



**VIRGINIA DEPARTMENT OF HEALTH  
OFFICE OF EMERGENCY MEDICAL SERVICES  
RESCUE SQUAD ASSISTANCE FUND GRANTS**

**AGREED-UPON PROCEDURES**

**July 1, 2005 – June 30, 2006 Grant Period**



**VIRGINIA DEPARTMENT OF HEALTH  
OFFICE OF EMERGENCY MEDICAL SERVICES  
RESCUE SQUAD ASSISTANCE FUND GRANTS  
Agreed-Upon Procedures  
July 1, 2005 – June 30, 2006 Grant Period**

**Table of Contents**

	<b>PAGE</b>
<b>INDEPENDENT CONSULTANT’S REPORT .....</b>	<b>1</b>
<b>ATTACHMENTS:</b>	
1. Procedures and Findings at Atlantic Vol. Fire & Rescue .....	2
2. Procedures and Findings at Spotsylvania County Fire & Rescue.....	3
3. Procedures and Findings at Pamplin Vol. Fire Dept & EMS Inc .....	4
4. Procedures and Findings at CCDF Vol. Fire Dept / Rescue Squad.....	5
5. Procedures and Findings at Alberta Volunteer Fire Dept.....	6
6. Procedures and Findings at Center for Emergency Health Services .....	7
7. Procedures and Findings at Halifax County Fire Commission.....	8
8. Procedures and Findings at Natural Bridge Volunteer Fire Dept .....	9
9. Procedures and Findings at Smith Mountain Lake Marine VFC.....	10
10. Procedures and Findings at Wise Rescue Squad, Inc .....	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 Grants reported on Attachments 1 through 10 for the July 1, 2005 through June 30, 2006 Grant Period. Each Grant recipient 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  
February 6, 2009

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

**Agreed-Upon Procedures and Findings at  
Atlantic Vol. Fire and Rescue**

**Attachment 1**

	<b>Procedures</b>	<b>Findings</b>
	<b>Atlantic Vol. Fire and Rescue</b>	
1.	Confirm that grantee actually received the funds.	We obtained detailed information confirming that the grantee received the funds.
2.	Confirm that grant funds were used for the intended purpose and/or grant award.	We confirmed that the grant funds were used for their original intended purpose.
3.	Confirm that any grant conditions in the award letter, if applicable, were complied with by the grantee.	We confirmed that the grant conditions stated in the award letter were complied with by the grantee.
4.	Confirm that supplanting funds were not utilized in the purchase of the goods or services for which the grant was awarded.	We confirmed that supplanting funds were not utilized in the purchase of the goods or services for which the grant was awarded.

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

**Agreed-Upon Procedures and Findings at  
Spotsylvania County Fire & Rescue**

**Attachment 2**

	<b>Procedures</b>	<b>Findings</b>
	<b>Spotsylvania County Fire &amp; Rescue</b>	
1.	Confirm that grantee actually received the funds.	We obtained detailed information confirming that the grantee received the funds.
2.	Confirm that grant funds were used for the intended purpose and/or grant award.	We confirmed that the grant funds were used for their original intended purpose.
3.	Confirm that any grant conditions in the award letter, if applicable, were complied with by the grantee.	We confirmed that the grant conditions stated in the award letter were complied with by the grantee.
4.	Confirm that supplanting funds were not utilized in the purchase of the goods or services for which the grant was awarded.	We confirmed that supplanting funds were not utilized in the purchase of the goods or services for which the grant was awarded.

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

**Agreed-Upon Procedures and Findings at  
Pamplin Vol. Fire Dept. & EMS Inc.**

**Attachment 3**

	<b>Procedures</b>	<b>Findings</b>
	<b>Pamplin Vol. Fire Dept &amp; EMS Inc.</b>	
1.	Confirm that grantee actually received the funds.	We obtained detailed information confirming that the grantee received the funds.
2.	Confirm that grant funds were used for the intended purpose and/or grant award.	We confirmed that the grant funds were used for their original intended purpose.
3.	Confirm that any grant conditions in the award letter, if applicable, were complied with by the grantee.	We confirmed that the grant conditions stated in the award letter were complied with by the grantee.
4.	Confirm that supplanting funds were not utilized in the purchase of the goods or services for which the grant was awarded.	We confirmed that supplanting funds were not utilized in the purchase of the goods or services for which the grant was awarded.

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

**Agreed-Upon Procedures and Findings at  
CCDF Vol. Fire Dept. / Rescue Squad**

**Attachment 4**

	<b>Procedures</b>	<b>Findings</b>
	<b>CCDF Vol. Fire Dept. / Rescue Squad</b>	
1.	Confirm that grantee actually received the funds.	We obtained detailed information confirming that the grantee received the funds.
2.	Confirm that grant funds were used for the intended purpose and/or grant award.	We confirmed that the grant funds were used for their original intended purpose.
3.	Confirm that any grant conditions in the award letter, if applicable, were complied with by the grantee.	We confirmed that the grant conditions stated in the award letter were complied with by the grantee.
4.	Confirm that supplanting funds were not utilized in the purchase of the goods or services for which the grant was awarded.	We confirmed that supplanting funds were not utilized in the purchase of the goods or services for which the grant was awarded.

