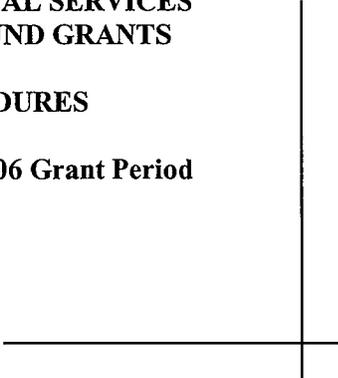


**VIRGINIA DEPARTMENT OF HEALTH
OFFICE OF EMERGENCY MEDICAL SERVICES
RESCUE SQUAD ASSISTANCE FUND GRANTS**

AGREED-UPON PROCEDURES

January 1, 2006 – December 31, 2006 Grant Period



**VIRGINIA DEPARTMENT OF HEALTH
OFFICE OF EMERGENCY MEDICAL SERVICES
RESCUE SQUAD ASSISTANCE FUND GRANTS
Agreed-Upon Procedures
January 1, 2006 – December 31, 2006 Grant Period**

Table of Contents

	PAGE
INDEPENDENT CONSULTANT’S REPORT	1
ATTACHMENTS:	
1. Procedures and Findings at Fairfield Vol. Rescue Squad.....	2
2. Procedures and Findings at Scruggs Volunteer Fire, Rescue & Dive	3
3. Procedures and Findings at South End Fire Company	4
4. Procedures and Findings at Cool Branch Volunteer Rescue Squad	5
5. Procedures and Findings at Independence Volunteer Rescue Squad.	6
6. Procedures and Findings at Blue Ridge EMS Council	7
7. Procedures and Findings at Franklin County Public Safety	8
8. Procedures and Findings at Laurel Rescue Squad	9
9. Procedures and Findings at Remington Volunteer Fire & Rescue	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 Rescue Squad Assistance Fund Grants reported on Attachments 1 through 10 for the January 1, 2006 through December 31, 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
Fairfield Vol. Rescue Squad**

Attachment 1

	Procedures	Findings
	Fairfield Vol. Rescue Squad	
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
Scruggs Volunteer Fire, Rescue & Dive**

Attachment 2

	Procedures	Findings
	Scruggs Volunteer Fire, Rescue & Dive	
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
South End Fire Company**

Attachment 3

	Procedures	Findings
	South End Fire Company	
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
Cool Branch Volunteer Rescue Squad**

Attachment 4

	Procedures	Findings
	Cool Branch Volunteer Rescue Squad	
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
Independence Volunteer Rescue Squad**

Attachment 5

	Procedures	Findings
	Independence Volunteer Rescue Squad	
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
Blue Ridge EMS Council**

Attachment 6

	Procedures	Findings
	Blue Ridge EMS Council	
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
Franklin County Public Safety**

Attachment 7

	Procedures	Findings
	Franklin County Public Safety	
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
Laurel Rescue Squad**

Attachment 8

	Procedures	Findings
	Laurel Rescue Squad	
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
Remington Volunteer Fire & Rescue**

Attachment 9

	Procedures	Findings
	Remington Volunteer Fire & Rescue	
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

	Procedures	Findings
	Wise Rescue Squad, Inc.	
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.