

**LATIMER  
COUNTY  
EMERGENCY  
MEDICAL  
SERVICE DISTRICT**

**FOR THE FISCAL YEAR  
ENDED JUNE 30, 2008**

**EMS AGREED-UPON PROCEDURES**



Oklahoma State Auditor  
& Inspector

**LATIMER COUNTY EMERGENCY MEDICAL SERVICE DISTRICT  
AGREED-UPON PROCEDURES REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

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# STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA  
State Auditor

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January 12, 2010

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

Transmitted herewith is the agreed-upon procedures report for the Latimer County Emergency Medical Service District for the fiscal year ended 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  
LATIMER COUNTY EMERGENCY MEDICAL SERVICE DISTRICT

We have performed the procedures enumerated below, which were agreed to by management of the Latimer 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 fiscal year ended 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.

**Finding:** The District has one employee who performs the duties of receiving, receipting, recording, and depositing cash and checks within the District Office, therefore duties are not performed by separate employees.

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

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

3. 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.

4. We selected 22 warrants 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.

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**Finding:** With respect to procedure C, twenty of the twenty-two invoices selected were not signed by a District employee/supervisor in order to verify goods and services were received. Additionally, with respect to procedure D, ten of twenty-two warrants selected could not be traced to Board minutes for approval.

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

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

**Finding:** It was noted that the District did not have Official Bond coverage on Board members for the fiscal year ended June 30, 2008.

6. We observed the publication notice of the District's Estimate of Needs. Additionally, we observed whether all schedules in the Estimate of Needs were completed and the publication notice was printed in a county-wide newspaper.

**Finding:** The District did not appropriate the mandatory one-tenth mill to the audit budget account; therefore, the schedules in the Estimate of Needs were not completed. However, the publication notice was printed in a county-wide newspaper.

7. For equipment inventory we:

- A. Observed the existence of an equipment inventory list.
- B. Observed 10 items from the inventory list and visually verified existence.
- C. Observed all ambulances on the inventory list and verified existence.

**Finding:** With respect to procedure A, the District does not maintain a complete inventory listing of all fixed assets, including all serial numbers, cost of each item, and the date acquired. Fixed assets records are not updated when new purchases are made. Therefore, OSAI was unable to apply procedures B and C.

8. We selected all 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.

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

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

August 10, 2009



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