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# PENNSYLVANIA DEPARTMENT OF THE **AUDITOR GENERAL**



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## News for Immediate Release

Nov. 20, 2025

### **Auditor General DeFoor’s Performance Audit of Emergency Medical Services Operating Fund Finds Continued Lack of Internal Controls**

**HARRISBURG, Pa.** – Auditor General Tim DeFoor today called on the Pennsylvania Department of Health (DOH) to implement changes when administering the Emergency Medical Services Operating Fund (EMSOF) after the fifth consecutive performance audit highlighted a lack of internal controls regarding distribution of monies from the fund to regional EMS councils and the State EMS Advisory Board. The findings were a result of a legally mandated [performance audit](#).

“In audit after audit, DOH said things would change,” DeFoor said. “After 15 years of audits, DOH doesn’t really know if the money it distributed to help EMS was used for allowable purposes 68 percent of the time. This is unacceptable.”

The audit covered the four-year period from July 1, 2021, to June 30, 2024. During that time, DOH distributed \$37.9 million from the fund. The audit had no findings regarding DOH’s administration of the Head Injury Program, which accounts for 25% of the fund. But auditors had two findings and 18 recommendations for DOH’s administration of the rest of the fund, or \$29.3 million, that supports the statewide EMS system.

“Today, we laid out 18 recommendations to improve DOH’s oversight of EMSOF, and most we have been making for 15 years,” DeFoor said. “At a time when emergency medical services are losing critical, life-saving resources, not one dollar can be wasted.”

The findings included:

- DOH failed to adequately monitor EMSOF and failed to strengthen internal controls despite hiring new management and implementing a new invoicing process.
- DOH failed to ensure the EMS councils and the state advisory board complied with annual reporting and audit requirements intended to promote accountability and transparency.

Auditors also determined DOH did not adequately implement the majority of recommendations from the previous audit released in 2023 and do not consider the prior audit findings resolved.

Among the recommendations, auditors advised improving internal controls by requiring EMS council and Board to comply with established DOH policies and procedures prior to providing payment of

EMSOF monies or withhold funds from subsequent payment requests until the required documentation is provided.

EMSOF is financially supported through fees from moving traffic violations and the Accelerated Rehabilitative Disposition program. DOH distributes 75 percent of the money in the fund to 13 regional EMS councils and the State EMS Advisory Board. EMSOF provides funding for training and certification of personnel, patient quality assurance, data collection and documentation and licensing of all ambulances and medical response services.

To read the full audit, including past EMSOF audits, visit our website at [www.paauditor.gov](http://www.paauditor.gov).

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