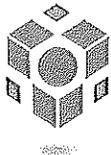


**VIRGINIA DEPARTMENT OF HEALTH
OFFICE OF EMERGENCY MEDICAL SERVICES
FOUR FOR LIFE – RETURN TO LOCALITIES FUNDS
AGREED-UPON PROCEDURES
Fiscal Year 2010**

**VIRGINIA DEPARTMENT OF HEALTH
OFFICE OF EMERGENCY MEDICAL SERVICES
FOUR FOR LIFE – RETURN TO LOCALITIES FUNDS
Agreed-Upon Procedures
Fiscal Year 2010**

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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 2010. 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.

Myers and Stauffer L.C.

Richmond, Virginia
February 22, 2013

**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.	We obtained detailed information to support the total expenditures included on their Report of Expenditures and confirmed that purchases of equipment & 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 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 supplies were for use in such locality for licensed, non-profit emergency medical service agencies. However, the City of Chesapeake reported the purchase of shredding services on four separate occasions for a total of \$291.76 under supplies. This is not an allowable purchase under Four-for-Life guidelines as it is considered office management.
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.	<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, the City of Norfolk reported the purchase of bicycle maintenance on two separate occasions for a total of \$1,602.38 under supplies. This is not an allowable purchase under Four-for-Life guidelines as it is considered vehicle maintenance.</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 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.	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. The City of Newport News reported no spending for 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
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.	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
Montgomery County**

Attachment 6

	Procedures	Findings
	Montgomery 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 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
Pittsylvania County**

Attachment 7

	Procedures	Findings
	Pittsylvania 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 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
James City County**

Attachment 8

	Procedures	Findings
	James City 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.	James City County reported no spending for training.
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
Franklin County**

Attachment 9

	Procedures	Findings
	Franklin 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. Franklin County reported no spending for equipment.
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
Campbell County**

Attachment 10

	Procedures	Findings
	Campbell 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.	Campbell County reported no spending for training.
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 equipment and supplies were for use in such locality for licensed, non-profit emergency medical service agencies. Campbell County reported no spending for supplies.</p> <p>However, \$23,494.06 of equipment expenditures could not be documented. There was a total of \$50,923.58 of equipment reported and there was only \$27,429.52 of adequate documentation submitted.</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.