

**GREER COUNTY
SPECIAL
AMBULANCE
SERVICE DISTRICT**

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2009**

EMS AGREED-UPON PROCEDURES



Oklahoma State Auditor
& Inspector

**GREER COUNTY SPECIAL AMBULANCE SERVICE DISTRICT
AGREED-UPON PROCEDURES REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

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STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA
State Auditor

MICHELLE R. DAY, ESQ.
Chief Deputy



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May 12, 2010

TO THE BOARD OF TRUSTEES OF THE
GREER COUNTY SPECIAL AMBULANCE SERVICE DISTRICT

Transmitted herewith is the agreed-upon procedures report for the Greer County Special Ambulance Service District for the fiscal year ended 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
GREER COUNTY SPECIAL AMBULANCE SERVICE DISTRICT

We have performed the procedures enumerated below, which were agreed to by management of the Greer County Special Ambulance 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, 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 confirmed by third party all cash and cash equivalents held with financial institutions.

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

2. We observed whether bank reconciliations to the financial records were performed during the year.

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

3. We obtained the District cash and cash equivalents in each financial institution and observed the fair market value of each institution's pledged collateral for each month of the fiscal year.

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

4. We performed a petty cash count.

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

5. We observed whether receipting, depositing, and reconciling functions were performed by separate employees.

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Finding: The District has one employee who performs the duties of opening the mail, issuing receipts, balancing checks/cash to daily receipts, preparing the deposit slip, taking deposits to the bank, and posting collections to patient accounts.

6. We randomly selected 24 runs from the dispatch log book in order to:
 - A. Trace to the run sheet.
 - B. Agree fee charged to fee schedule.
 - C. Trace run to billing records.
 - D. Trace receipt number from billing records to receipt.
 - E. Trace receipt to deposit slip.
 - F. Examine receipts to determine they are pre-numbered and issued in numerical order.
 - G. Agree date of receipts to date of deposit slip.
 - H. Observe any voided receipts, observe the original receipt.
 - I. Observe second billing and or list sent to collection agency if no payment was received.
 - J. Observe District Board authorization in the Board minutes if the amount was written off.

There were no findings as a result of applying the procedures

7. We agreed receipts issued by the District to deposits made with the financial institution for the months of October 2008, December 2008, March 2009, and June 2009.

There were no findings as a result of applying the procedures

8. We obtained confirmation of all funds remitted from the Greer County Treasurer and agreed funds remitted to the District's revenue records/reports.

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

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

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

10. We reconciled checks issued, as reported by the District, to bank debits/checks clearing the bank for the period, identified missing and/or voided checks, and obtained disposition of missing and/or voided checks.

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

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11. We randomly selected 40 checks in order to:
- A. Agree to invoices.
 - B. Agree payee on cancelled warrant to vendor on invoice.
 - C. Observe the receiving report/invoice for signature of District employee who verified goods and/or services were received.
 - D. Observe claim approval to District Board minutes.

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

12. We selected all checks issued in excess of \$7,500 in order to observe the purchase was competitively bid.

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

13. We observed whether Board Members' coverage for Official Bond was included in the District's insurance policy.

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

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

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

15. We observed whether expenditures have exceeded appropriations in any budget category for the fiscal year ended June 30, 2009.

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

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

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

17. We obtained District Board minutes to identify items pertinent to District operations.

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

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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 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

January 21, 2010



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