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

**Agreed-Upon Procedures and Findings at  
Alberta Volunteer Fire Dept.**

**Attachment 5**

	<b>Procedures</b>	<b>Findings</b>
	<b>Alberta Volunteer Fire Dept.</b>	
1.	Confirm that grantee actually received the funds.	We obtained detailed information confirming that the grantee received the funds.
2.	Confirm that grant funds were used for the intended purpose and/or grant award.	We confirmed that the grant funds were used for their original intended purpose.
3.	Confirm that any grant conditions in the award letter, if applicable, were complied with by the grantee.	We confirmed that the grant conditions stated in the award letter were complied with by the grantee.
4.	Confirm that supplanting funds were not utilized in the purchase of the goods or services for which the grant was awarded.	We confirmed that supplanting funds were not utilized in the purchase of the goods or services for which the grant was awarded.

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

**Agreed-Upon Procedures and Findings at  
Center for Emergency Health Services**

**Attachment 6**

	<b>Procedures</b>	<b>Findings</b>
	<b>Center for Emergency Health Services</b>	
1.	Confirm that grantee actually received the funds.	We obtained detailed information confirming that the grantee received the funds.
2.	Confirm that grant funds were used for the intended purpose and/or grant award.	We confirmed that the grant funds were used for their original intended purpose.
3.	Confirm that any grant conditions in the award letter, if applicable, were complied with by the grantee.	We confirmed that the grant conditions stated in the award letter were complied with by the grantee.
4.	Confirm that supplanting funds were not utilized in the purchase of the goods or services for which the grant was awarded.	We confirmed that supplanting funds were not utilized in the purchase of the goods or services for which the grant was awarded.

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

**Agreed-Upon Procedures and Findings at  
Halifax County Fire Commission**

**Attachment 7**

	<b>Procedures</b>	<b>Findings</b>
	<b>Halifax County Fire Commission</b>	
1.	Confirm that grantee actually received the funds.	We obtained detailed information confirming that the grantee received the funds.
2.	Confirm that grant funds were used for the intended purpose and/or grant award.	We confirmed that the grant funds were used for their original intended purpose.
3.	Confirm that any grant conditions in the award letter, if applicable, were complied with by the grantee.	We confirmed that the grant conditions stated in the award letter were complied with by the grantee.
4.	Confirm that supplanting funds were not utilized in the purchase of the goods or services for which the grant was awarded.	We confirmed that supplanting funds were not utilized in the purchase of the goods or services for which the grant was awarded.

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

**Agreed-Upon Procedures and Findings at  
Natural Bridge Volunteer Fire Dept.**

**Attachment 8**

	<b>Procedures</b>	<b>Findings</b>
	<b>Natural Bridge Volunteer Fire Dept.</b>	
1.	Confirm that grantee actually received the funds.	We obtained detailed information confirming that the grantee received the funds.
2.	Confirm that grant funds were used for the intended purpose and/or grant award.	We confirmed that the grant funds were used for their original intended purpose.
3.	Confirm that any grant conditions in the award letter, if applicable, were complied with by the grantee.	We confirmed that the grant conditions stated in the award letter were complied with by the grantee.
4.	Confirm that supplanting funds were not utilized in the purchase of the goods or services for which the grant was awarded.	We confirmed that supplanting funds were not utilized in the purchase of the goods or services for which the grant was awarded.

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

**Agreed-Upon Procedures and Findings at  
Smith Mountain Lake Marine VFC**

**Attachment 9**

	<b>Procedures</b>	<b>Findings</b>
	<b>Smith Mountain Lake Marine VFC</b>	
1.	Confirm that grantee actually received the funds.	We obtained detailed information confirming that the grantee received the funds.
2.	Confirm that grant funds were used for the intended purpose and/or grant award.	We confirmed that the grant funds were used for their original intended purpose.
3.	Confirm that any grant conditions in the award letter, if applicable, were complied with by the grantee.	We confirmed that the grant conditions stated in the award letter were complied with by the grantee.
4.	Confirm that supplanting funds were not utilized in the purchase of the goods or services for which the grant was awarded.	We confirmed that supplanting funds were not utilized in the purchase of the goods or services for which the grant was awarded.

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

**Agreed-Upon Procedures and Findings at  
Wise Rescue Squad, Inc.**

**Attachment 10**

	<b>Procedures</b>	<b>Findings</b>
	<b>Wise Rescue Squad, Inc.</b>	
1.	Confirm that grantee actually received the funds.	We obtained detailed information confirming that the grantee received the funds.
2.	Confirm that grant funds were used for the intended purpose and/or grant award.	We confirmed that the grant funds were used for their original intended purpose.
3.	Confirm that any grant conditions in the award letter, if applicable, were complied with by the grantee.	We confirmed that the grant conditions stated in the award letter were complied with by the grantee.
4.	Confirm that supplanting funds were not utilized in the purchase of the goods or services for which the grant was awarded.	We confirmed that supplanting funds were not utilized in the purchase of the goods or services for which the grant was awarded.