



Date: December 18, 2018

To: James O. Winham, President & CEO

From: Lora Conger, CFO

Re: Audit Firm Sole Source

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Allen, Gibbs & Houlik, L.C. (AGH) is a public accounting firm in Wichita, KS that has audited EMSA for two years. They are currently the independent auditors for Oklahoma City. I'm recommending that EMSA extends the engagement with AGH for another two years as EMSA's external audit firm.

Due to the nature of an external financial statement audit, it normally takes at least two years for both client and audit firm to begin to reap the benefits of an audit engagement. Since AGH just wrapped up their second year with EMSA and since there has been a transition in the CFO position, it makes sense to keep this relationship intact.