

**MUSKOGEE
COUNTY
EMERGENCY
MEDICAL
SERVICE DISTRICT**

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

EMS AGREED-UPON PROCEDURES



Oklahoma State Auditor
& Inspector

**MUSKOGEE 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

MICHELLE R. DAY, ESQ.
Chief Deputy



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February 2, 2010

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

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

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

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

We have performed the procedures enumerated below, which were agreed to by management of the Muskogee 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 bookkeeper duties are not segregated. The bookkeeper prepares receipts, makes deposits, and reconciles accounts.

2. We randomly selected 10 runs from the dispatch logbook in order to :
 - A. Trace to run sheet.
 - B. Agree fee charged to fee schedule.
 - C. Trace run number to the billing records.
 - D. If a payment was received:
 - i. Trace receipt number from billing records to receipt.
 - ii. Trace receipt to deposit slip.
 - iii. Agree cash/check composition of deposits to the receipts issued.
 - iv. Examine receipts to determine they are pre-numbered and issued in numerical order.
 - v. Agreed date of receipts to date of deposit slip.
 - vi. For any voided receipts, observe the original receipt.
 - E. If no payment was received:
 - i. Observe second billing and/or list sent to the collection agency.
 - ii. If the amount was written off, observe Board authorization for this action in the Board minutes.

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

3. We agreed all bank reconciliations performed during the year to the financial records and for evidence of timeliness.

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, 2008.

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

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

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

6. We traced amounts of ad valorem taxes remitted from the County Treasurer to the District to District 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.

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

8. We randomly selected 10 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 District Board minutes.

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

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

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

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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: Timecards were not signed by a supervisor.

With respect to procedure A, there were no findings.

11. We randomly selected 10 employees in order to perform the following:
- A. Compare leave amounts earned to the District policy for earning leave.
 - B. Compare leave balances to the District policy for limitations in leave balances.
 - C. Trace annual leave used on the employees' timesheet to the respective monthly leave balance report.

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

12. We observed the publication notice of the District's Estimate of Needs.

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

13. For equipment inventory we:
- A. Observed the existence of any equipment inventory list.
 - B. Observed documentation of the conduct of a physical inventory.
 - C. Physically observed all vehicles.

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

14. We selected 5 items requiring bids (greater than \$7,500) in order to perform the following:
- 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.

15. We inspected insurance policies for the existence of coverage of 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. 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

December 22, 2009



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