (EMT) training for paid staff and volunteer members. Additionally, the Trumbull EMS Association conducts fundraising for training programs and social events as well as support of the community marketing efforts of TEMS.

The Town of Trumbull provides full funding for the TEMS department's operations through the Town's General Fund and the Revenues collected from incident claims processed via the billing service, Quick Med Claims (QMC), and a Special Revenue Account (SRA). Revenues help defray a portion of the department's expenses such as; costs of labor, professional service fees, ancillary supplies, program expenses, and building overhead costs. SRA revenue helps cover the cost of program expenditures.

The focus of this audit was the TEMS incident Quick Med Claims (QMC) billing and payments, the Special Revenue Account (SRA) revenue and expense activity, and TEMS employee expense reimbursements, to ensure compliance with the Town's existing policies/procedures and reviewed for completeness, accuracy, authorization, and timeliness.

The scope of this audit was conducted for the period covering July 1, 2021 to December 31, 2022.

Internal Audit (IA) identified the following areas for improvement during this audit.

- A TEMS departmental Employee expense authorization policy and procedure should be developed, documented, and implemented to include the authorization chain of command for the Chief of EMS' travel and/or expense reimbursements.
- Amazon purchases should adhere to the Town's purchasing policy.
- Travel Authorization and reimbursement requests should comply with the existing Town of Trumbull's Travel & Expense Reimbursement Policy.
- Staffing challenges resulted in Paramedic & EMT staff shortage and increased over-time costs.
- A Periodic review of The QMC Aging report is necessary to reduce the number of unpaid incident claims greater than 180 days.

I would like to express my appreciation to the Interim Chief of EMS, TEMS staff, and the Finance Department's staff for their time, assistance, and cooperation during the course of the audit. Their contributions were essential to the success of this audit.

Authorization

Internal Audit (IA) conducted this audit under the authority of Chapter VII, Section 1C of the Town of Trumbull Charter and in accordance with the Annual Audit Plan approved by the Town of Trumbull Board of Finance.

Background

The Connecticut State Office of Emergency Services (OEMS) is responsible for the EMS agencies and the enforcement of the regulations that guide them. Ambulances are regulated through the CT Department of Public Health (DPH) under OEMS.

Trumbull EMS provides emergency medical services to ensure the health, safety, and well-being of the community. Trained Paramedics and EMTs provide pre-hospital advanced and basic life support services 24 hours a day to anyone who lives in, works in, or visits the Town of Trumbull. In addition, TEMS conducts clinical and community education programs designed to enhance health and wellness, enhance preventions programs, and assist in providing clinical growth and opportunities to the community and staff. TEMS staff and volunteers have trained 3,000 community members in CPR and AED use, assisted with vaccine distribution, and provided special operations management to the town.

The Trumbull EMS' department budget funds the following staff positions;

- Chief of EMS
- 2 Paramedic Supervisors
- 4 Paramedics (2 vacant)
- 1 EMT Supervisor
- 4 EMTs
- 1 Administrative Assistant EMS.

Additionally, the department has 35+ certified Paramedic & EMT volunteers that provide over 8500 hours of service a year. See **Appendix A** for other Agencies' staff/shift structure captured throughout the State

EMS staffing challenges have affected many municipalities across the Country¹ and the State of Connecticut²; the Town of Trumbull's EMS department is no exception. During the summer of 2022, TEMS found itself with 3 vacant Paramedic positions at one time and a shortage of per Diem paid staff, resulting in a significant increase in overtime in order to cover each shift. A few factors that affect EMS include, but are not limited to,

- **competitive wages,**
- career transition, and
- rigorous schedule

¹ [Critical Staffing Shortages - JEMS: EMS, Emergency Medical Services - Training, Paramedic, EMT News](#)

² ['People are tired': CT EMS services struggling with staffing levels \(ctpost.com\)](#)

The Town of Trumbull's EMS Paramedics and EMT FY2023 salaries are below the surrounding Municipalities wage rates for neighboring Agencies that have a comparable call volume (**Table 1**), contributing to retention and recruiting difficulties. The Board of Finance has approved the FY2024 salary budget reflecting a salary increase for TEMS Paramedic and EMT.

Table 1 – TEMS Paramedic & EMT Comparable Salary Range

Service/Location	OEMS 2021 Call Volume	Service Type	Paramedic Salary Range Per Hour	EMT Salary Range Per Hour
AMR - Fairfield	6670	Commercial-911 & Transfer (ALS)	\$29 - \$38	\$23 - \$27
Greenwich EMS	5399	Independent Non Profit-911 Only (ALS)	\$28 - \$36	\$23 - \$30
Milford EMS(FD)	6427	Municipal 911 Only (ALS)	\$32 - \$50	\$25 - \$35
Stratford EMS*	7226	Municipal Enterprise fund - 911 Only-career & vol. (ALS)	\$29 - \$33	\$18*- \$25
Trumbull EMS	5892	Municipal 911 only-career and vol. (ALS)	\$27 - 29	\$19 - \$21
FY2024 BOF Approved TEMS Salary Rate			\$33.16	\$25.65

*2023 Stratford EMT negotiated a starting Rate of \$25

The Department's ambulance/vehicle fleet is composed of:

