

**COAL
COUNTY
EMERGENCY
MEDICAL
SERVICE DISTRICT**

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

EMS AGREED-UPON PROCEDURES



Oklahoma State Auditor
& Inspector

**COAL COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
AGREED-UPON PROCEDURES REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

This publication is printed and issued by the State Auditor and Inspector as authorized by Article 10, § 9C (i) of the Oklahoma Constitution and as defined by 19 O.S. § 1704.3. Pursuant to 74 O.S. § 3105.B, ten (10) copies have been prepared and distributed at a cost of \$23.92. Copies have been deposited with the Publications Clearinghouse of the Oklahoma Department of Libraries.

STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA
State Auditor

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December 16, 2009

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

Transmitted herewith is the agreed-upon procedures report for the Coal County Emergency Medical Service District 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 that reads "Steve Burrage".

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

**COAL COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

INTRODUCTION

Article 10, § 9C of the Oklahoma Constitution authorized the formation of emergency medical service districts and initially authorized a tax levy not to exceed three (3) mills for the purpose of providing funds for the purpose of support, organization, operation and maintenance of district ambulance services. District voters approved the formation of the District and a three (3) mills ad valorem levy to support the operation of the District. The Coal County Emergency Medical Service District is comprised of Coal County and was created to provide ambulance service to all citizens.

Emergency medical service districts are governed by a board of trustees. The board of trustees (the board) has the power to hire a manager and other personnel, contract, organize, maintain, or otherwise operate the emergency medical service district. The trustees must act as a board when entering into contracts or other agreements affecting the district's welfare. Thus, actions taken by the board are voted on and approved by a majority of the trustees. The board of trustees' business meetings are open to the public. The board shall have the capacity to sue and be sued but shall enjoy immunity from civil suits for actions or omissions arising from the operation of the district. Such districts have the authority to charge fees for services, and accept gifts, funds, or grants.

**COAL COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

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

We have performed the procedures enumerated below, which were agreed to by management of the Coal 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 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 obtained from the County Treasurer amounts of ad valorem taxes and sales taxes apportioned to the District and determined if the funds were appropriated to the County Clerk's appropriation ledger.

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

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

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

3. We selected all warrants 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.
 - E. Determine expenditure was for the support, organization, operation, and maintenance of the District.

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Finding: The District issued only six warrants during the fiscal year ended June 30, 2008. With respect to procedure A, two of the six warrants had invoices attached that did not agree to the amount due on the claim. The District issued two warrants on two claims for one invoice for contract services. In total, the correct amount was paid to the provider. With respect to procedure C, five of the six warrants selected had invoices attached that did not have a District employee's signature on them indicating goods/services were received; they were only signed by a city official. With respect to procedure D, four of the six claims selected were not approved in the Board minutes.

With respect to applying procedures B and E, there were no findings.

4. We confirmed that the District has a provider contract and:
 - A. Observed that the contract was approved by the District Board for the current year and was for a specific amount.
 - B. Determined that the District paid the City of Coalgate in accordance with the contract.
 - C. Determined that the City of Coalgate provided two ambulances for emergency response.

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

5. We observed whether each Board member had an Official Bond.

Finding: The District did not have Official Bond coverage on the Board members for the fiscal year ended June 30, 2008.

6. Observe the District's Estimate of Needs in order to determine whether all schedules in the Estimate of Needs were completed and determine whether the publication notice was printed in a county-wide newspaper.

Finding: The District did not publish the Estimate of Needs for the fiscal year ended June 30, 2008, in a county-wide newspaper. Schedule F was not completed. We noted the District did not appropriate the mandatory one-tenth mill to the audit budget account for the fiscal year ended June 30, 2008, and the District did not departmentalize expenditures by functions and activities on the Estimate of Needs for the fiscal year ended June 30, 2008.

7. We confirmed the District's inventory listings of capital assets with the following criteria:
 - A. Observed the existence of an equipment inventory list.
 - B. Observed 5 items from the inventory list and visually verified their existence.
 - C. Observed all ambulances on the inventory listing for existence.

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

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

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

9. 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 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.



STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

September 28, 2009



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