

# Health—AHS Controls Over Expense Claims, Purchasing Card Transactions and Other Travel Expenses

## SUMMARY

### What we examined

In response to a request from both the Minister of Health and Alberta Health Services, we examined AHS's systems for processing expense claims, purchasing card transactions, and other travel expenses. Our objective was to assess if AHS has effective controls to ensure that these types of expense payments comply with AHS policies.

In addition to our audit, under the direction of the Minister of Health, AHS hired Ernst & Young to perform an audit of expenses claimed by the former Capital Health's Chief Financial Officer. Four executives who were, at that time, executives with the former Calgary Health Region also requested an internal audit of their expenses. AHS released both reports on December 13, 2012.

While the other two reports focus on the expense transactions of a small number of individuals, we focused on, and report our findings for, the whole system, not individuals.

**Policies**—We tested transactions against the expense reimbursement component of the Board Member Remuneration and Expense Reimbursement Policy; the Travel, Hospitality and Hosting Policy (and the predecessor policy); the Travel User Guide; the Purchasing Card Program User Guide; the Medical Staff Recruitment Incentives Policy; the Medical Staff Recruitment Guideline—Relocation Support; Medical Staff Strategic Workforce Incentives Guideline and the Employee Relocation Procedure in effect from April 1, 2011 to August 31, 2012.

Essentially, these policy requirements were our detailed criteria.

### What we found and what needs to be done

AHS is a large, complex organization that operates the delivery of the provincial health care system. Travel is essential to its operations. AHS spent about \$100 million on travel expenses and other expense claim and purchasing card expenses (expenses) between April 2011 and August 2012.

We found that AHS needs to tighten its controls by:

- improving the analysis and documentation that support the business reasons for—and the cost effectiveness of—these expenses
- improving education and training of staff on their responsibilities for complying with policies
- monitoring expenses and reporting results to the Board

We also found that AHS needs processes to guide employees on how to achieve cost effectiveness. Specifically, it needs to:

- analyze the major expense categories to guide employees on minimizing travel costs by choosing cost effective alternatives
- provide guidance to employees on where to document their analyses considering cost effectiveness and what to consider when doing these analyses

We also found that AHS has improved controls over expenses since our 2008 audit (of Peace Country Health Region, a predecessor of AHS).

### Why it is important to Albertans

An effective control framework ensures that public servants do not subsidize the government—or reward themselves at public expense. It protects employees and helps ensure organizational policies are implemented. It also enables AHS’s Board to show and publicly state that AHS expenses are incurred only for business reasons, with proper consideration of economy and efficiency—in other words, that AHS expenses are cost effective.

Although these types of expenses are a very small percentage of the total expenses spent by AHS, an effective control framework over these types of expenses helps reduce reputational risk to AHS and promote an overall proper control environment.

## AUDIT OBJECTIVE AND SCOPE

**Objective**—To assess if AHS has effective controls to ensure payment of expense claims, purchasing card transactions and other travel expenses complies with AHS policies.

Because AHS inherited the outstanding recommendations of the health regions that existed before AHS was formed, we also assessed the status of the following recommendation to the former Peace Country Health Region (*October 2008 Report*, unnumbered recommendation—page 311).

We recommended that Peace Country Health:

- develop and implement policies and guidance on appropriate expenses for hosting and working sessions
- strengthen and follow its policies and processes for employee expense claims and corporate credit cards

**Scope**—AHS staff expenses include travel costs such as meals, hotels, airfare and mileage. They also include hosting expenses, course fees and reimbursement for any expenses allowed by contract for senior executives. AHS staff use purchasing cards for smaller expenses, such as travel and supplies. AHS may also pay travel expenses for contractors.

Both the Minister of Health and AHS asked us to examine the transactions of senior staff.<sup>1</sup> Because of the high volume of transactions at AHS, we examined the overall system and extended our audit to include transactions of the Board, other staff and contractors. We

<sup>1</sup> Senior staff refers to the CEO and his direct reports.

also examined a sample of transactions for vendors who provide travel services to AHS and gifts for AHS staff and volunteers.

Our approach focused on identifying potential control weaknesses and was not designed to be an investigation to identify compliance with policies by an individual or groups of individuals. Accordingly, our findings are grouped by identified areas of non-compliance. We used computer-assisted audit techniques to select samples for review—based on the dollar amount and the nature of expense. Our samples were mainly from the transactions that AHS recorded between April 1, 2011 and August 31, 2012. Our audit was conducted in accordance with the *Auditor General Act* and the standards for assurance engagements set by the Canadian Institute of Chartered Accountants.