- 900 – Chevrolet Express Ambulance, Type III
- 901 – Chevrolet Express Ambulance, Type III
- 902 – Remounted, pending required State specs
- 903 – Pending meeting outcome – in service issues
- 904 – Mercedes Sprinter Ambulance, Type II
- 905 – Chevrolet Tahoe, Paramedic Fly Car/Intercept Vehicle/Command Vehicle
- 906 – Chevrolet Tahoe, Paramedic Fly Car/Intercept Vehicle/Command Vehicle
- 907 – Ford Explorer Admin vehicle
- Car 1 – Chevrolet Tahoe, Paramedic Fly Car/Intercept Vehicle/Command Vehicle – pending state inspection

The Southwestern Regional Communications Center (C-MED) services Trumbull's emergency calls. The Trumbull Police Department initially receives the Town's emergency 911 calls via the Dispatch Center and redirects all EMS calls to CMED. CMED then promptly dispatches the 911 call to TEMS. Mutual aid is called within one minute of an initial call if a Paramedic is not available on a Trumbull EMS ambulance. CMED provides TEMS monthly statistical data that includes:

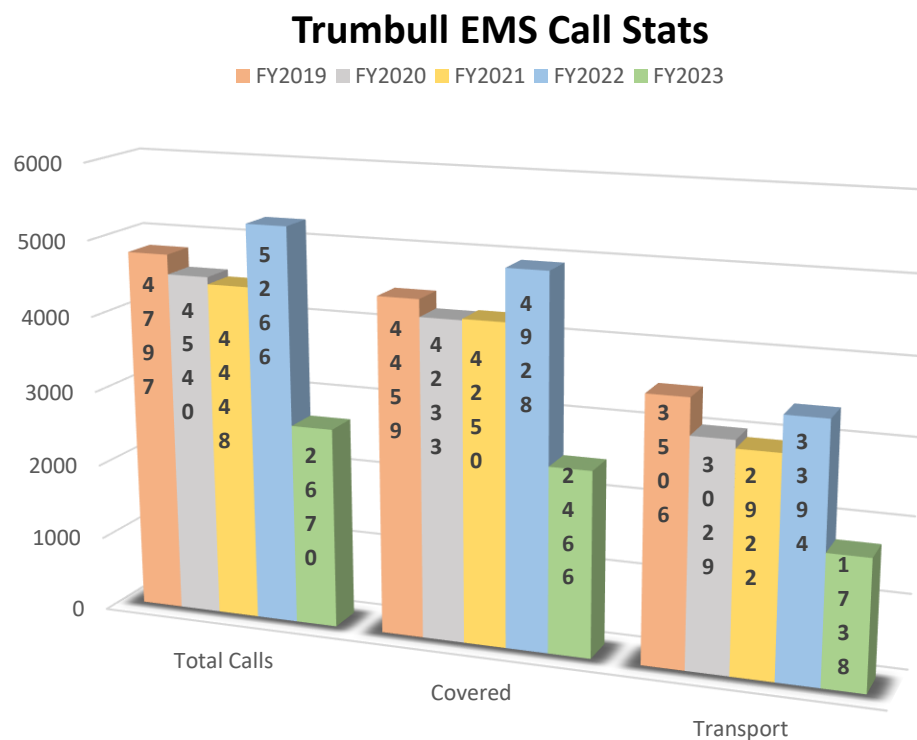
- Number of calls
- Calls Covered by TEMS
- Mutual Aid In & Out
- Transports by Trumbull and Mutual Aid
- Average Response Time

The State's OEMS 2021 CT EMS Annual Data Report³ indicates the average response time, excluding potential outliers, was **7.96 minutes**. This metric is calculated as the difference between the time 'Unit Notified by Dispatch' to 'Unit Arrived on Scene'. Comparatively, **TEMS' response time (Table 2) was below the State's OEMS average in 2021 at 7.58 minutes**, from the moment CMED received the call to TEMS' arrival on scene, regardless of the point of origin.

Table 2-TEMS Average Response Time by Year

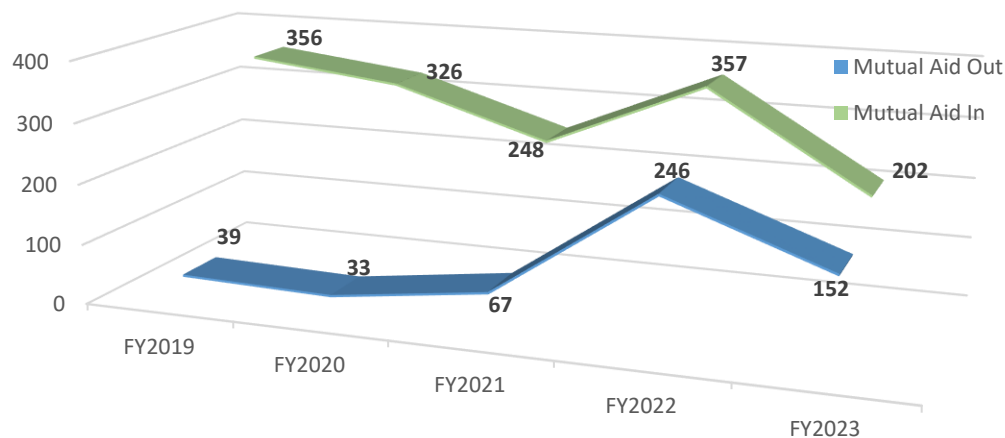
<u>Fiscal Year</u>	<u>Average Response Time</u>
FY2019	7.65
FY2020	7.52
FY2021	7.58
FY2022	8.10
FY2023	8.51

