

**GEARY  
EMERGENCY  
MEDICAL SERVICE  
DISTRICT**

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

**EMS AGREED-UPON PROCEDURES**



Oklahoma State Auditor  
& Inspector

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

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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 \$24.07. 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)

January 9, 2009

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

Transmitted herewith is the agreed-upon procedures report for the Geary 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

**GEARY EMERGENCY MEDICAL SERVICE DISTRICT  
FOR THE PERIOD JULY 1, 2006 THROUGH JUNE 30, 2008**

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**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 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 an original 3 mills levy to support the operation of the District. Per Article 10, § 8A, with the repeal of personal property tax, the millage with the adjustment factor is now 3.28 mills. The Geary Emergency Medical Service District is comprised of School District I-80 in Blaine and Canadian County and was created to provide ambulance service to all citizens in that school district.

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.

**GEARY EMERGENCY MEDICAL SERVICE DISTRICT**

**JUNE 30, 2008**

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

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

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

2. Agree all bank reconciliations performed during the year to the financial records.

**Finding:** The District did not reconcile the bank statements.

**Recommendation:** OSAI recommends the District reconcile the bank statements each month to ensure errors have not been posted.

**Views of responsible officials and planned corrective actions:** We will reconcile our bank statements each month to ensure there are no errors. This will be done by the Treasurer.

3. We compared District 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.

4. We identified the investments and their compliance with 62 O.S. § 348.1.

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

5. We compared the revenues as reported on the District's Estimate of Needs to the bank deposits.

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

6. We obtained confirmation of ad valorem taxes remitted from the County Treasurer to the District revenue records.

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

7. We observed whether receiving of 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 reconciled checks issued, as reported on the District's Estimate of Needs, to bank debits/checks clearing the bank for each fiscal year.

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

9. We reviewed the District's warrant/check register report to identify missing and/or voided checks and obtained the disposition of missing or voided checks.

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

10. Obtain a copy of the contract and observe Board approval of the contract in the minutes.

**Finding:** The contract was not approved in the Board minutes for the period July 1, 2006 through June 30, 2008.

**Recommendation:** OSAI recommends the District Board review the ongoing contract each year and note in the minutes any changes required for the contract to be ongoing for the next fiscal year.

**Views of responsible officials and planned corrective actions:** The 522 Board will request a contract every year from Park View Hospital so that the Board can review the contract every year.

11. We observed the insurance policy for ambulances.

There were no findings as a result of applying the procedures

12. We observed that run calls made outside of the District were billed in accordance with Article 10, § 9C(i) of the Oklahoma Constitution.

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

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

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

14. We observed that the monthly call schedule for District volunteers was provided to Parkview Hospital.

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

15. We observed that the District provided payment of the monthly subsidy of \$2,000 to Parkview Hospital.

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

16. We observed the publication notice of the Estimate of Needs.

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

17. We observed that expenditures have not exceeded appropriations in any budget category.

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

18. Observe the existence of a District policy regarding the safeguarding of capital assets and the existence of an equipment inventory list.

**Finding:** The District Board did not have documentation or a policy regarding an equipment inventory listing or capital assets.

**Criteria:** Title 19 O.S. § 1718.A states, “A district shall maintain, according to its own accounting needs some or all of the funds and account groups in its system of accounts that are consistent with legal and operating requirements and as prescribed by the State Auditor and Inspector. The required funds may include, but not be limited to:

5. A ledger or group of accounts in which to record the details relating to the general fixed assets of the county.”



**Recommendation:** OSAI recommends the District establish an inventory ledger to record the details of the acquisition construction or other improvements related to capital improvements. In addition, a ledger listing the general fixed assets of the District needs to be established as set forth in 19 O.S. § 1718.

**Views of responsible officials and planned corrective actions:** Management chose not to respond.

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 29, 2008



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

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