



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

**AGREED-UPON PROCEDURES
Fiscal Year 2009**

**VIRGINIA DEPARTMENT OF HEALTH
OFFICE OF EMERGENCY MEDICAL SERVICES
FOUR FOR LIFE – RETURN TO LOCALITIES FUNDS
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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 2009. 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
July 22, 2011

**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.	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 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 supplies were for use in such locality for licensed, non-profit emergency medical service agencies. The City of Virginia Beach reported no purchase 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
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.	<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, Prince William County reported the purchase of a GE Portable Washer for \$884.95 under equipment. This is not an allowable purchase under Four For Life guidelines as it is an appliance for the 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.

**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.	Chesterfield County reported no purchases 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
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.	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
Augusta County**

Attachment 6

	Procedures	Findings
	Augusta 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. Augusta County reported no purchases 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
Rockingham County**

Attachment 7

	Procedures	Findings
	Rockingham 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. Rockingham 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
City of Suffolk**

Attachment 8

	Procedures	Findings
	City of Suffolk	
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
Bedford County**

Attachment 9

	Procedures	Findings
	Bedford 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
Fauquier County**

Attachment 10

	Procedures	Findings
	Fauquier 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. We confirmed that purchases of equipment and supplies were for use in such locality for licensed, non-profit emergency medical service agencies.</p> <p>However, we could not review \$8,799.25 of the total amount of \$70,393.96 for this agency because the records for 1 of 8 sub-agencies, Remington VFC & Rescue are not within the possession of the agency due to an unrelated government subpoena.</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.