The following charts reflect the TEMS Call Stats for FY2019 thru December 2022:



³https://portal.ct.gov/-/media/Departments-and-Agencies/DPH/dph/ems/pdf/CEMSTARS/2021/2021OEMSAnnualReport_final.pdf

Mutual Aid Trends



Call Percentage by Type

PERCENTAGES	2019	2020	2021	2022	2023	Total
TRAUMA	12.6%	14.4%	14.3%	13.2%	13.9%	13.2%
MEDICAL	38.8%	36.7%	32.2%	28.1%	28.7%	35.9%
OTHER	18.5%	20.4%	28.5%	32.0%	32.2%	21.5%
LIFE THREAT	30.1%	28.5%	25.0%	26.7%	25.2%	29.5%

TEMS Association conducts fundraising for training programs and social events. The Administrative Assistant is the custodian of the program fees and donations collected. The fees and donations are deposited in the TEMS Special Revenue Account (SRA) to help cover the cost of program expenditures.

The Town of Trumbull has entered a Service Agreement with Quick Med Claims (QMC) to provide billing and reimbursement services for TEMS' medical transportation services. The claim rates are proposed by the CT OEMS DPH – **Appendix B**. The TEMS Administrative Assistant reviews the TEMS ESO system's daily call log and verifies that the transport and patient data, medical insurance coverage, and other pertinent patient demographic information is accurate and complete prior to approving and submitting to QMC for billing.

QMC processes and submits claims for payment for services rendered by TEMS to the appropriate party, including third party payors, administrators, estates and patients to obtain the reimbursement for TEMS services – **Appendix C**. QMC posts all payments (revenue) received to the Town's bank account, providing Finance with the claims information related to such revenue. TEMS claims paid with a credit

card are deposited directly to the Town's bank account. Finance verifies the QMC payment information and records the revenue collected in the Munis Financial system. **The QMC Revenue collected was \$1,592,258 in FY2022 and is \$1,130,178 YTD FY2023.**

QMC provides TEMS with monthly operational and financial reports, including a Payor Aging report. This report includes a summary and detail listing of the open patient accounts receivable by trip date and initial bill date. **The QMC Aging report currently has over \$700k in outstanding accounts receivable.**

QMC does not turn a claim over to a secondary collector, institute a legal action, or write off a claim, without first obtaining consent from the Chief of EMS. QMC will start the process for Hardship request to wave fees, but the Chief makes the final decision based on information obtained when QMC presents a case. The secondary collector, Eastern Collections, processes approved delinquent claims – **Appendix D.** Eastern Collections has consistently met its 85% targeted collection rate on the number of delinquent claims submitted for collections.

In return for its services, QMC receives monthly compensation ranging from 6% if paid within 15 days or 7% after 15 days for all collected and posted revenue. **Town of Trumbull paid QMC \$94,387 for their billing services in FY2022 and \$37,616 to date in FY2023.**

Objective

The objective of the audit is to verify the existence and adherence of the Department's SRA and QMC Revenue and Expenditures policy and procedures, evaluate the appropriate use and authorization of employee travel and expense reimbursement, and determine if internal control procedures are adequate and adhered to in safeguarding the Town's assets.

Scope and Methodology

IA conducted an audit of the Town of Trumbull's Emergency Medical Services Cash Management in accordance with the goals set forth in the Town's Annual Audit Plan and at the request of the Board of Finance to expedite this audit because of the former Chief of EMS' departure on December 3, 2022. The Interim Chief of EMS was appointed on November 7, 2022.

The audit was conducted in conformance with Generally Accepted Government Auditing Standards and the International Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors. The standards require that IA plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for the findings and conclusions based on the audit objectives. IA believes that the evidence obtained provides a reasonable basis for the findings and conclusions based on the audit objectives.

The scope of the audit was the QMC billing and payments, the Special Revenue Account (SRA) revenue and expense activity, and TEMS employee expense reimbursements for the period covering July 2021 thru December 2022.

The audit methodologies presented in **Table 3** were to assess the reliability of the statistical data, cash receipts, and expenditures provided by QMC, CMED and the TEMS department.

Table 3 – Audit Methodologies

Methodology	Source
Interviews	Conducted interviews with -Interim Chief of EMS to gain an understanding of the TEMS department processes and needs; -The Administrative Assistant EMS to verify who has access to the department's funds, obtain an understanding of the department's cash handling process, and assess compliance with current cash handling policy; -The department Supervisor who orders equipment and supplies to confirm compliance with the Town's Purchasing Policy.
Cash Handling	Onsite visit was conducted to verify that the checks and cash on hand were properly safeguarded, accounted for, and that the bank deposits were made in a timely manner and in compliance with the Town's Cash Handling policy.
Documentation Review	QMC agreement with the Town was evident, employee expense reimbursement were authorized and expense receipts were evident, travel reimbursements were in compliance with Town's Travel Policy, SRA and QMC bank deposit support documentation was evident, CMED statistical data was provided, SRA account expense and support docs were evident.
Transaction Data Analysis	Munis data and related documentation was analyzed to determine that SRA and QMC bank deposits were recorded in the proper accounting period in accordance with GAAP.