When selecting samples, we used a judgmental selection method that focused primarily on larger or unusual transactions (based on the services AHS provides and the types and levels of transactions normally processed through expense claims and purchasing cards). We sampled transactions and accordingly may not have detected all instances of non-compliance. As we did not use a statistical method to select the samples, it would be inappropriate to generally project the rates of non-compliance that we found to the overall population of expense claim transactions, purchasing card transactions and other travel expenses.

We tested 256 expense claims, 213 monthly purchasing card statement reports and 142 invoices for travel not reported on an expense claim or purchasing card statement report. We report non-compliance as a percentage of the samples we examined in each individual category—percentage of non-compliance found in expense claims tested, percentage of non-compliance found in purchasing card statement reports examined and percentage of non-compliance found in invoices for travel not reported on an expense claim or purchasing card statement report. We also interviewed AHS staff.

## BACKGROUND AND CONTEXT OF AUDIT

Alberta Health Services was formed under the *Regional Health Authorities Act (Alberta)*. On April 1, 2009, the name of East Central Health changed to Alberta Health Services. All other Regional Health Authorities, the Alberta Mental Health Board, the Alberta Cancer Board and the Alberta Alcohol and Drug Abuse Commission were disestablished and amalgamated with AHS.

**Complex operation with high expenses**—because AHS operates the delivery of the provincial health care system, travel is a necessary part of operations. The operations are complex and include hospitals, continuing care services, ambulance services, diagnostic and therapeutic services, research, home care and other prevention services. In the fiscal year 2012, AHS had over 100,000 staff. In the 17 months we examined, we estimate, based on information obtained from AHS’s accounts payable system, that AHS spent about \$100 million on expenses from expense claims, corporate purchasing cards and other travel payments. The Board and the senior staff expense claims and purchasing card transactions amount to less than 1% of the \$100 million. About \$60 million is incurred by other staff. The remaining amounts are for travel payments made through AHS’s regular

accounts payable processes. These include payments for travel where AHS has paid travel based on invoices from vendors (such as hotels) or contractors.

AHS's Travel, Hospitality and Hosting Policy allows approval for travel to be provided only "if the travel is justified by an operational requirement", "is relevant to a person's role and responsibilities" and "is an efficient and/or effective way to obtain the information or benefit." In addition, the policy indicates that: "Individuals incurring Travel, Hospitality or Hosting expenses on behalf of AHS shall minimize expenses through means such as, but not limited to: ...using the most cost effective methods of travel."<sup>2</sup> This policy applies to AHS employees, members of the medical and midwifery staffs, students, volunteers and other people acting for AHS (including contracted service providers as necessary).

**Our audit**—We focused on corporate processes that apply to all staff. AHS's new policy<sup>3</sup> requires public disclosure of the expense reports for the President and Chief Executive Officer, Executive Vice Presidents, Senior Vice President/Associate Chief Medical Officer/Zone Medical Directors, the Ethics and Compliance Officer, the Chief Audit Executive and the Chief of Staff. Other staff spend much more, in total, but it would be too costly and impractical to publicly disclose all their expenses. So instead, AHS must have strong control processes for all staff to ensure compliance with its policy.

## FINDINGS AND RECOMMENDATIONS

### Controls over expense claims, purchasing card transactions and other travel expenses

#### RECOMMENDATION 1: CONTROLS OVER EXPENSES

We recommend that Alberta Health Services tighten its controls over expense claims, purchasing card transactions and other travel expenses by:

- improving the analysis and documentation that support the business reasons for—and the cost effectiveness of—these expenses
- improving education and training of staff on their responsibilities for complying with policies
- monitoring expenses and reporting results to the Board

#### Criteria: the standards for our audit

AHS should have a control framework to ensure that public servants do not subsidize the government for these kinds of expenses—or reward themselves at public expense.

AHS's Board should be able to ensure—and show—that AHS expenses are incurred only for business reasons, with proper consideration of economy and efficiency—in other words, ensure and show that AHS expenses are cost effective.

