

**WELEETKA-
GRAHAM
EMERGENCY
MEDICAL SERVICE
DISTRICT**

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

EMS AGREED-UPON PROCEDURES



Oklahoma State Auditor
& Inspector

**WELEETKA-GRAHAM EMERGENCY MEDICAL SERVICE DISTRICT
AGREED-UPON PROCEDURES REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2008**

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STATE AUDITOR AND INSPECTOR

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State Auditor

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December 13, 2010

TO THE BOARD OF TRUSTEES OF THE WELEETKA-GRAHAM EMERGENCY MEDICAL SERVICE DISTRICT

Transmitted herewith is the agreed-upon procedures report for the Weleetka-Graham 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 "Steve Burrage".

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR



INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

TO THE BOARD OF TRUSTEES OF THE WELEETKA-GRAHAM EMERGENCY MEDICAL SERVICE DISTRICT

We have performed the procedures enumerated below, which were agreed to by management of the Weleetka-Graham 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. No receipts were issued for monies received.

2. We were engaged to select 10 runs from the log book in order to:
 - a. Trace to run sheet.
 - b. Agree fee charged to fee schedule.
 - c. Trace run number to the billing records.
 - d. If a payment was received:
 - i. Trace receipt number from billing records to receipt.
 - ii. Trace receipt to deposit slip.
 - iii. Agree cash/check composition of deposits to the receipts issued.
 - iv. Examine receipts to determine they are pre-numbered and issued in numerical order.
 - v. Agree date of receipts to date of deposit slip.
 - vi. For any voided receipts, observe the original receipt.
 - e. If no payment was received:
 - i. Observe second billing and/or list sent to the collection agency.
 - ii. If the amount was written off, observed Board authorization for this action in the Board minutes.

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Finding: We were unable to perform the procedures because a complete log book for the entire fiscal year was not provided.

3. We were engaged to agree all bank reconciliations performed during the year to financial records and review for evidence of timeliness.

Finding: We were unable to agree bank reconciliations to the financial records because bank reconciliations were not performed.

4. We confirmed with financial institutions all cash and cash equivalent balances as of June 30, 2008.

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

5. We compared District cash/cash equivalents in each financial institution to the fair market value of each financial institution's pledged collateral at June 30, 2008.

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

6. 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 procedure.

7. 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 within the District office were not performed by separate employees.

8. We selected 10 checks in order to:
 - a. Agree to invoices.
 - b. Inspect the invoice for signature of District employee who verified goods and/or services were received.
 - c. Trace claim approval to District Board minutes.

Finding: With respect to procedure b, two invoices did not contain the signature of a District employee indicating receipt of goods or services.

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

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

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

10. We were engaged to select one payroll period in order to:
- a. Observe whether all employees prepared timesheets
 - b. Inspect timesheets for signatures of employees and supervisors.

Finding: We were unable to perform the procedures because no timesheets are prepared by any District employee.

11. We were engaged to perform the following on all employees:
- a. Compare leave amounts earned to the District's policy for earning leave.
 - b. Compare leave balances to the District's policy for limitations on leave balances.
 - c. Trace leave used on the employee's timesheet (or payroll claim) to the respective monthly leave balance report.

Finding: We were unable to perform the procedures because no timesheets are prepared by any District employee.

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

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

13. For equipment inventory we were engaged to:
- Observe the existence of an equipment inventory list.
 - Observe documentation of the conduct of a physical inventory.
 - Physically observe all vehicles.

Finding: There was no documentation of an equipment inventory list or of a physical inventory being conducted.

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

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

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.

**WELEETKA-GRAHAM EMERGENCY MEDICAL SERVICE DISTRICT
AGREED-UPON PROCEDURES REPORT
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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

August 20, 2010



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