

**ATOKA COUNTY  
EMERGENCY  
MEDICAL SERVICE  
DISTRICT**

**FOR THE PERIOD JULY 1, 2006  
THROUGH JUNE 30, 2008**

**EMS AGREED-UPON PROCEDURES**



Oklahoma State Auditor  
& Inspector

**ATOKA COUNTY EMERGENCY MEDICAL SERVICE DISTRICT  
AGREED-UPON PROCEDURES REPORT  
FOR THE PERIOD JULY 1, 2006 THROUGH JUNE 30, 2008**

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# STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA  
State Auditor

MICHELLE R. DAY, ESQ.  
Chief Deputy



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August 11, 2010

## TO THE BOARD OF TRUSTEES OF THE ATOKA COUNTY EMERGENCY MEDICAL SERVICE DISTRICT

Transmitted herewith is the agreed-upon procedures report for the Atoka County Emergency Medical Service District for the period July 1, 2006 through June 30, 2008. The Office of the State Auditor and Inspector is committed to serving the public interest by providing independent oversight and by issuing reports that serve as a management tool to the State. Our goal is to ensure a government that is accountable to the people of the State of Oklahoma.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our office during the course of our engagement.

Sincerely,

A handwritten signature in blue ink that reads "Michelle R. Day".

MICHELLE R. DAY, ESQ.  
DEPUTY STATE AUDITOR & INSPECTOR

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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

TO THE BOARD OF TRUSTEES OF THE  
ATOKA COUNTY EMERGENCY MEDICAL SERVICE DISTRICT

We have performed the procedures enumerated below, which were agreed to by management of the Atoka County Emergency Medical Service District (the District), solely to assist you in evaluating the receipt and disbursement process, the safeguarding of capital assets, and in determining whether selected receipts and disbursements are supported by underlying records for the period July 1, 2006 through June 30, 2008. This agreed-upon procedures engagement was conducted in accordance with standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States of America. The sufficiency of these procedures is solely the responsibility of the specified parties in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

1. We observed whether receipting, depositing, and reconciling functions are performed by separate employees.

**Finding:** The receipting, recording, and depositing functions within the District office were not performed by separate employees.

2. We selected ten runs from the dispatch log book in order to:
  - A. Trace to the run sheet.
  - B. Agree fee charged to fee schedule.
  - C. Trace run to billing records.

There were no findings as a result of applying the procedures.

3. We were engaged to agree all bank reconciliations performed during the year to the financial records.

**Finding:** The District did not perform bank reconciliations during the audit period to the financial records for two of the three bank accounts. For the remaining bank account, we agreed all reconciliations to the financial records.

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4. We confirmed with financial institutions all cash and cash equivalent balances and investment balances as of June 30.

There were no findings as a result of applying the procedures.

5. We compared the District's cash/cash equivalents in each financial institution to the fair market value of each financial institution's pledged collateral at June 30.

**Finding:** While performing the procedure, we noted the District had deposits in excess of deposit insurance during the month of February 2008, totaling \$45,503.74.

6. We traced amounts of ad valorem taxes remitted to the District's deposit slips.

There were no findings as a result of applying the procedures.

7. We observed whether receiving goods and services, preparing claims, and issuing payments are performed by separate employees.

**Finding:** The receiving of goods and services, preparing of claims, and issuing payment functions within the District office were not performed by separate employees.

8. We selected 25 checks in order to:

- A. Agree to invoices.
- B. Agree payee on cancelled check to vendor on invoice.
- C. Inspect the receiving report/invoice for signature of District employee who verified goods and/or services were received.
- D. Trace claim approval to District Board minutes.

**Finding:** With respect to procedures A and B, 5 of 25 checks selected did not have supporting documentation attached. With respect to procedure C, 21 of 25 checks selected, the receiving report/invoice was not signed by a District employee to verify goods and/or services were received. With respect to procedure D, 21 of 25 checks selected could not be traced to the Board minutes for approval.

9. We observed each Board member's Official Bond.

There were no findings as a result of applying the procedures.

10. We selected one payroll period in order to:

- A. Observe whether all employees prepared timesheets.
- B. Inspect timesheets for signatures of employees and supervisors.

**Finding:** With respect to procedure B, three of thirteen timesheets tested were not signed by the supervisor at the end of the payroll period.

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With respect to procedure A applied, there were no findings.

While performing these procedures, an additional matter came to our attention:

None of the thirteen timesheets were dated by the employee or the supervisor at the end of the pay period.

11. We selected five employees from the payroll records in order to:
  - A. Compare leave amounts earned to the District policy for earning leave.
  - B. Compare leave balances to the District policy for limitations on leave balances.
  - C. Trace annual leave used on the employee's timesheet (or payroll claim) to the respective monthly leave balance report.

**Finding:** Two of the five employees' timesheets and/or leave balances showed vacation time in excess of the amount allowed by the personnel policy handbook.

With respect to procedures A and C applied, there were no findings.

12. We observed the publication notice of the District's Estimate of Needs. Additionally, we observed whether all schedules in the Estimate of Needs were completed and the publication notice was printed in a county-wide newspaper.

There were no findings as a result of applying the procedures.

13. For equipment inventory we were engaged to:
  - A. Observe the existence of an equipment inventory list.
  - B. Observe ten items from the inventory list and visually verify existence.
  - C. Observe all ambulances on the inventory list for existence.

**Finding:** The District did not have a complete and current inventory listing of fixed assets, including serial numbers, cost of each item, and the date acquired. Therefore, we were unable to perform the procedures.

14. We selected all items requiring bids (greater than \$7,500) in order to:
  - A. Observe proof of publication of bid.
  - B. Observe justification and approval of awarding the bid to a bidder other than the lowest bidder in the District Board minutes.

**Finding:** The District purchased new computer software from Ram Software Systems, Inc. in the amount of \$9,660 and did not solicit bids.

15. We observed insurance policies for the existence of coverage of capital assets.

There were no findings as a result of applying the procedures.

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We were not engaged to, and did not, conduct an examination or a review, the objective of which would be the expression of an opinion or limited assurance on the receipt and disbursement process, the safeguarding of capital assets, and the determination of whether selected receipts and disbursements are supported by underlying records for the District. Accordingly, we do not express such an opinion or limited assurance. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Board of Trustees, Excise Board, and Legislative Officials and should not be used for any other purpose. This report is also a public document pursuant to the Oklahoma Open Records Act (51 O.S. § 24A.1 et seq.) and shall be open to any person for inspection and copying.



MICHELLE R. DAY, ESQ.  
DEPUTY STATE AUDITOR & INSPECTOR

August 10, 2010



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