<sup>2</sup> AHS Travel, Hospitality and Hosting Policy, effective date: September 22, 2011, Section 7.1.a)(ii)

<sup>3</sup> Travel, Hospitality and Working Session Expenses—Approval, Reimbursement and Disclosure Policy, effective date: October 15, 2012.

Specifically, AHS should have controls to:

- ensure that expense transactions comply with policies
- ensure that expense decisions consider cost effectiveness
- monitor expenses and report results to the Board
- ensure recovery of non-compliant expense payments

### Our audit findings

#### KEY FINDINGS

- AHS does not require the business reason for expenses to be stated on its forms that support the payment of purchasing card transactions.
- The requirements for hosting and group business meals are not consistently followed.
- AHS has not implemented corporate processes to ensure expense decisions consider cost effectiveness.
- AHS is not monitoring—on a total basis for individuals—staff spending on expenses or reporting results to the Board.

The following are cases of non-compliance with policies or cases where we previously found a control weakness in policy that AHS has not mitigated.

#### Non-compliance and policy weaknesses need to be resolved

*Documenting the business reason for expenses*—AHS's expenses are processed through expense claims, purchasing cards or vendor invoices.

AHS's Travel, Hospitality and Hosting Policy requires the approver to ensure that claims comply with the policy before approving them. Travel expenses must be justified by an operational requirement. To support this requirement, the expense claim form requires the reason for transactions to be documented. However, four per cent of the expense claims we examined had one or more transactions with no valid business reason documented, or only a vague description.

The larger issue is with purchasing card transactions. Staff with purchasing cards must follow the Purchasing Card Program User Guide and complete the Purchasing Cardholder Statement Report. Neither the guide nor the report requires staff to document the business purpose for transactions. The same problem surfaced in our 2008 audit of Peace Country's purchasing card transactions. Requiring the business reason for expenses to be documented helps ensure that spending is appropriate.

Because AHS provides services to patients and patient services gift shops, it can be appropriate for AHS employees to buy unusual items. For example, AHS staff bought toys, clothes, food, books, tickets and videogames with purchasing cards. While some transactions indicated a business reason, many did not. In some cases, the business reason was included on the documentation supporting the purchase. In certain cases, the

coding of the transaction implied that the transaction would be appropriate for the AHS department buying the item. In other cases, it was not clear. For example, gift shops in Carewest's long-term care facilities bought:

- two Calgary Flames season tickets and playoff tickets for the 2011–2012 season and two season tickets for the 2012–2013 season
- 275 gate admission tickets for the 2011 Calgary Stampede
- 275 gate admission tickets, 40 grandstand show passes and 10 rodeo tickets for the 2012 Calgary Stampede

Carewest advised AHS Internal Audit that the gate admission tickets were re-sold to staff and the grandstand show passes, rodeo tickets and hockey tickets were re-sold to residents. AHS Internal Audit plans to examine Carewest's records to confirm that there was no net cost to Carewest except for the tickets for volunteers who accompanied residents.

***Hosting and group business meal requirements***—the hosting provision of the Travel, Hospitality and Hosting Policy specified who could do hosting, the types of expenses allowed and the type of approval required. It also required the names of the people who attended the events to be on the expense claims and the necessary receipts. The policy was not clear on alcohol; it stated: "Hospitality and hosting expenses eligible for reimbursement may include, but not be limited to: ...non-alcoholic beverages." If non-eligible expenses were to be incurred (no examples of non-eligible expenses were given), the policy required prior approval from the CEO, unless the CEO was going to incur the expenses. Then, prior approval of the Board Chair was required. The CEO confirmed to us that he understood the purchase of alcohol required his approval, so we used this as the official interpretation of this part of the policy. The new policy implemented in October 2012 has clarified the rules for alcohol.

Both the Travel, Hospitality and Hosting Policy and its predecessor required the names of individuals who participate in a group business meal to be listed on the documents accompanying expense claims.

Three per cent of expense claims we examined and four per cent of purchasing card statement reports had instances where the names of the people hosted or participating in a group business meal were not indicated; one per cent of expense claims we examined had hosting initiated by a person who did not have authority to incur hosting expenses, two per cent of expense claims and one per cent of purchasing card statement reports we examined had alcohol purchased without having prior approval for buying alcohol.

