

**GLENPOOL
EMERGENCY
MEDICAL
SERVICE
DISTRICT**

**FOR THE FISCAL YEAR
ENDED JUNE 30, 2007**

EMS AGREED-UPON PROCEDURES



Oklahoma State Auditor
& Inspector

**GLENPOOL EMERGENCY MEDICAL SERVICE DISTRICT
AGREED-UPON PROCEDURES REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2007**

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



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August 3, 2009

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

Transmitted herewith is the agreed-upon procedures report for the Glenpool Emergency Medical Service District for the fiscal year ended June 30, 2007. 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

**GLENPOOL EMERGENCY MEDICAL SERVICE DISTRICT
FOR THE FISCAL YEAR ENDED JUNE 30, 2007**

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 to support, organize, operate, and maintain 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 3.09 mills. The Glenpool Emergency Medical Service District is comprised of Independent School District 12 in Tulsa County and was created to provide ambulance service to all citizens in the 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.

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

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

We have performed the procedures enumerated below, which were agreed to by management of the Glenpool Emergency Medical Service District (the District), solely to assist you in evaluating the receipt and disbursement process, and in determining whether selected receipts and disbursements are supported by underlying records for the fiscal year ended June 30, 2007. 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 observed whether bank reconciliations were performed during the year and whether they agree to the financial records.

Finding: Bank reconciliations were not performed during the fiscal year.

3. We confirmed with financial institutions all cash and cash equivalent balances and investment balances as of June 30, 2007.

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

4. 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.

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5. We traced amounts of ad valorem taxes remitted from the County Treasurer to the District to District deposit slips.

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

6. 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.

7. We randomly selected 10 checks/warrants/vouchers 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.

Finding: We were unable to trace the claim approval to the District Board minutes.

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

8. We confirmed whether the District had a provider contract in order to:
- A. Observe whether the contract was approved by the District Board for the current year.
 - B. Observe whether the contract was for a specific amount.

Finding: We were unable to observe the contract that was approved by the District Board and whether such contract was for a specific amount.

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

Finding: We were unable to observe each Board member's Official Bond.

10. We observed whether the District's Estimate of Needs was published.

Finding: We were unable to observe the publication notice.

**GLENPOOL EMERGENCY MEDICAL SERVICE DISTRICT
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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 cash, receipts, and disbursements 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

June 8, 2009



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