

**LATIMER COUNTY
EMERGENCY
MEDICAL
SERVICE DISTRICT**

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

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, 2009**

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STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA
State Auditor

MICHELLE R. DAY, ESQ.
Chief Deputy



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July 13, 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, 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

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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, 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 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 procedure.

2. We selected 100% of checks 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 Board minutes.
 - E. Observe whether the expenditure was for the support, organization, operation, and maintenance of the District.

Finding: With respect to applying procedure C, for sixteen of the eighteen checks selected, the corresponding receiving report/invoice was not signed by a District employee verifying that goods and/or services were received. With respect to applying procedure D, five of the eighteen checks could not be traced to the Board minutes for approval.

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

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3. We observed each Board Member's Official Bond.

Finding: The District did not have a Fidelity Bond on the Board Members for the period of July 1, 2008 through June 30, 2009.

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

Finding: The publication notice was printed in a county-wide newspaper; however, all schedules in the Estimate of Needs were not complete.

5. We confirmed the District's policy regarding safeguarding of capital assets with the following criteria:
- A. Observe the existence of an equipment inventory list.
 - B. Observe 10 items from inventory list and visually verify existence.
 - C. Observe all ambulances on the inventory listing for existence.

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

6. 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.

Finding: The District purchased a refurbished cardiac monitor for \$7,600 and did not solicit bids for this item.

7. Inspect insurance policies for the existence of coverage of capital assets.

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

8. We observed the third-party contract for ambulance services in order to:
- A. Observe that the contract was approved by the District Board for the current year and was for a specific amount.
 - B. Observe that the District paid Southwest EMS in accordance with the contract.

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

May 21, 2010



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