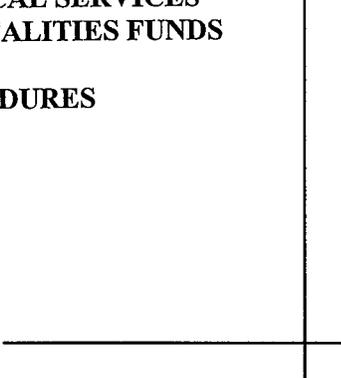


**VIRGINIA DEPARTMENT OF HEALTH
OFFICE OF EMERGENCY MEDICAL SERVICES
FOUR FOR LIFE – RETURN TO LOCALITIES FUNDS**

AGREED-UPON PROCEDURES

Fiscal Year 2006



**VIRGINIA DEPARTMENT OF HEALTH
OFFICE OF EMERGENCY MEDICAL SERVICES
FOUR FOR LIFE – RETURN TO LOCALITIES FUNDS
Agreed-Upon Procedures
Fiscal Year 2006**

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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 2006. 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
May 19, 2009

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

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

Attachment 1

	Procedures	Findings
	Fairfax 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.	Fairfax County reported no expenditures on their Report of Expenditures for purchases of equipment and 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 Virginia Beach**

Attachment 2

	Procedures	Findings
	City of Virginia Beach	
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
Prince William County**

Attachment 3

	Procedures	Findings
	Prince William 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
Chesterfield County**

Attachment 4

	Procedures	Findings
	Chesterfield 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
Henrico County**

Attachment 5

	Procedures	Findings
	Henrico 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 Henrico Volunteer Rescue Squad (Henrico), Lakeside Volunteer Rescue Squad (Lakeside) and Tuckahoe Volunteer Rescue Squad (Tuckahoe), licensed non-profit emergency medical service agencies. We confirmed that Henrico and Tuckahoe used the funds for the purchase of equipment and supplies.</p> <p>However, during our review of Lakeside expenditures, we determined that there was a difference of (\$3,034.28) between the amount received of \$68,897.67 and the total amount spent on qualified expenditures of \$65,863.39.</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 Charlottesville**

Attachment 6

	Procedures	Findings
	City of Charlottesville	
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. The City of Charlottesville reported no purchases of 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
Goochland County**

Attachment 7

	Procedures	Findings
	Goochland 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
City of Manassas Park**

Attachment 8

	Procedures	Findings
	City of Manassas Park	
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 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 Radford**

Attachment 9

	Procedures	Findings
	City of Radford	
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. The City of Radford 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
City of Williamsburg**

Attachment 10

	Procedures	Findings
	City of Williamsburg	
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. The City of Williamsburg 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.