

**CREEK  
COUNTY  
EMERGENCY  
MEDICAL SERVICE  
DISTRICT**

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

**EMS AGREED-UPON PROCEDURES**



Oklahoma State Auditor  
& Inspector

**CREEK 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

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October 18, 2010

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

Transmitted herewith is the agreed-upon procedures report for the Creek 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 "Steve Burrage".

STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR



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

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

We have performed the procedures enumerated below, which were agreed to by management of the Creek 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.

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

2. We selected 10 runs from the dispatch logbook in order to:
  - a. Trace to run sheet.
  - b. Agree fee charged to fee schedule.
  - c. Trace run number to the billing records.
  - d. If a payment was received:
    - i. Trace receipt number from billing records to receipt.
    - ii. Trace receipt to deposit slip.
    - iii. Agree cash/check composition of deposits to the receipts issued.
    - iv. Examine receipts to determine they are pre-numbered and issued in numerical order.
    - v. Agree date of receipts to date of deposit slip.
    - vi. For any voided receipts, observe the original receipt.
  - e. If no payment was received:
    - i. Observe second billing and/or list sent to the collection agency.
    - ii. If the amount was written off, observe Board authorization for this action in the Board minutes.

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

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3. We agreed all operating bank reconciliations performed for evidence of timeliness and traced to financial reports.

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, 2007 and June 30, 2008.

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

5. We calculated District cash/cash equivalents in each financial institution and compared to the fair market value of each financial institution's pledged collateral at June 30, 2007 and June 30, 2008.

**Finding:** The cash/cash equivalents in the financial institutions were under-pledged by \$860.98 at June 30, 2007 and \$86,458.36 at June 30, 2008.

6. We obtained from the County Treasurer amounts of ad valorem taxes and sales taxes remitted to the District and traced to District 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 claims, and issuing payments within the District office were not performed by separate employees.

8. We selected 10 vouchers in order to:
- a. Agree to invoices.
  - b. Inspect the invoice for signature of District employee who verified goods and/or services were received.
  - c. Trace claim approval to District Board minutes.

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

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 and performed the following:
- a. Observed whether all employees prepared timesheets.
  - b. Inspected timesheets for signatures of employees and supervisors.

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

11. We randomly selected 9 employees and performed the following:
  - a. Compared leave amounts earned to the District policy for earning leave.
  - b. Compared leave balances to the District policy for limitations on leave balances.
  - c. Traced annual leave used on the employee's timesheet to the respective monthly leave balance report.

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

12. We observed publication notice for the District's Estimate of Needs.

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

13. For equipment inventory we:
  - a. Observed existence of an equipment inventory list.
  - b. Observed documentation of the conduct of a physical inventory.
  - c. Physically observed all vehicles.

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

14. We selected 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.

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

15. We inspected 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.

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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

August 26, 2010



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