Opportunities for Improvement

During the audit, IA identified certain areas for improvement. The audit was not designed or intended to be a detailed study of every transaction, procedure, or relevant system. Accordingly, the Opportunities for Improvement section presented in this report may not be all-inclusive of areas where improvement might be needed.

Observations

IA conducted a walkthrough of the TEMS department cash handling process and noted the SRA Program fees collected were kept in a locked drawer in adherence to the Town's Cash Handling policy. IA obtained copies of the SRA deposit and expenditures for the FY2022 and YTD FY2023. IA reviewed a sample selection the various programs such as the Safe Sitter, EMT Class, and an EMT Refresher workshop offered by TEMS. The TEMS program registration fees collected were verified to the class registrations, the program fee deposits were timely and agreed to the cash receipts recorded the Munis Financial system. IA also reviewed the SRA expense disbursements for completeness, accuracy, and authorization of allowable expenses. The EMS Commission authorization of SRA expenses sampled were evident in the EMS Commission meeting minutes. **There were no discrepancies noted in the TEMs SRA program fees and expenditures sample selection.**

IA obtained copies of the FY2022 and FY2023 (thru December 2022) Chief of EMS and the Administrative Assistant's employee expense reimbursement requests to determine if the request for reimbursement was for an allowable expense, authorization by the department head was evident, and if the support documentation was complete, accurate, and evident as per the Town's established policy—**Appendix E.**

Current process: TEMS' staff request for expense reimbursement forms and sales receipts, if applicable, are reviewed and authorized by the Chief of EMS. The Chief of EMS gives her expense sales receipts to the Administrative Assistant who then completes the Request for Payment form on behalf of the Chief of EMS. The Chief signs the completed Request for Payment form and Administrative Assistant forwards the form and corresponding support documentation to Finance for review, authorization and payment processing.

Observation #1: Employee expense reimbursement requests should be authorized by the department head or EMS Commission where applicable. Amazon purchases should adhere to the Town's Purchasing policy.

IA analyzed a sample selection of 65 employee expense reimbursement requests and found;

- Zero of the 65 request for reimbursement sampled included a completed Expense report per the Town's policy.
- 12 (18%) of the 65 samples did not have an authorization evident of the department head and/or the Chief of EMS direct supervisor.
- A duplicate payment of \$30.49 was submitted for reimbursement on two separate dates – one of the sales receipt was missing the receipt's stamp-date, but it was evident that the printed sales receipt was a duplicate.
- An Amazon purchase for \$126.43 was processed and reimbursed as an employee expense

Note: Further examination determined that the majority of the 12 reimbursement requests, stated in the 2nd bullet above, were submitted by the former Chief of EMS during a time when the Administrative Assistant was absent on extended leave. As a result, the Chief of EMS submitted the reimbursement as the "requestor" and did not obtain the EMS Commission Chairperson's authorization as the Chief's direct supervisor. **However, the Finance Department's approval was evident on the entire employee expense reimbursement requests in the sample selection.**

Recommendation: (1) A written departmental policy should be established, documented, and implemented for an Authorization Chain of Command for the Chief of EMS's requests for expense reimbursement. (2) A review of the Town's current Travel and Expense Policy with all staff is recommended to ensure that adequate cost controls are in place, travel and other expenditures are appropriate, and expenses are reported and reimbursed in a uniform, consistent and timely manner as indicated in the Town's existing policy. (3) Amazon & vendor purchases must be processed in compliance with the Town's Purchasing Policy.

Management Response: The Interim Chief of EMS is in the process of creating and implementing a departmental process for obtaining a chain of command authorization for the Chief of EMS' travel and/or expense reimbursements to include obtaining the EMS Commission Chair's authorization. Going forward, the Interim Chief and/or Administrative Assistant will work with Purchasing Department regarding last minute and unexpected supplies needed from Amazon.

Corrective Action: IA has advised the Interim Chief of EMS and the Administrative Assistant that the Purchasing Policy and the Employee Expense Reimbursement policy are now accessible on the Town's Employee Intranet under their respective Departments.

The Town recognizes that personnel may be required to travel or incur other expenses from time to time in order to attend professional development conferences, workshops and seminars. The Town of Trumbull's Employee Travel policy and procedure is evident on the intranet for employee reference.

IA reviewed the travel reimbursement requests obtained in the above sample selection and found there were 4 separate travel related request for reimbursement submitted by the Chief of EMS to attend professional development events.

Observation #2: Travel Authorization and related reimbursement should comply with the Town's established policy and procedures.

Of the 4 Travel request for reimbursement submitted by the Chief of EMS, IA found

- No Travel Authorization form was provided with the 4 requests.
- No proper Expense Report was evident for each request.
- 1 request for reimbursement of Hotel charges had no Event registration provided as back up documentation with the reimbursement request form – only the hotel confirmation with the amount charged.
- 1 had an additional night stay beyond the 2 day registration for an in-State event, a cost of \$185.66 for the night. **In the absence of the Event Itinerary, IA was unable to determine if there was a late night activity that may have required the additional nights stay.**

Recommendation: A departmental review and implementation of the Town of Trumbull's travel policy is recommended and should be shared with all staff when requesting to attend a professional development conference/workshop. Support Documentation for Conferences and Workshops should be provided with all requests related to Employee Travel.

