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June 4, 2026

Dustin Jenkins, EMS Director
Calhoun County EMS
Port Lavaca, TX 77979

Dear Mr. Jenkins:

An audit of the EMS Department was recently conducted for the period of January 1, 2026 through March 31, 2026. During this audit, I examined reports, receipts, and supporting documentation for the period.

There was a discrepancy identified in January regarding the invoice billed to EMS by Emergicon. The total amount reported as collected on behalf of EMS exceeded the actual amount collected, which resulted in Emergicon billing a higher amount than appropriate. After some discussion with your clerk, it was recommended that all invoices be reviewed for accuracy prior to submission to the Auditor's Office.

In February, a discrepancy was identified in the total amount billed by EMS to Memorial Medical Center for long-distance transfers. After discussing this with your clerk, it was recommended that the number of runs be verified against the amounts charged to ensure billing accuracy.

Additionally, it is recommended that deposited receipts be reconciled with the Treasurer's receipts, as discrepancies were identified during the audit process. Some deposits on the spreadsheets did not align with the Treasurer's records. It was recommended to your clerk that the Treasurer's receipt numbers be included on the deposit spreadsheets. This will help clearly identify each deposit and its corresponding amount, reducing the likelihood of future discrepancies.

I greatly appreciate the cooperation extended by you and your staff during the audit. Please feel free to contact me at 361-553-4610 if you have any questions.

Respectfully submitted,

Brandy Vasquez
Brandy Vasquez
Assistant Auditor

Approved by:

Lucy Dio
Lucy Dio
County Auditor

cc
Judge Stephen Williams
County Judge Vern Lyssy
County Commissioners
Sara Rodriguez, District Atty.
Arnold Hayden, Asst. District Atty.