

**PUSHMATAHA  
COUNTY  
EMERGENCY  
MEDICAL  
SERVICE  
DISTRICT**

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

**EMS AGREED-UPON PROCEDURES**



Oklahoma State Auditor  
& Inspector

**PUSHMATAHA 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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September 13, 2010

## TO THE BOARD OF TRUSTEES OF THE PUSHMATAHA COUNTY EMERGENCY MEDICAL SERVICE DISTRICT

Transmitted herewith is the agreed-upon procedures report for the Pushmataha 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 "Michelle R. Day".

MICHELLE R. DAY, ESQ.  
DEPUTY STATE AUDITOR & INSPECTOR

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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

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

We have performed the procedures enumerated below, which were agreed to by management of the Pushmataha 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 receipting and depositing functions within the District office were not performed by separate employees.

2. We were engaged to agree all bank reconciliations performed during the year to the financial records.

**Finding:** The District did not perform bank reconciliations to the financial records for the Clayton Capital Account with FirstBank. With respect to other District banking accounts, there were no findings as a result of applying these procedures.

3. 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 procedures.

4. We calculated 100% of the District's cash/cash equivalents in each financial institution and compared it to the fair market value of each financial institution's pledged collateral at June 30.

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

5. 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 procedures.

6. We observed whether receiving goods and services, preparing claims, and issuing payments are performed by separate employees.

**Finding:** The receiving of goods and services, preparing claims, and issuing payments functions within the District office were not performed by separate employees.

7. We selected 25 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.
  - E. Determine expenditure was for the support, organization, operation, and maintenance of the District.

**Finding:** With respect to applying procedure C, 10 of the 25 checks selected did not have the supporting receiving report/invoice and did not have a signature verifying goods and/or services were received.

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

While performing the procedures an additional matter came to our attention.

**Finding:** Ten of the 25 checks selected were for the reimbursement of travel expenses incurred to attend Board meetings paid to members of the Board of Trustees. Oklahoma Attorney General Opinion No. 83-280 states that an Emergency Medical Service District formed pursuant to Article X, § 9C of the Oklahoma Constitution may not lawfully pay travel expenses to board members to attend board meetings.

8. For third-party contracts for the ambulance service District we observed that the contract was approved by the Board for the current year and was for a specific amount.

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

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 observed the District's Estimate of Needs and the publication notice of the 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.

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.



MICHELLE R. DAY, ESQ.  
DEPUTY STATE AUDITOR & INSPECTOR

September 13, 2010



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