Management Response: The Interim Chief and the Administrative Assistant have obtained the Town's Travel Policy and will immediately implement the processes to ensure the proper documentation is provided to staff prior to travel in accordance with the established policy. Staff will be provided with training and guidance related to Travel requests and expense reimbursements.

Corrective Action: In March, the Director of Finance sent the Town's Department Heads an email attachment of the Town's Travel and Expense Reimbursement policy, Travel Authorization form, and the current Per-Diem lodging and meal rates to ensure adherence to the existing policy. The forms and policy are also accessible to all on the employee intranet.

IA interviewed the Chief of EMS and discussed the Chief's concerns regarding staff retention and recruitment. IA analyzed the department's overtime costs as of 2021 noting a significant increase in the 2021 actual overtime verses budgeted. Finance made a budget adjustment to appropriately reflect the increase needed in overtime largely contributed by the TEMS staff vacancy and recruiting difficulties.

Observation #3: Paramedic & EMT staff shortages increased overtime cost significantly affecting the TEMS and Town budget.

IA's analysis found:

Fiscal Year	Original Budget	Revised Budget	Actual	Percent Used	Peak Overtime Coverage
2021	\$2,000	\$48,365	\$20,250	42%	September – December 2020
2022	\$36,000	\$36,000	\$33,394	93%	November – January 2021 & April – June 2022
2023*	\$40,000	\$40,000	\$37,484	94%	July – December 2022

* YTD thru March 2023

Recommendation: Human Resources and the Chief of EMS should continue to work together with the Town to implement a fair competitive wage for the hiring and retention of qualified staff and develop incentive programs such as paid certification and training, hiring bonus, and longevity compensation.

Management Response: The EMT positions are now fully staffed and 1 of the 3 vacant Paramedic positions has been filled. The Interim Chief is diligently working with the Human Resources department to fill the remaining 2 vacant Paramedic positions.

IA obtained and analyzed the QMC incident billing and payment data to ensure that the claims payments made during the scope of this audit were complete, accurate, deposited in the bank, and recorded in the Munis Financial system. Additionally, IA analyzed the QMC aging report to determine the number of claims receivable and still outstanding greater than 180 days.

Observation #4: The QMC Aging report has \$713,057 of outstanding accounts receivable greater than 180 days that should be reviewed with the billing service provider and appropriate action taken.

Recommendation: THE Chief of EMS, or designee, should review the TEMS incident claims outstanding for more than 180 days and work with QMC management on a monthly basis in an effort to efficiently reduce the number outstanding aged accounts. The Chief of EMS should determine what outstanding QMC accounts receivable claims should be turned over to a third party collector or written-off to charity.

Management Response: The Interim Chief of EMS began working with QMC and received essential guidance of the QMC billing processes and monthly reporting at no cost to the department. The Interim Chief of EMS is now meeting periodically with QMC to discuss among other things the Accounts Receivable Aging balance and any other billing issues. The Interim Chief of EMS will continue to monitor the Aging report on a regular basis in an effort to reduce the number of outstanding incident claims.