***Training on processing expense transactions***—AHS has prepared training on the Travel, Hospitality and Working Session Expenses—Approval, Reimbursement and Disclosure Policy and also has a Travel User Guide and Purchasing Card Program User Guide. These materials are available on the internal website for staff. However, there is no overall coordinated process to ensure all staff are aware of their responsibilities for complying with the policies.

Other cases of non-compliance with policies are listed in Appendix B.

### Processes to ensure cost effectiveness need to improve

Most AHS travel expenses are routine—for hotels, commercial flights, meals and mileage. AHS has a Travel User Guide that gives examples of how to minimize travel expenses. But AHS lacks a process to consider this at the corporate level. For example, an analysis of travel costs by nature, such as ground transportation, air transportation and hotels/conferencing, may produce alternatives such as negotiated corporate arrangements for all AHS employees.

The rate AHS paid varied significantly between hotels in the same city, for both Edmonton and Calgary. For example, room rates for Edmonton varied from \$89 to \$279 and rates for Calgary varied from \$99 to \$299. AHS has not analyzed the reasons for the variation. Within Alberta, the highest hotel room rate was \$377 and the lowest was \$89.

Airfares between common destinations also varied greatly. For example, the average cost (including taxes, fees and charges) of return flights between Edmonton and Calgary was \$457, but it ranged from \$253 to \$1,206. AHS also does not centrally track credits from cancelled flights when the flights have been bought using employee expense claims or purchasing cards.

In several cases, large mileage claims meant that it may have been cheaper for staff to use other transportation. AHS's purchasing group is completing an analysis of the mileage levels when it is cost effective for AHS to pay mileage or have staff rent a car, or use a fleet or a leased car.

***Non-routine travel expenses***—AHS has not directed staff on what to document, how to assess cost effectiveness or where to file the documentation.

In the following examples, we do not assess the cost effectiveness of purchases. Instead, these examples show where we found more information should have been provided in the analysis, or the analysis kept on file:

- In one case, a person providing services in a town flew their own plane instead of taking a commercial flight. The payment support did not include any information on the cost analysis that had been done. AHS indicated an analysis had been done of the difference between paying mileage and flying the plane. While taking a personal plane let the person maximize time in the community, there was no explanation of why the person did not take a commercial flight. Nor was there an explanation about how the rate charged for the plane was found to be competitive.
- In one sample, a facility used taxis to transport patients to their homes, with some taxi charges over \$300. There was no explanation of why taxis were used. When we asked staff, they gave a business reason and indicated they had done a cursory cost analysis of the different travel options. They did not include in their explanation whether they had considered using a competitive bid process for these services.
- AHS had two large contracts with service providers where travel expenses totalled about \$6.1 million during the 17 months. For these contracts, AHS decided not to have the contractor submit travel receipts. Instead, it paid travel based on a percentage of the professional fees the contractor charged. In both cases, AHS indicated its analysis

showed this was the more cost effective option. In one case, the analysis was referred to in a memo and there was a later analysis for a change order in the project. However, AHS could not provide the original analysis in either case. By retaining the analyses, AHS could have checked the validity of its assumptions and used that in its future decisions on change orders and new projects.

***Periodic policy review to assess effectiveness***—AHS has a process to regularly review its policies. In the following cases, AHS may want to assess if the amount the Employee Relocation Procedure allows is cost effective and if an employee is receiving a vehicle allowance when a fleet car can be used:

- Employee Relocation Procedure—the highest single transaction for an expense claim that we reviewed was \$116,390 for realtor commission. The procedure sets maximums for individual relocation expenses (for example, up to seven per cent of the selling price of the house), but not for the overall amount.
- Use of fleet cars—the Travel, Hospitality and Hosting Policy sets a mileage reimbursement rate of \$0.505 per km. Although the CEO and some of his direct reports get a vehicle allowance, for the period we reviewed they could also claim mileage of \$0.38 per km when outside of the municipality they live in. This was not in the policy—it was set by a memo from the former CEO. In September 2012, the AHS Board Chair told AHS that the \$0.38 allowance should no longer be paid. In addition to these payments for vehicle expenses, the CEO and one of the direct reports (along with other employees) can use a fleet car. AHS has not yet clarified in its policy if a staff member has a vehicle allowance when a fleet car can be used.

***Purchasing card limits***—The AHS Purchasing Card Program User Guide sets the monthly limit for purchasing cards up to \$10,000 (\$120,000 a year). Thirteen people were allowed to have higher annual purchasing card limits, ranging from \$180,000 to \$900,000. AHS has not analysed the spending of these people to see if it would be more cost effective for some of their purchases to go through the regular purchasing system and its competitive selection process for vendors.

