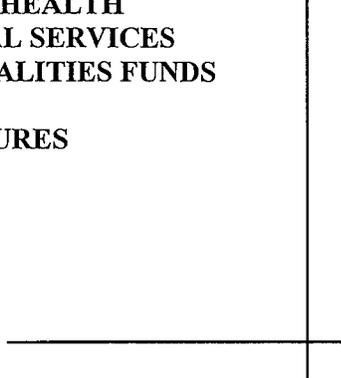


**VIRGINIA DEPARTMENT OF HEALTH
OFFICE OF EMERGENCY MEDICAL SERVICES
FOUR FOR LIFE – RETURN TO LOCALITIES FUNDS**

**AGREED-UPON PROCEDURES
Fiscal Year 2007**



**VIRGINIA DEPARTMENT OF HEALTH
OFFICE OF EMERGENCY MEDICAL SERVICES
FOUR FOR LIFE – RETURN TO LOCALITIES FUNDS
Agreed-Upon Procedures
Fiscal Year 2007**

Table of Contents

	PAGE
INDEPENDENT CONSULTANT’S REPORT	1
ATTACHMENTS:	
1. Procedures and Findings at Loudoun County	2
2. Procedures and Findings at the City of Chesapeake	3
3. Procedures and Findings at the City of Norfolk	4
4. Procedures and Findings at the City of Newport News	5
5. Procedures and Findings at the City of Alexandria	6
6. Procedures and Findings at Clarke County	7
7. Procedures and Findings at Greene County	8
8. Procedures and Findings at Mecklenburg County	9
9. Procedures and Findings at Roanoke County	10
10. Procedures and Findings at York County	11



Independent Consultant's Report

Virginia Department of Health
Office of Emergency Medical Services
Richmond, Virginia

We have performed the procedures, enumerated in Attachments 1 through 10, which were agreed to by the Virginia Department of Health, Office of Emergency Medical Services (Department of Health), solely to assist you in evaluating certain information reported for the Localities reported on Attachments 1 through 10 (Localities) for Fiscal Year 2007. The management of the Localities is responsible for the accuracy and completeness of the reported information. This Agreed-Upon Procedures engagement was conducted in accordance with Statements on Standards for Consulting Services issued by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the Department of Health. Consequently, we make no representation regarding the sufficiency of the procedures enumerated in Attachments 1 through 10 either for the purpose for which this report was requested, or for any other purpose.

Findings noted as a result of the procedures performed are described in Attachments 1 through 10.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the reported information. Accordingly, we do not express such an opinion. 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 Virginia Department of Health, Office of Emergency Medical Services and is not intended to be and should not be used by anyone other than this specified party.

Clifton Gunderson LLP

Richmond, Virginia
December 1, 2009

**Virginia Department of Health
Office of Emergency Medical Services**

**Agreed-Upon Procedures and Findings at
Loudoun County**

Attachment 1

	Procedures	Findings
	Loudoun County	
1.	Confirm for any training expenditures that payments were for volunteer or salaried emergency medical services personnel of licensed, non-profit emergency medical service agencies.	We obtained detailed information to support the total expenditures included on their Report of Expenditures and confirmed that training expenditures were for volunteer or salaried emergency medical services personnel of licensed, non-profit emergency medical service agencies.
2.	Confirm for any purchases of equipment and supplies that payments were for use in such locality for licensed, non-profit emergency medical service agencies.	<p>We obtained detailed information to support the total expenditures included on their Report of Expenditures and confirmed that purchases of supplies were for use in such locality for licensed, non-profit emergency medical service agencies.</p> <p>However, during our review of Loudoun's equipment expenditures, we were informed of an error amounting to an overstatement of \$770. The overstatement was due to an "inadvertent deposit as an equipment expenditure." Per discussions with officials from Loudoun, they have amended their 2007 report and subsequent reports shall be amended to reflect this change.</p>
3.	Confirm that any funds granted to a Regional EMS Council for distribution to licensed non-profit emergency medical and rescue services that the local governing body remains responsible for the proper use of those funds.	We confirmed that the local governing body remains responsible for the proper use of funds distributed to licensed non-profit emergency medical and rescue services.

