

**LOGAN COUNTY
EMERGENCY
MEDICAL
SERVICE DISTRICT**

**FOR THE PERIOD JULY 1, 2007
THROUGH JUNE 30, 2009**

AGREED-UPON PROCEDURES REPORT



Oklahoma State Auditor
& Inspector

**LOGAN COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
AGREED-UPON PROCEDURES REPORT
FOR THE PERIOD JULY 1, 2007 THROUGH 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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March 16, 2010

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

Transmitted herewith is the agreed-upon procedures report for the Logan County Emergency Medical Service District for the period July 1, 2007 through 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
LOGAN COUNTY EMERGENCY MEDICAL SERVICE DISTRICT

We have performed the procedures enumerated below, which were agreed to by management of the Logan County 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 period July 1, 2007 through 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.

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

2. We observed all operating bank account reconciliations for evidence of timely reconciliations and traced to financial records as of June 30, 2008 and June 30, 2009.

Finding: The account balance per the confirmation was \$45.49 more than the account balance per the reconciliation.

3. We confirmed with financial institutions all cash and cash equivalent balances and investment balances as of June 30, 2008 and June 30, 2009.

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

4. We calculated District cash/cash equivalents in each financial institution and compared to the fair market value of each financial institution's pledged collateral at June 30, 2008 and June 30, 2009.

Finding: At June 30, 2008, the District was under-collateralized by \$100,615.92.

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5. 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 procedures.

6. We observed whether 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 selected 20 checks in order to:

- A. Agree to invoices
- B. Inspect the invoice for signature of District employee who verified goods and/or services were received.
- C. Trace claim approval to Board minutes.

Finding: Twelve of the 20 invoices selected were not signed verifying goods or services were received.

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

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

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

9. 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.

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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, 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

February 26, 2010



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