

To the Members of the Board of Directors of  
Metropolitan Area EMS Authority

In planning and performing our audit of the financial statements of Metropolitan Area EMS Authority (the “Authority”) as of and for the year ended September 30, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the Authority’s internal control over financial reporting (“internal control”) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority’s internal control over financial reporting.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, significant deficiencies or material weaknesses may exist that have not been identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be a significant deficiency.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency in the Authority’s internal control to be a significant deficiency:

**Depreciation Expense**

During our testing of capital assets, we identified certain exceptions in recalculating current year depreciation expense, resulting in depreciation expense being understated in the original trial balance provided by management. These exceptions resulted from the implementation of the new enterprise resource planning system, Tyler Munis, which occurred during 2019. During the implementation, the useful lives of individual assets were not properly captured in Tyler Munis resulting in the incorrect calculation of depreciation expense. We recommend that management implement a detailed review process, on at least an annual basis, to ensure that the useful lives assigned to individual capital asset additions are appropriate and in accordance with the Authority's capital asset policy. Further, on a monthly basis, management should perform a detailed review of depreciation expense for any unusual or significant fluctuations.

\* \* \* \* \*

This communication is intended solely for the information and use of management and the Members of the Board of Directors and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Handwritten signature in black ink that reads "Whitley Penn LLP". The signature is written in a cursive, flowing style.

Fort Worth, Texas  
January 15, 2020