**Virginia Department of Health
Office of Emergency Medical Services**

**Agreed-Upon Procedures and Findings at
City of Chesapeake**

Attachment 2

	Procedures	Findings
	City of Chesapeake	
1.	Confirm for any training expenditures that payments were for volunteer or salaried emergency medical services personnel of licensed, non-profit emergency medical service agencies.	We obtained detailed information to support the total expenditures included on their Report of Expenditures and confirmed that training expenditures were for volunteer or salaried emergency medical services personnel of licensed, non-profit emergency medical service agencies.
2.	Confirm for any purchases of equipment and supplies that payments were for use in such locality for licensed, non-profit emergency medical service agencies.	We obtained detailed information to support the total expenditures included on their Report of Expenditures and confirmed that purchases of equipment and supplies were for use in such locality for licensed, non-profit emergency medical service agencies.
3.	Confirm that any funds granted to a Regional EMS Council for distribution to licensed non-profit emergency medical and rescue services that the local governing body remains responsible for the proper use of those funds.	We confirmed that the local governing body remains responsible for the proper use of funds distributed to licensed non-profit emergency medical and rescue services.

**Virginia Department of Health
Office of Emergency Medical Services**

**Agreed-Upon Procedures and Findings at
City of Norfolk**

Attachment 3

	Procedures	Findings
	City of Norfolk	
1.	Confirm for any training expenditures that payments were for volunteer or salaried emergency medical services personnel of licensed, non-profit emergency medical service agencies.	We obtained detailed information to support the total expenditures included on their Report of Expenditures and confirmed that training expenditures were for volunteer or salaried emergency medical services personnel of licensed, non-profit emergency medical service agencies.
2.	Confirm for any purchases of equipment and supplies that payments were for use in such locality for licensed, non-profit emergency medical service agencies.	We obtained detailed information to support the total expenditures included on their Report of Expenditures and confirmed that purchases of equipment and supplies were for use in such locality for licensed, non-profit emergency medical service agencies.
3.	Confirm that any funds granted to a Regional EMS Council for distribution to licensed non-profit emergency medical and rescue services that the local governing body remains responsible for the proper use of those funds.	We confirmed that the local governing body remains responsible for the proper use of funds distributed to licensed non-profit emergency medical and rescue services.

**Virginia Department of Health
Office of Emergency Medical Services**

**Agreed-Upon Procedures and Findings at
City of Newport News**

Attachment 4

	Procedures	Findings
	City of Newport News	
1.	Confirm for any training expenditures that payments were for volunteer or salaried emergency medical services personnel of licensed, non-profit emergency medical service agencies.	<p>We obtained detailed information to support the total expenditures included on their Report of Expenditures.</p> <p>However, during our review of the Newport News' training expenditures, we discovered a \$5,630.00 amount for a Local Donation FY 08 that was paid to the Peninsulas EMS Council. Per the Four For Life Guidelines, this item would not conform to the "fund raising or public relations" condition.</p>
2.	Confirm for any purchases of equipment and supplies that payments were for use in such locality for licensed, non-profit emergency medical service agencies.	We obtained detailed information to support the total expenditures included on their Report of Expenditures and confirmed that purchases of equipment and supplies were for use in such locality for licensed, non-profit emergency medical service agencies.
3.	Confirm that any funds granted to a Regional EMS Council for distribution to licensed non-profit emergency medical and rescue services that the local governing body remains responsible for the proper use of those funds.	We confirmed that the local governing body remains responsible for the proper use of funds distributed to licensed non-profit emergency medical and rescue services.

