

**LeFLORE COUNTY
EMERGENCY
MEDICAL
SERVICE
DISTRICT**

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

EMS AGREED-UPON PROCEDURES



Oklahoma State Auditor
& Inspector

**LeFLORE COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
AGREED-UPON PROCEDURES REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

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



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

August 31, 2010

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

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



INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

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

We have performed the procedures enumerated below, which were agreed to by management of the LeFlore 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 observed whether receipting, depositing, and reconciling functions are performed by separate employees.

Finding: The receipting and depositing functions within the District office were not performed by separate employees.

2. We selected 10 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 number to the billing records.
 - D. If a payment was received:
 - E. Trace receipt number from billing records to receipt.
 - F. Trace receipt to deposit slip.
 - G. Agree cash/check composition of deposits to the receipts issued.
 - H. Examine receipts to determine they are pre-numbered and issued in numerical order.
 - I. Agree date of receipts to date of deposit slip.
 - J. For any voided receipts, observe the original receipt.
 - K. If no payment was received:
 - L. Observe second billing and or list sent to collection agency.
 - M. If the amount was written off, observe Board authorization for this action in the Board minutes.

**LeFLORE COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
AGREED UPON PROCEDURES REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

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

3. We agreed all bank reconciliations performed during the year to the financial records.

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

4. We confirmed 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.

5. We calculated 100% of the District's cash/cash equivalents in each financial institution and compared it to the fair market value of each financial institution's pledged collateral at June 30.

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

6. We traced amounts of ad valorem taxes remitted to the District's deposit slips.

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

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

Finding: The receiving of goods and services, preparation of claims, and issuing payment functions within the District office were not performed by separate employees.

8. We selected 25 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 expenditure was for the support, organization, operation, and maintenance of the District.

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

9. We observed each Board member's Official Bond.

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

**LeFLORE COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
AGREED UPON PROCEDURES REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

10. We selected one payroll period in order to:
- A. Observe whether all employees prepared timesheets.
 - B. Inspect timesheets for signatures of employees and supervisors.

Finding: The following was noted:

- With respect to applying procedure A, one of thirty-five employees did not prepare timesheets for the month selected.
- With respect to applying procedure B, one of thirty-four timesheets prepared for the month selected were not signed by the employee.

11. We selected five employees from the payroll records in order to:
- A. Compare leave amounts earned to the District's policy for earning leave.
 - B. Compare leave balances to the District's policy for limitations on leave balances.
 - C. Trace annual leave used on the employee's timesheet (or payroll claim) to the respective monthly leave balance report.

Finding: With respect to applying procedures A and B, one employee's leave accrual and leave balances were not consistent with the District's leave policy.

With respect to applying procedure C, there were no findings.

12. 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 complete and the publication notice was printed in a county-wide newspaper.

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

13. For equipment inventory we:
- A. Observed the existence of an inventory list.
 - B. Observed ten items from the inventory list and visually verified existence.
 - C. Observed all ambulances on the inventory listing for existence.

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

14. 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.

**LeFLORE COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
AGREED UPON PROCEDURES REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

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

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

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, 2010



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

WWW.SAI.OK.GOV