Appendix

Appendix A – Other Agency Staffing Structure

<u>Name</u>	<u>Volunteers</u>	<u>EMT</u>	<u>Paramedics</u>	<u>Chief Pos.</u>	<u>Career Supervisors</u>	<u>Vol. Supervisors</u>	<u>Call Volume</u>	<u>First Responder</u>	<u>Shift Structure</u>
<u>Ansonia</u>	Yes	Per Diem	Contracted	Chief of Dept.	Part Time (4)	3	3,000	None	Day & Night – 2
<u>Beacon Falls</u>	Primary	Per Diem	Contracted	Chief of Dept.	None	Captain, Lieutenant (2)	1,200	None	Day & Night – 1
<u>Bethel</u>	Yes	Contracted	Contracted	Chief of Dept.	Contracted	Assistant, Captain (2), Lieutenant (2)	2,000	Bethel PD	Day & Night – 1
<u>Bridgeport</u>	N/A	Part Time Full Time	Part Time Full Time	Operations Manager	Operations (5)	N/A	45,000	Fire Dept.	Multiple
<u>Brookfield</u>	Yes	Part Time	Part Time	Deputy, Assistant	Captain, Lieutenant	Same as Career	1,600	Fire Dept.	Day – ALS (2) BLS (1) Night – ALS (2)
<u>Danbury</u>	N/A	Part Time Full Time	Contracted	None	N/A	N/A	8,500	Danbury Fire	Multiple
<u>Darien</u>	Primary	Full Time	Contracted	Executive Director	Assistant Directors (2)	Elected (6)	1,600	Darien PD/FD	Day – 2 Night – 1
<u>Derby</u>	Yes	Part Time	Contracted	Chief of Dept.	None	Deputy, Captain, Lieutenant	1,500	None	Day & Night – 1
<u>Easton</u>	Yes	Full Time - 2	Mutual Aid	Chief of Dept.	N/A	N/A	1,000	Easton PD/FD	Day & Night – 1
<u>Fairfield</u>	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<u>Milford</u>	N/A	Fire Dept.	Fire Dept.	Fire Dept.	Fire Dept.	N/A	13,000	N/A	Fire Dept.
<u>Monroe</u>	Yes	Contracted	Contracted	Chief of Dept.	Deputy, Captains (2)	All Admin Positions	1,633	Monroe PD	Day & Night – 1
<u>New Canaan</u>	Primary	N/A	Contracted	Director	None	N/A	1,671	New Canaan PD	Day & Night – 1
<u>New Fairfield</u>	Yes	Contracted	Contracted	Chief of Dept.	N/A	Lieutenants (4)	900	New Fairfield PD	Day & Night – 1
<u>Newtown</u>	Primary	N/A	Contracted	Chief of Dept.	N/A	Assistant	2,700	Newtown PD/FD	Day & Night – 1
<u>Norwalk</u>	None	Part Time Full Time	Contracted	Director	3 Supervisors	None	13,000	N/A	Day & Night – 4
<u>Oxford</u>	Primary	N/A	Contracted	Chief of Dept.	None	Captain, Lieutenant (2)	1,200	None	Day & Night – 1
<u>Redding</u>	Primary	Contracted	Contracted	Chief of Dept.	N/A	Captain, Lieutenant	200	Fire Dept.	Day & Night – 1
<u>Ridgefield</u>	Primary	Fire Dept.	Fire Dept.	Fire Dept.	Fire Dept.	Fire Dept.	2,200	FD	Fire Dept.
<u>Seymour</u>	Yes	Part Time	Contracted	Chief Deputy Chief	Assist, Capt, Lieut (4) Lead Training Officer	None	2500		Day & Night – 2
<u>Sherman</u>	Primary	N/A	Contracted	Chief	N/A	Assistant, Captain, Lieutenant	500	Fire Dept.	Day & Night – 1
<u>Stamford</u>	Yes	Part Time Full Time	Part Time Full Time	Chief of Operations	Operations, Deputy, Assistant, Tour Sup, Captain (2)	None	15,846	Fire Dept.	Day & Night – 5
<u>Stratford</u>	Yes	Per Diem	Part Time Full Time	Executive Director	Administrator, Operations (3)	5 Volunteer	8,000	Stratford FD	Day – ALS (3) BLS (1) Night – ALS (2)
<u>Weston</u>	Primarily	N/A	Contracted	Chief	None	Deputy Chief	600	Weston PD	Day & Night – 1
<u>Westport</u>	Primarily	Part Time	Contracted	Dep. Director	Crew Chiefs (5)	None	3,000	Westport PD	Day & Night – 1
<u>Wilton</u>	Primarily	N/A	Contracted	President	None	Executive Board	1,400	Wilton PD	Day & Night – 1

Appendix B - CT OEMS DPH – Proposed Statewide Rate Schedule of Maximum Allowable 2023 EMS Rates

SCHEDULE OF MAXIMUM ALLOWABLE RATES

EFFECTIVE January 1, 2023 through December 31, 2023

PROPOSED RATE SCHEDULE FOR 2023

Basic Life Support (BLS) Rate	\$836.00
Advance Life Support Level 1 Non-ER	\$841.00
Advance Life Support Level 1 ER	\$1,323.00
Advance Life Support Level 2	\$1400.00
Paramedic Intercept	\$939.00
Basic Life Support (BLS) Helicopter Assist	\$547.00
Advance Life Support (ALS) Helicopter Assist	\$851.00
Advance Life Support (ALS) Assessment	\$491.00
Specialty Care Transport (SCT)	\$1,746.00
Treat and Non-Transport (BLS)	\$234.00
Treat and Non-Transport (ALS)	\$370.00

ANCILLARY CHARGES

Waiting Time Charge	\$221.00
Per Mile Charge	\$20.32
Special Attendant Charge	\$166.00