### **Monitoring processes and reporting to the Board need to improve**

AHS has clearly defined roles and responsibilities for paying expense claims, purchasing card expenses and travel expenses of contractors. While people seeking reimbursement of expenses and people approving the claims have key responsibilities, AHS's Financial Operations Department is responsible for reporting non-compliance to senior staff and, in the case of the new policy, also reporting the results to AHS's Board Audit and Finance Committee.

***Monitoring payment of senior staff allowances***—The Financial Operations Department performs compliance checking on all expense claims over a set limit. This includes expense claims of the CEO and his direct reports. Part of the compensation for the CEO and some of the direct reports is an allowance for personal, financial and tax advice, club memberships, and other similar purposes; a professional development allowance and a vehicle allowance. Some allowances are paid monthly, without receipts. Others are paid only when receipts are submitted through the expense claim process. For the period we audited, the Financial Operations Department was not given the terms of the allowances or

a schedule indicating the cumulative amounts that had been paid from allowances where receipts had to be submitted. As a result, the department could not verify if reimbursements to the CEO and his direct reports met the terms of their contracts.

***Monitoring for additional approval of out-of-province travel***—AHS’s Travel User Guide requires employees who travel outside Alberta to complete an out-of-province travel form before traveling. The Guide requires higher-level employees to approve the travel depending on where it is—within Canada, the United States or outside North America. This form does not have to be attached to the employee’s expense claim and the Financial Operations Department does not monitor whether the forms are completed.

***Monitoring purchasing cards for ineligible transactions***—The Financial Operations Department does not perform computer scans supplemented by document reviews of purchasing card transactions to check for ineligible transactions or to assess compliance with policy requirements for hosting and group business meals. In addition, AHS does not have separate codes for hosting, group business meals or working sessions or for recreation activities for patient treatment.

***Monitoring of overall spending by person***—The Financial Operations Department does not monitor staff spending on expenses on an individual or total basis. Yet this monitoring can indicate how to improve controls. For example, the person with the highest total dollar amount of expense claims in AHS in fiscal year 2012 was not the CEO or one of his direct reports. AHS reimbursed this person for over \$150,000 of expenses. Most of the expenses were for conference fees and travel expenses for other staff. An alternative practice could be for such purchases to be made through AHS’s purchasing system or using a corporate credit card. This would facilitate the management of credits for cancellations (if any).

***Reporting to the Board***—The Board has in place some controls over expenses—the Board Chair approves the CEO’s expenses and the expenses of the other Board members; the Board Chair’s expenses are approved by the Chair of the Audit and Finance Committee; and the Audit and Finance Committee reviews all Internal Audit Reports on expenses.

However the Board, through its Audit and Finance Committee, has not established that the Chief Financial Officer is responsible to ensure the integrity of the processes used to make expense claim, purchasing card and other travel payments. This includes accountability to ensure that proper policies are implemented and operating as intended.

The Audit and Finance Committee does not receive regular compliance reporting from the Chief Financial Officer on the integrity of the processes. Nor does the Committee receive confirmation from AHS Internal Audit on the effectiveness of the processes to ensure that services are obtained cost effectively.

The Committee is not receiving reporting on expenses for senior staff and staff who spend at higher levels.

### Processes to recover non-compliant expense payments has one gap

AHS's Travel, Hospitality and Hosting Policy and the predecessor policy indicate which expenses can be reimbursed to employees. The Purchasing Card Program User Guide requires purchasing cards to be used for business purchases only and prohibits using purchasing cards for personal expenses. If a personal expense is charged to a purchasing card, the Guide requires the cardholder's approving manager to ensure that the cardholder reimburses AHS. The Financial Operations Department reviews purchasing card statements to determine if there are non-compliances such as missing receipts or authorization. Their review includes checking whether repayments need to be made. When the Financial Operations Department finds that there needs to be a repayment or other non-compliances need to be fixed, they send an email to the approver and the cardholder. However, if the individuals do not respond, the department lacks a process to do further follow up.

### Implications and risks if recommendation not implemented

AHS spent about \$100 million during the 17-month period on these types of expenses. If it does not implement this recommendation, it may pay expenses that do not comply with policies.

