

**WOODWARD
COUNTY
EMERGENCY
MEDICAL
SERVICE DISTRICT**

**FOR THE FISCAL YEAR
ENDED JUNE 30, 2009**

EMS AGREED-UPON PROCEDURES



Oklahoma State Auditor
& Inspector

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

This publication is printed and issued by the State Auditor and Inspector as authorized by Article 10, § 9C (i) of the Oklahoma Constitution and as defined by 19 O.S. § 1704.3. Pursuant to 74 O.S. § 3105.B, ten copies have been prepared and distributed at a cost of \$23.92. Copies have been deposited with the Publications Clearinghouse of the Oklahoma Department of Libraries.

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

March 4, 2010

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

Transmitted herewith is the agreed-upon procedures report for the Woodward County 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 "Steve Burrage".

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR



INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

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

We have performed the procedures enumerated below, which were agreed to by management of the Woodward 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, 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 were performed by separate employees.

Finding: Based on the observation of revenue collections, there were 60 deposits that were prepared by the same employee who also prepared the receipts for the deposit for the fiscal year. The receipting and depositing of funds were not performed by separate employees.

2. We randomly selected 20 runs from the dispatch log book in order to:
 - A. Trace to the run sheet.
 - B. Agree fee charged to fee schedule.
 - C. Trace run to billing records.
 - D. Trace receipt number from billing records to receipt.
 - E. Trace receipt to deposit slip.
 - F. Agree cash/check composition of deposits to the receipts issued.
 - G. Examine receipts to determine they are pre-numbered and issued in numerical order.
 - H. Agree date of receipts to date of deposit slip.
 - I. Observe any voided receipts, observe the original receipt.
 - J. Observe second billing and or list sent to collection agency if no payment was received.
 - K. Observe District Board authorization in the Board minutes if the amount was written off.

**WOODWARD COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
AGREED-UPON PROCEDURES REPORT
FOR THE FISCAL YEAR ENDING JUNE 30, 2009**

Finding: With respect to procedure H, the following exceptions were noted:

Six instances were noted in which the deposit date was at least two business days and up to ten business days after the date of receipt.

With respect to procedure E, the following exceptions were noted:

Receipt #26844, dated 4-18-09, was issued for \$636.00 but not deposited, and receipt #26857, dated 4-20-09, was issued for \$636.00 and deposited. Each receipt reflected the same information.

Receipt #26601 was issued for \$100.00 but was deposited for \$65.00. Further tracing revealed that the check received was for \$65.00.

Receipt #26569 was issued for \$5.00 but was deposited for \$2.50. Further tracing revealed that the check received was for \$2.50.

With respect to procedures A, B, C, D, F, G, I, J, and K, there were no findings as a result of applying these procedures.

3. We agreed receipts issued by the District to deposits made with the Woodward County Treasurer for the fiscal year.

There were no findings as a result of applying the procedures

4. We agreed Woodward County Treasurer's apportioned revenue to District records.

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

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

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

6. We reconciled disbursements, as reported by the District's Estimate of Needs, to the County Clerk's records of disbursement by account/fund.

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

**WOODWARD COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
AGREED-UPON PROCEDURES REPORT
FOR THE FISCAL YEAR ENDING JUNE 30, 2009**

7. We randomly selected 20 warrants 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.
 - E. Select any items requiring bids in order to:
 - i. Observe proof of publication for the bid.
 - ii. Observe the lowest and best bid was accepted and if not the minutes state why.
 - iii. Observe District Board approval of the bid as recorded in the minutes.

Finding: With respect to procedure C, 3 of the 20 expenditures observed had no evidence that the goods or services were received.

With respect to procedures A, B, D, and E, there were no findings noted as a result of applying these procedures.

8. We observed whether expenditures have exceeded appropriations in any budget category for the fiscal year ending June 30, 2009.

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

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

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

10. 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.

11. We selected all employees from the payroll records for one payroll period in order to:
- A. Document any new hires, terminations, or changes in personnel.
 - B. Observe whether all employees prepared timesheets.
 - C. Inspect timesheets for signatures of employees and supervisors.

Finding: With respect to procedure C, the following exceptions were noted:

One of the 14 timesheets observed did not have the employee signature.

**WOODWARD COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
AGREED-UPON PROCEDURES REPORT
FOR THE FISCAL YEAR ENDING JUNE 30, 2009**

The supervisor did not sign any of the 14 timesheets observed for the time period of March 8 to April 11, 2009.

With respect to procedures A and B, no findings were noted as a result of applying this procedure.

12. We selected all employees from the payroll records for the fiscal year in order to:
- 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. Compare from the employee's timesheet and/or payroll claim to the District's records or ledger.

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

13. With respect to the District's policy regarding safeguarding of capital assets we performed the following:
- A. Observe the existence of an equipment inventory list.
 - B. Observe documentation of the conduct of a physical inventory.

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.

15. We obtained District Board minutes and reviewed for non-routine items pertinent to District operations.

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.

**WOODWARD COUNTY EMERGENCY MEDICAL SERVICE DISTRICT
AGREED-UPON PROCEDURES REPORT
FOR THE FISCAL YEAR ENDING JUNE 30, 2009**

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

January 11, 2010



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

WWW.SAI.OK.GOV