

**WYNNEWOOD
EMERGENCY
MEDICAL
SERVICE DISTRICT**

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

EMS AGREED-UPON PROCEDURES



Oklahoma State Auditor
& Inspector

**WYNNEWOOD EMERGENCY MEDICAL 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

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July 13, 2010

TO THE BOARD OF TRUSTEES OF THE WYNNEWOOD EMERGENCY MEDICAL SERVICE DISTRICT

Transmitted herewith is the agreed-upon procedures report for the Wynnewood 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 WYNNEWOOD EMERGENCY MEDICAL SERVICE DISTRICT

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

Finding: The receiving, receipting, recording, and depositing functions within the District office were not performed by separate employees.

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 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.

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

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5. We traced amounts of ad valorem taxes and sales 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 payment functions within the District office were not performed by separate employees.

7. We selected all 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: The following was noted:

- With respect to procedure C, all four checks issued by the District had a corresponding receiving report or invoice but did not have an employee signature indicating the goods or services had been received by the District.

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

8. We observed third-party contract for ambulance services in order to:
- A. Observe that the contract was approved by the Board for the current year and was for a specific amount.
 - B. Determine if the District paid the Pauls Valley General Hospital in accordance with the contract.

Finding: The following was noted:

- With respect to procedure A, the District Board approved the contract for the current year; however, the District did not obtain a new signed contract for the current year.

With respect to applying procedure B, 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 observed the District's Estimate of Needs and the publication notice of the Estimate of Needs and observed whether all schedules in the Estimate of Needs were complete and the publication notice was printed in a county-wide newspaper.

Finding: The publication notice was printed in a 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

June 17, 2010



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