

**CHOCTAW  
COUNTY  
AMBULANCE  
AUTHORITY**

**FOR THE FISCAL YEAR ENDED  
JUNE 30, 2008**

**EMS AGREED-UPON PROCEDURES**



Oklahoma State Auditor  
& Inspector

**CHOCTAW COUNTY AMBULANCE AUTHORITY  
AGREED-UPON PROCEDURES REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

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# STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA  
State Auditor

MICHELLE R. DAY, ESQ.  
Chief Deputy



2300 N. Lincoln Boulevard State Capitol, Room 100 Oklahoma City, OK 73105-4801 Phone (405) 521-3495 Fax (405) 521-3426 [www.sai.ok.gov](http://www.sai.ok.gov)

July 15, 2010

TO THE BOARD OF TRUSTEES OF THE  
CHOCTAW COUNTY AMBULANCE AUTHORITY

Transmitted herewith is the agreed-upon procedures report for the Choctaw County Ambulance Authority for the fiscal year ended 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, reading "Steve Burrage", is positioned above the printed name.

STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR



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

TO THE BOARD OF TRUSTEES OF THE  
CHOCTAW COUNTY AMBULANCE AUTHORITY

We have performed the procedures enumerated below, which were agreed to by management of the Choctaw County Ambulance Authority (the Authority), 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 fiscal year ended 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 receiving, receipting, recording, and depositing functions within the Authority office were not performed by separate employees.

2. We randomly selected 10 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.
  - D. Trace receipt number from billing records to receipt.
  - E. Trace receipt to deposit slip.
  - F. Agree cash/check composition of deposits to the receipts issued.
  - G. Examine receipts to determine they are pre-numbered and issued in numerical order.
  - H. Agree date of receipts to date of deposit slip.
  - I. For any voided receipts, observe the original receipt.
  - J. Observe second billing and or list sent to collection agency if no payment was received.
  - K. Observe Authority Board authorization in the Board minutes if the amount was written off.

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**Finding:** The following was noted:

- With respect to procedure G, receipts were not issued in numerical order.
- With respect to procedure E, there was one receipt written for \$54.25 that did not match the deposit of \$108.50 on August 1, 2007.

With respect to the other procedures applied, there were no findings.

3. We agreed all bank reconciliations performed during the year to the financial records.

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

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 Authority's cash/cash equivalents in each financial institution to the fair market value of each financial institution's pledged collateral at January and June.

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

6. We traced amounts of ad valorem taxes and sales taxes remitted from the County Treasurer to the Authority'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, preparation of claims, and issuing payment functions within the Authority office were not performed by separate employees.

8. We randomly 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 Authority employee who verified goods and/or services were received.
  - D. Trace claim approval to Authority Board minutes.

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**Finding:** With respect to procedure C, for 22 checks the corresponding receiving report or invoice was not signed by an employee indicating the goods had been received by the Authority.

With respect to applying the remaining procedures, there were no findings.

9. We observed the third-party contract for ambulance services in order to:
- A. Observe that the contract was approved by the Board for the current year and was for a specific amount.
  - B. Determine if the Authority paid the Southwest EMS (July 1, 2007 through June 19, 2008) and Choctaw County EMS, LLC (June 20, 2008 through June 30, 2008) in accordance with the contract.

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

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

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

11. We randomly 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 applying procedure B, one contract labor employee and supervisor did not sign the timesheet for June 2008.

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

12. We selected all employees from the payroll records in order to:
- A. Compare leave amounts earned to the Authority policy for earning leave.
  - B. Compare leave balances to the Authority 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:** The following was noted:

- With respect to applying procedures A and B, employees are not accruing sick leave according to the personnel policy.
- With respect to applying procedure C, leave balances are not being maintained on a monthly basis.

13. We observed whether the publication notice of the Authority's Estimate of Needs was printed in a county-wide newspaper.

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

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14. We observed whether all schedules of the Estimate of Needs were complete.

**Finding:** All schedules in the Estimate of Needs were not complete.

15. For equipment inventory:

- A. We observed the existence of an equipment inventory list.
- B. We observed 10 items from the inventory list and visually verified existence.
- C. We observed all five ambulances on the inventory list for existence.

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

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

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

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 Authority. 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.



STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

July 14, 2009



**OFFICE OF THE STATE AUDITOR AND INSPECTOR  
2300 N. LINCOLN BOULEVARD, ROOM 100  
OKLAHOMA CITY, OK 73105-4896**

**[WWW.SAI.OK.GOV](http://WWW.SAI.OK.GOV)**