**Virginia Department of Health
Office of Emergency Medical Services**

**Agreed-Upon Procedures and Findings at
City of Alexandria**

Attachment 5

	Procedures	Findings
	City of Alexandria	
1.	Confirm for any training expenditures that payments were for volunteer or salaried emergency medical services personnel of licensed, non-profit emergency medical service agencies.	<p>We obtained detailed information to support the total expenditures included on their Report of Expenditures.</p> <p>However, during our review of Alexandria’s training expenditures, we discovered a \$50 amount for a “web posting for EMS applicants (advertising)” and a \$340 unsupported amount for “EMS Education.” Per the Four For Life Guidelines, the advertising amount would not conform to the “fund raising or public relations” condition.</p>
2.	Confirm for any purchases of equipment and supplies that payments were for use in such locality for licensed, non-profit emergency medical service agencies.	We obtained detailed information to support the total expenditures included on their Report of Expenditures and confirmed that purchases of equipment and supplies were for use in such locality for licensed, non-profit emergency medical service agencies.
3.	Confirm that any funds granted to a Regional EMS Council for distribution to licensed non-profit emergency medical and rescue services that the local governing body remains responsible for the proper use of those funds.	We confirmed that the local governing body remains responsible for the proper use of funds distributed to licensed non-profit emergency medical and rescue services.

**Virginia Department of Health
Office of Emergency Medical Services**

**Agreed-Upon Procedures and Findings at
Clarke County**

Attachment 6

	Procedures	Findings
	Clarke County	
1.	Confirm for any training expenditures that payments were for volunteer or salaried emergency medical services personnel of licensed, non-profit emergency medical service agencies.	We obtained detailed information to support the total expenditures included on their Report of Expenditures and confirmed that training expenditures were for volunteer or salaried emergency medical services personnel of licensed, non-profit emergency medical service agencies.
2.	Confirm for any purchases of equipment and supplies that payments were for use in such locality for licensed, non-profit emergency medical service agencies.	We obtained detailed information to support the total expenditures included on their Report of Expenditures and confirmed that purchases of equipment and supplies were for use in such locality for licensed, non-profit emergency medical service agencies.
3.	Confirm that any funds granted to a Regional EMS Council for distribution to licensed non-profit emergency medical and rescue services that the local governing body remains responsible for the proper use of those funds.	We confirmed that the local governing body remains responsible for the proper use of funds distributed to licensed non-profit emergency medical and rescue services.

**Virginia Department of Health
Office of Emergency Medical Services**

**Agreed-Upon Procedures and Findings at
Greene County**

Attachment 7

	Procedures	Findings
	Greene County	
1.	Confirm for any training expenditures that payments were for volunteer or salaried emergency medical services personnel of licensed, non-profit emergency medical service agencies.	We confirmed that no payments were made for training expenditures.
2.	Confirm for any purchases of equipment and supplies that payments were for use in such locality for licensed, non-profit emergency medical service agencies.	We obtained detailed information to support the total expenditures included on their Report of Expenditures and confirmed that purchases of equipment were for use in such locality for licensed, non-profit emergency medical service agencies. Greene County reported no purchases of supplies.
3.	Confirm that any funds granted to a Regional EMS Council for distribution to licensed non-profit emergency medical and rescue services that the local governing body remains responsible for the proper use of those funds.	We confirmed that the local governing body remains responsible for the proper use of funds distributed to licensed non-profit emergency medical and rescue services.

