

**LOVE COUNTY
EMERGENCY
MEDICAL SERVICE
DISTRICT**

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

EMS AGREED-UPON PROCEDURES



Oklahoma State Auditor
& Inspector

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

This publication, issued by the Oklahoma State Auditor and Inspector's Office as authorized by Article 10, § 9C(i) of the Oklahoma Constitution and as defined by 19 O.S. § 1704.3 has not been printed, but is available on the agency's website (www.sai.ok.gov) and in the Oklahoma Department of Libraries Publications Clearinghouse Digital Collection, pursuant to 74 O.S. § 3105.B.

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

December 15, 2010

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

Transmitted herewith is the agreed-upon procedures report for the Love 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
LOVE COUNTY EMERGENCY MEDICAL SERVICE DISTRICT

We have performed the procedures enumerated below, which were agreed to by management of the Love 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 agreed all bank reconciliations performed during the year to the financial records.

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

2. 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 procedure.

3. We compared the District's cash/cash equivalents in each financial institution to the fair market value of each financial institution's pledged collateral.

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

4. 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 procedure.

5. We selected ten checks in order to:

- A. Agree to invoices.
- B. Agree payee on cancelled check to vendor on invoice.

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- 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.
- E. Observe whether the expenditure was for the support, organization, operation, and maintenance of the District.

Finding: The following was noted:

- With respect to applying procedure C, nine invoices only had a paid stamp stamped on the invoice with no signature and one invoice did not have either the paid stamp or a signature.
- With respect to applying procedure D, ten paid checks were not approved in the Board minutes. The minutes only stated that Financial Statements were presented and approved; they do not list out checks for approval.

With respect to applying the remaining procedures, there were no findings.

- 6. 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 the Love County Health Center in accordance with the contract.

Finding: With respect to applying procedure A, the District did not renew their contract with the Love County Health Center on an annual basis until January 6, 2009. Additionally, the contract was not for a specific amount.

With respect to applying the remaining procedure, there were no findings.

- 7. We observed each Board member's Official Bond.

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

- 8. We observed the District's Estimate of Needs and 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.

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

- 9. For equipment inventory:
 - A. We observed the existence of an equipment inventory list.
 - B. We observed all ambulances on the inventory listing for existence.

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Finding: With respect to applying procedure A, the District only maintains a listing of ambulances.

With respect to applying the remaining procedure, there were no findings.

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

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

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

November 30, 2010



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

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