

EMS AGREED-UPON PROCEDURES

NOBLE EMERGENCY MEDICAL SERVICE DISTRICT

For the fiscal year ended June 30, 2009



*Independently serving the citizens of
Oklahoma by promoting the
accountability and fiscal integrity of
governmental funds.*



Oklahoma State
Auditor & Inspector
Gary A. Jones, CPA, CFE

**NOBLE 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.



Oklahoma State Auditor & Inspector

2300 N. Lincoln Blvd. • State Capitol, Room 100 • Oklahoma City, OK 73105 • Phone: 405.521.3495 • Fax: 405.521.3426

January 27, 2011

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 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 "Gary A. Jones".

GARY A. JONES, CPA, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR



Oklahoma State Auditor & Inspector

2300 N. Lincoln Blvd. • State Capitol, Room 100 • Oklahoma City, OK 73105 • Phone: 405.521.3495 • Fax: 405.521.3426

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 expenditures were made in accordance with the bond indenture 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 were engaged to trace amounts of ad valorem taxes remitted from the County Treasurer to the District's deposit slips.

Finding: The District does not maintain a separate bank account set up for the sole use of the District. Ad valorem tax money is being split into two separate bank accounts, the City of Noble EMS G.O. Bond Sinking Fund and the City of Noble Master Fund Account. These accounts are controlled solely by the City of Noble.

2. We were engaged to obtain 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 City of Noble in accordance with the contract.

Finding: The following was noted:

- With respect to applying procedure A, the original contract between the District and the City of Noble was made and entered into on November 18, 1996, and was not renewed as of June 30, 2009. Additionally, this contract was not for a specific amount.
- We were unable to perform procedure B, due to the fact that all funds are collected and deposited directly into the City of Noble bank accounts.

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

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

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

4. 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 publication notice was printed in a county-wide newspaper; however, all schedules in the Estimate of Needs were not complete. The District did not appropriate the mandatory one-tenth mill to the audit budget account.

5. For bond issues, we were engaged to observe whether expenditures were made in accordance with the bond indenture.

Finding: The District could not provide us a copy of their bond indenture. However, a copy of the election ballot was provided indicating the manner in which the bond proceeds should be expended. All expenditures were made in accordance with the provisions outlined in the election ballot.

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 expenditures were made in accordance with the bond indenture. 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.



GARY A. JONES, CPA, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR

December 21, 2010



OFFICE OF THE STATE AUDITOR AND INSPECTOR

2300 N. LINCOLN BOULEVARD, ROOM 100

OKLAHOMA CITY, OK 73105-4896

WWW.SAI.OK.GOV