Base Rate	\$146.00
Two Patients	\$185.00

ANCILLARY CHARGES

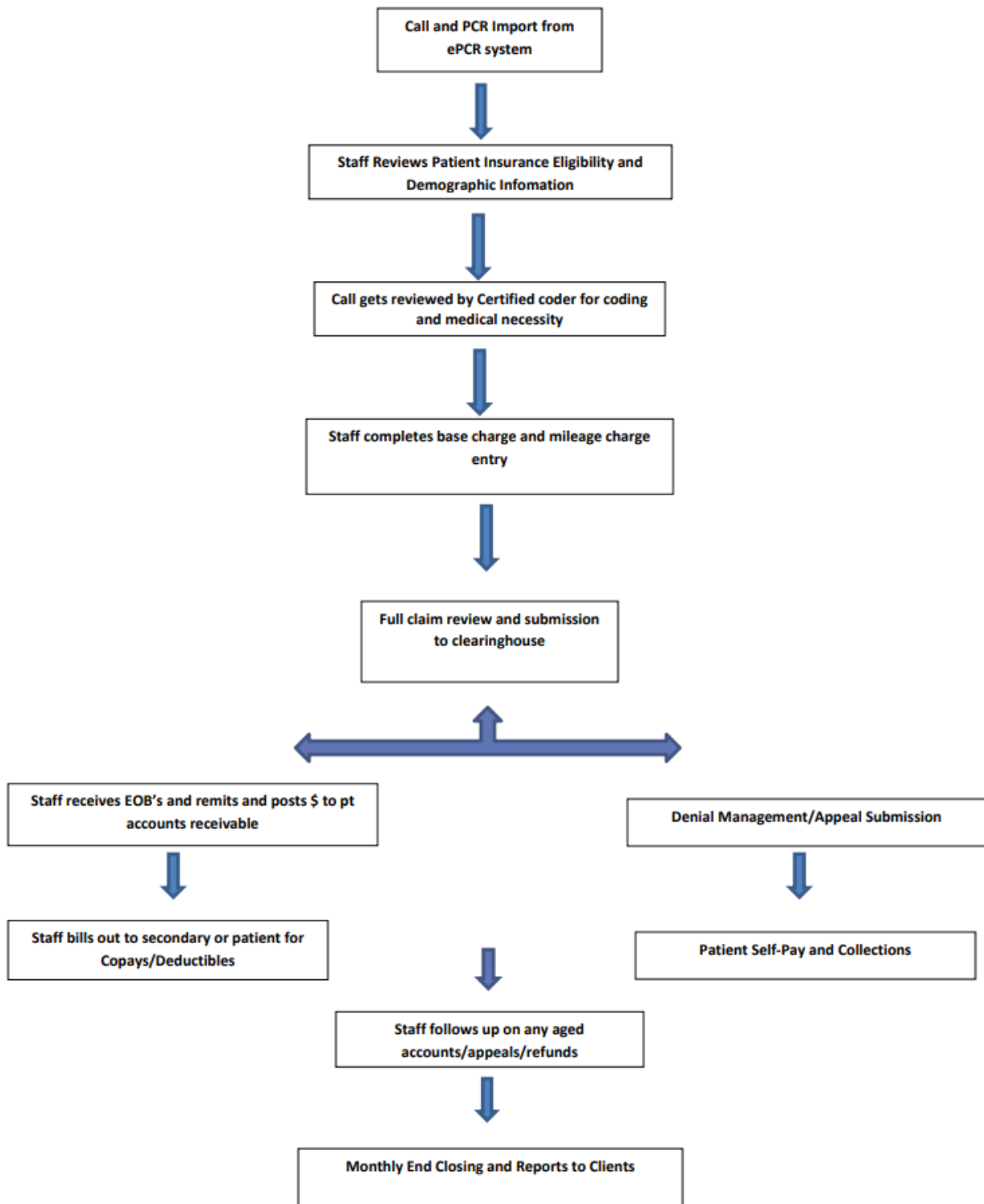
Per Mile Charge	\$12.51
Second Attendant Charge	\$85.00
Waiting Time Charge	\$123.00

All charges must be in conformance with the definitions on the subsequent pages entitled "Explanatory Notes On the Implementation of the 2023 Schedule of Maximum Allowable Rates," which are attached to, and become part of, the Rate Schedule.

