

**CRESCENT  
EMERGENCY  
MEDICAL  
SERVICE DISTRICT**

**FOR THE PERIOD JULY 1, 2007  
THROUGH JUNE 30, 2009**

**EMS AGREED-UPON PROCEDURES**



Oklahoma State Auditor  
& Inspector

**CRESCENT EMERGENCY MEDICAL SERVICE DISTRICT  
AGREED-UPON PROCEDURES REPORT  
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2009**

---

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 \$23.78. Copies have been deposited with the Publications Clearinghouse of the Oklahoma Department of Libraries.

# 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)

March 16, 2010

TO THE BOARD OF TRUSTEES OF THE  
CRESCENT EMERGENCY MEDICAL SERVICE DISTRICT

Transmitted herewith is the agreed-upon procedures report for the Crescent Emergency Medical Service District for the period July 1, 2007 through June 30, 2009. 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  
CRESCENT EMERGENCY MEDICAL SERVICE DISTRICT

We have performed the procedures enumerated below, which were agreed to by management of the Crescent 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, 2007 through June 30 2009. 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 20 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.

**CRESCENT EMERGENCY MEDICAL SERVICE DISTRICT  
AGREED-UPON PROCEDURES REPORT  
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2009**

---

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

3. We agreed all operating bank account reconciliations performed for evidence of timely reconciliations and traced to 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, 2008 and June 30, 2009.

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, 2008 and June 30, 2009.

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

6. We obtained from the County Treasurer amounts of ad valorem 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.

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

8. We selected 20 checks 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 Board minutes.

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

**CRESCENT EMERGENCY MEDICAL SERVICE DISTRICT  
AGREED-UPON PROCEDURES REPORT  
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2009**

---

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 per fiscal year in order to perform the following:
- A. Observe whether all employees prepared timesheets.
  - B. Inspect timesheets for signatures of employees and supervisors.

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

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

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

12. For equipment inventory:

- A. Observe the existence of an equipment inventory list.
- B. Observe documentation of the conduct of a physical list.
- C. Physically observed all vehicles.

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

13. 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.

**CRESCENT EMERGENCY MEDICAL SERVICE DISTRICT  
AGREED-UPON PROCEDURES REPORT  
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2009**

---

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

March 12, 2010





**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)**