Its spending on expenses may not be cost effective. Without effective control processes to monitor compliance with policy, AHS may pay more for expenses than its policies allow. And it may reimburse employees or pay for expenses that have no business purpose.

## PEACE COUNTRY HEALTH

### Peace Country Health expense claims and corporate credit card controls—changed circumstances

In our *October 2008 Report* (page 311), we recommended that Peace Country Health:

- develop and implement policies and guidance on appropriate expenses for hosting and working sessions
- strengthen and follow its policies and processes for employee expense claims and corporate credit cards

AHS developed and implemented policies and guidance on appropriate expenses for hosting and working sessions with its September 2011 Travel, Hospitality and Hosting Policy and the new policy issued October 2012. We considered the findings on the second part of our 2008 recommendation when completing this audit. The second part has been subsumed by our recommendation to AHS in this report. However, in the area we could compare, AHS had a lower non-compliance rate than Peace Country Health had.

## RELEVANT AHS POLICIES

- Board Member Remuneration and Expense Reimbursement Policy—effective date October 28, 2010
- Travel Policy—effective date February 15, 2011
- Travel, Hospitality and Hosting Policy—effective date September 22, 2011
- Travel, Hospitality and Working Session Expenses—Approval, Reimbursement and Disclosure—effective October 15, 2012
- Travel User Guide, December 2011
- Purchasing Card Program User Guide, May 2011
- Employee Relocation Procedure—effective date September 14, 2010
- Medical Staff Recruitment Incentives Policy, October 28, 2011
- Medical Staff Recruitment Guideline—Relocation Support, October 28, 2011
- Medical Staff Strategic Workforce Incentives Guideline, October 28, 2011

## NON-COMPLIANCE CASES

### Other non-compliance cases—see page 25

We report non-compliance as a percentage of the samples we examined in each individual category—percentage of non-compliance found in expense claims tested, percentage of non-compliance found in purchasing card statement reports examined and percentage of non-compliance found in invoices for travel not reported on an expense claim or purchasing card statement report.

- One per cent of expense claims or the forms supporting expense claims were either approved by a person without authority to do so or were not approved.
- Seven per cent of expense claims, three per cent of purchasing card statement reports and one per cent of invoices for travel had either insufficient support for mileage or payment for incorrect mileage or ineligible charges.
- Eleven per cent of expense claims and two per cent of purchasing card statement reports had meals paid based on a non-itemized receipt. Itemized receipts are required to ensure only eligible expenses are paid.
- The monthly purchasing card statement is paid at the end of every month, even if the card holder has not yet provided the supporting receipts and the approver has not approved the transactions. This is done to avoid interest charges. AHS has a process to follow up on outstanding receipts and approvals. But for nine per cent of the monthly statements we examined, none or only some of the support had been given to the Financial Operations Department. We also found seven per cent of expense claims and one per cent of invoices for travel were missing receipts.

The Purchasing Card Program User Guide prohibits staff from using a purchasing card to buy items such as capital equipment and software. It also prohibits them from using a card to pay for traffic violations. In addition, the cards restrict other types of purchases.

- In seven monthly statements, we found \$14,639 of these prohibited purchases, mostly for capital assets.
- The purchases included \$4,621 for photo radar tickets for emergency vehicles such as ambulances. (These were all the cases where AHS paid for photo radar tickets.) AHS emergency vehicles can exceed the speed limit in the circumstances permitted under the *Use of Highway and Rules of the Road Regulation*.<sup>4</sup> AHS has not documented why these expenses were paid.
- The Purchasing Card Program User Guide also sets monthly purchasing limits and a maximum transaction limit. We found five monthly statements where the monthly transaction limit was exceeded. In three other cases, the transaction limit was exceeded. The maximum individual transaction limit does not appear to be a strong control: we found eight cases where the transaction was below the transaction limit but multiple purchases were made from the same vendor on the same day.

<sup>4</sup> Section 62 of the *Use of Highway and Rules of the Road Regulation* indicates: “A siren on an emergency vehicle shall be operated only when the vehicle is being used in response to an emergency, an emergency call or an alarm.” Section 63(1) indicates: “where, considering the circumstances, it is reasonable and safe to do so, a person driving an emergency vehicle may while the vehicle’s siren is operating do one or more of the following: ... drive the vehicle in excess of the speed limit.”