

RURAL SOUTHERN OKLAHOMA EMERGENCY MEDICAL SERVICE DISTRICT

**FOR THE PERIOD JULY 1, 2007
THROUGH JUNE 30, 2009**

EMS AGREED-UPON PROCEDURES



Oklahoma State Auditor
& Inspector

**RURAL SOUTHERN OKLAHOMA EMERGENCY MEDICAL SERVICE DISTRICT
AGREED-UPON PROCEDURES REPORT
FOR THE PERIOD JULY 1, 2007 THROUGH JUNE 30, 2009**

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STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA
State Auditor

MICHELLE R. DAY, ESQ.
Chief Deputy



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July 15, 2010

TO THE BOARD OF TRUSTEES OF THE
RURAL SOUTHERN OKLAHOMA EMERGENCY MEDICAL SERVICE DISTRICT

Transmitted herewith is the agreed-upon procedures report for the Rural Southern Oklahoma Emergency Medical Service District for the period July 1, 2007 through 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, reading "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
RURAL SOUTHERN OKLAHOMA EMERGENCY MEDICAL SERVICE DISTRICT

We have performed the procedures enumerated below, which were agreed to by management of the Rural Southern Oklahoma 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 period July 1, 2007 through 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 observed whether receipting, depositing, and reconciling functions are performed by separate employees.

Finding: The receipting, depositing, and reconciling functions are 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 does not perform monthly bank reconciliations.

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 procedure.

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

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

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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, preparation of claims, and issuing of payments are not performed by separate employees.

7. We selected ten 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. Observe whether the expenditure was for the support, organization, operation, and maintenance of the District.

Finding: The following was noted:

- With respect to procedure C, all of the ten checks had a corresponding receiving report/invoice but did not have an employee signature indicating the goods/services received had been received by the District.
- With respect to procedure E, two of the ten checks selected had sales tax paid on them totaling \$3.96.

With respect to applying procedures A, B, and D there were no findings.

8. We observed the third-party contract for ambulance services in order to:
- A. Observe that the contract was approved by the District Board for each current year and was for a specific amount.
 - B. Observe that the District paid Southern Oklahoma Ambulance Service in accordance with the contract.

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 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 the county-wide newspaper; however, all schedules in the Estimate of Needs were not complete.

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

July 15, 2010



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