**Virginia Department of Health
Office of Emergency Medical Services**

**Agreed-Upon Procedures and Findings at
Mecklenburg County**

Attachment 8

	Procedures	Findings
	Mecklenburg County	
1.	Confirm for any training expenditures that payments were for volunteer or salaried emergency medical services personnel of licensed, non-profit emergency medical service agencies.	We obtained detailed information to support the total expenditures included on their Report of Expenditures and confirmed that training expenditures were for volunteer or salaried emergency medical services personnel of licensed, non-profit emergency medical service agencies.
2.	Confirm for any purchases of equipment and supplies that payments were for use in such locality for licensed, non-profit emergency medical service agencies.	<p>We obtained detailed information to support the total expenditures included on their Report of Expenditures and determined that the EMS Organization receiving the funds for use were Southside Rescue Squad (Southside), Mecklenburg Life-Saving (Mecklenburg LS), Chase City Rescue Squad (Chase City), Boydton Rescue Squad (Boydton), licensed non-profit emergency medical service agencies. We confirmed that Southside, Mecklenburg LS, and Chase City used the funds for the purchase of equipment and supplies.</p> <p>However, during our review of Boydton's expenditures, we determined that Supply funds were used for items not conforming to Four For Life Guideline conditions, specifically "fund raising or public relations." The items include \$110.00 for T-shirts and embroidery and \$497.70 for baseball style caps and patches.</p>
3.	Confirm that any funds granted to a Regional EMS Council for distribution to licensed non-profit emergency medical and rescue services that the local governing body remains responsible for the proper use of those funds.	We confirmed that the local governing body remains responsible for the proper use of funds distributed to licensed non-profit emergency medical and rescue services.

**Virginia Department of Health
Office of Emergency Medical Services**

**Agreed-Upon Procedures and Findings at
Roanoke County**

Attachment 9

	Procedures	Findings
	Roanoke County	
1.	Confirm for any training expenditures that payments were for volunteer or salaried emergency medical services personnel of licensed, non-profit emergency medical service agencies.	We obtained detailed information to support the total expenditures included on their Report of Expenditures and confirmed that training expenditures were for volunteer or salaried emergency medical services personnel of licensed, non-profit emergency medical service agencies.
2.	Confirm for any purchases of equipment and supplies that payments were for use in such locality for licensed, non-profit emergency medical service agencies.	We obtained detailed information to support the total expenditures included on their Report of Expenditures and confirmed that purchases of equipment and supplies were for use in such locality for licensed, non-profit emergency medical service agencies.
3.	Confirm that any funds granted to a Regional EMS Council for distribution to licensed non-profit emergency medical and rescue services that the local governing body remains responsible for the proper use of those funds.	We confirmed that the local governing body remains responsible for the proper use of funds distributed to licensed non-profit emergency medical and rescue services.

**Virginia Department of Health
Office of Emergency Medical Services**

**Agreed-Upon Procedures and Findings at
York County**

Attachment 10

	Procedures	Findings
	York County	
1.	Confirm for any training expenditures that payments were for volunteer or salaried emergency medical services personnel of licensed, non-profit emergency medical service agencies.	<p>We obtained detailed information to support the total expenditures included on their Report of Expenditures.</p> <p>However, during our review of York's training expenditures, we discovered a \$5,630.00 amount for a Local Donation FY 07 that was paid to the Peninsulas EMS Council. Per the Four For Life Guidelines, this item would not conform to the "fund raising or public relations" condition.</p>
2.	Confirm for any purchases of equipment and supplies that payments were for use in such locality for licensed, non-profit emergency medical service agencies.	<p>We obtained detailed information to support the total expenditures included on their Report of Expenditures. We confirmed that purchases of equipment were for use in such locality for licensed, non-profit emergency medical service agencies.</p> <p>However, during our review of York's expenditures, we discovered that there were various Supply fund items not conforming to certain Four For Life Guideline stipulations. Items purchased that do not conform to the Guidelines are (with their respective condition): one police bike - \$949.99 (law enforcement), t-shirts and embroidery - \$120.00, and an electric utility heater - \$66.92 (furnishings or appliances for squad building).</p>
3.	Confirm that any funds granted to a Regional EMS Council for distribution to licensed non-profit emergency medical and rescue services that the local governing body remains responsible for the proper use of those funds.	We confirmed that the local governing body remains responsible for the proper use of funds distributed to licensed non-profit emergency medical and rescue services.