

**NOBLE EMERGENCY
MEDICAL
SERVICE DISTRICT**

**FOR THE PERIOD JULY 1, 2005
THROUGH JUNE 30, 2007**

EMS AGREED-UPON PROCEDURES



Oklahoma State Auditor
& Inspector

**NOBLE EMERGENCY MEDICAL SERVICE DISTRICT
AGREED-UPON PROCEDURES REPORT
FOR THE PERIOD JULY 1, 2005 THROUGH JUNE 30, 2007**

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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

April 26, 2010

TO THE BOARD OF TRUSTEES OF THE
NOBLE EMERGENCY MEDICAL SERVICE DISTRICT

Transmitted herewith is the agreed-upon procedures report for the Noble Emergency Medical Service District for the period July 1, 2005 through June 30, 2007. 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
NOBLE EMERGENCY MEDICAL SERVICE DISTRICT

We have performed the procedures enumerated below, which were agreed to by management of the Noble 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, 2005 through June 30, 2007. 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 were engaged to trace amounts of ad valorem taxes remitted from the County Treasurer to the District deposit slips.

Finding: Ad valorem taxes remitted from the Treasurer could not be traced to the District deposit slips due to the fact that the District Board does not maintain a bank account. Ad valorem tax receipts for the District are co-mingled with the City of Noble funds.

2. We observed whether District expenditures were approved by the Board.

Finding: The District Board does not approve expenditures.

3. We observed whether the third-party contract for ambulance services was approved by the District Board for the current year.

Finding: The contract between the District and the City of Noble has not been renewed since November 18, 1996.

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

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

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5. 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 for the fiscal years ending June 30, 2006 and June 30, 2007. The publication notice was printed in the county-wide paper.

6. For new bond issues:
- A. We observed whether the amount of bonds were within the authorized limit.
 - B. We observed whether expenditures were made in accordance with bond indentures.

Finding: The District Board does not maintain a bank account for the deposit and expense of the bond proceeds. The bond proceeds are co-mingled with the City of Noble funds. Further, the expenditures were not approved by the District board.

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

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

April 8, 2010



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

WWW.SAI.OK.GOV