Certified to be the maximum allowable rates by: _____

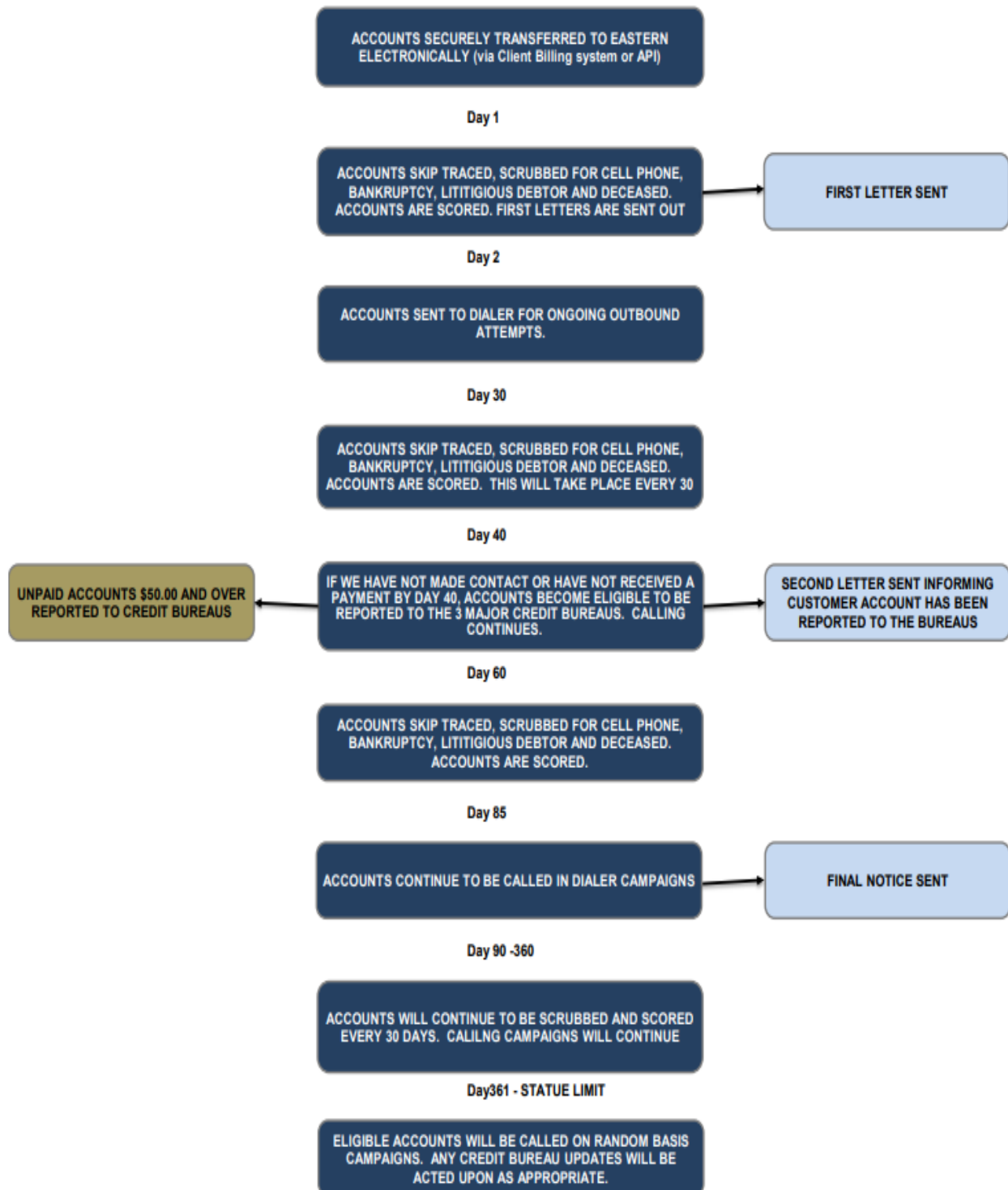
Date Certified: _____

Appendix C– QMC Revenue Cycle for TEMS Billing



Appendix D - Eastern Account Systems Workflow

EASTERN ACCOUNT SYSTEM WORKFLOW



Appendix E - Town of Trumbull Travel & Expense Reimbursement Policy

TOWN OF TRUMBULL TRAVEL & EXPENSE REIMBURSEMENT POLICY

Purpose

The Town recognizes that personnel may be required to travel or incur other expenses from time to time in order to conduct Town business. The purpose of this Policy is to ensure that (a) adequate cost controls are in place, (b) travel and other expenditures are appropriate, and (c) expenses are reported and reimbursed in a uniform, consistent and timely manner. When incurring business expenses, the Town expects personnel to:

- exercise discretion and good business judgment with respect to those expenses.
- spend town money as carefully and judiciously as the individual would spend his or her own funds
- report expenses with required documentation in a timely manner

In determining the reasonableness and necessity of travel expenses, personnel and the person authorizing the travel shall consider the ways in which the Town will benefit from the travel and weigh those benefits against the anticipated costs of the travel. The same considerations shall be taken into account in deciding whether a particular individual's presence on a trip is necessary. In determining whether the benefits to Trumbull outweigh the costs, less expensive alternatives, such as participation by telephone or video conferencing, or the availability of local programs or training opportunities, shall be considered.

Policy

Expenses shall be incurred individually and reimbursed upon the submission of a properly executed Expense Report. The Expense Report must be submitted within 30 days of the travel and must include:

- The individual's name, supervisor's signature and department to be charged
- An itemized list of all expenses including: amount, date, vendor and purpose of expense
- The name and affiliation of all people for whom expenses are claimed
- Reasonable expenses for business meals or business meetings requires all of the above detail
- Non-local or overnight travel requires approval by Department Head and Director of Finance prior to the trip and this signed form is to be submitted with the Expense Report

Receipts

It is the policy of the Town to reimburse personnel for reasonable and necessary expenses incurred while engaged in authorized business on behalf of the Town. Original receipts (not copies) are required for all expenditures. Appropriate expenses include the following:

- Enrollment fees for convention or seminar attendance, if approved by Manager
- Meals, snacks and beverages not to exceed \$50 per day, including tips not to exceed 15%
- Lodging
- Mileage reimbursement for privately owned vehicles, at current IRS rate, not to exceed alternative methods of travel available
- Expenses incurred for other forms of transportation, including rental cars, bus, taxi, coach airfare
- Parking and toll charges

The Town policy will not provide for reimbursement of certain expenses, including the following:

- Personal vehicle insurance
- Personal vehicle repairs
- Airline or other trip insurance
- Barber or beauty salons
- Donations or gifts
- Expenses for employee spouse or family
- Personal entertainment, including reading materials, movies
- Laundry or dry cleaning services
- Transportation to or from home to regular place of employment, unless with prior, written authorization
- Unauthorized attendance at meetings, conferences or seminars
- Unsubstantiated expenses

Personal and Family Travel Expenses

Individuals traveling on behalf of the Town may incorporate personal travel or business with their company-related trip; however, personnel shall not arrange company travel at a time that is less advantageous to the Town or that involves greater expense to the Town in order to accommodate personal travel plans. Any additional expenses incurred as a result of personal travel, including but not limited to extra hotel nights, additional stopovers, meals or transportation, are the sole responsibility of the individual and will not be reimbursed by Trumbull. Expenses associated with travel of an individual's spouse, family or friends will not be reimbursed by Trumbull.