

SUGAR CREEK AMBULANCE SERVICE DISTRICT

FOR THE FISCAL YEAR ENDED
JUNE 30, 2009

EMS AGREED-UPON PROCEDURES



Oklahoma State Auditor
& Inspector

**SUGAR CREEK AMBULANCE SERVICE DISTRICT
AGREED-UPON PROCEDURES REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

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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 5, 2010

TO THE BOARD OF TRUSTEES OF THE SUGAR CREEK AMBULANCE SERVICE DISTRICT

Transmitted herewith is the agreed-upon procedures report for the Sugar Creek Ambulance 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 "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
SUGAR CREEK AMBULANCE SERVICE DISTRICT

We have performed the procedures enumerated below, which were agreed to by management of the Sugar Creek Ambulance 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, 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 obtained bank confirmation for all cash and cash equivalent balances as of June 30, 2009.

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

2. We agreed all bank reconciliations performed during the year to the financial records.

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

3. We obtained the District cash and cash equivalents in each financial institution and observed the fair market value of each institution's pledged collateral at January and June.

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

4. We performed a petty cash count.

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

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5. We observed whether receipting, depositing, and reconciling functions were performed by separate employees.

Finding: The District operates with a volunteer board. A volunteer secretary/treasurer is responsible for opening the mail, preparing and making the deposit, and the reconciliation of bank statements.

6. We reconciled checks issued, as reported by the District, to bank debits/checks clearing the bank for the fiscal year.

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

7. We agreed receipts issued by the District to ad valorem taxes remitted from the County Treasurer for the fiscal year.

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

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

Finding: The District operates with a volunteer board. A volunteer secretary/treasurer is responsible for the processing of bills and invoices, the writing of checks, and the reconciliations of bank statements.

9. We reconciled checks issued, as reported on the District's Estimate of Needs, to the District's record of bank debits/checks clearing the bank for the fiscal year, and identified disposition of missing and/or voided checks.

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

10. We selected all checks in order to:
- A. Agree to invoices.
 - B. Agree payee on cancelled warrant to vendor on invoice.
 - C. Observe the receiving report/invoice for signature of District employee who verified goods and/or services were received.
 - D. Observe claim approval to District Board minutes.

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

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11. We obtained the District provider contract, in order to:
- A. Observe the contract was renewed annually.
 - B. Observe District Board approval of contract in minutes.
 - C. Observe compliance with significant contract provisions.

Finding: With respect to procedure A, the following exception was noted:

Significant contracts of the District were not renewed on an annual basis.

With respect to procedure B, the following exception was noted:

Contracts were not approved by the District Board in the minutes.

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

12. We observed whether Board Members' coverage for official bond was included in the District's insurance policy.

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

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

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

14. We observed insurance policies for the existence of coverage of capital assets.

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.

**SUGAR CREEK AMBULANCE SERVICE DISTRICT
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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

February 9, 2010



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

WWW.SAI.OK.GOV