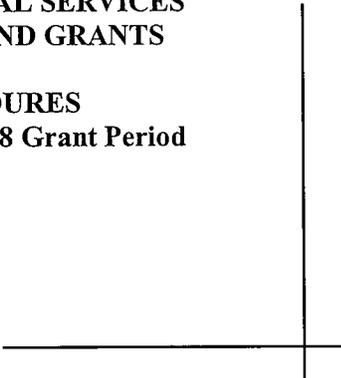


**VIRGINIA DEPARTMENT OF HEALTH
OFFICE OF EMERGENCY MEDICAL SERVICES
RESCUE SQUAD ASSISTANCE FUND GRANTS**

**AGREED-UPON PROCEDURES
January 1, 2008 – December 31, 2008 Grant Period**



**VIRGINIA DEPARTMENT OF HEALTH
OFFICE OF EMERGENCY MEDICAL SERVICES
RESCUE SQUAD ASSISTANCE FUND GRANTS
Agreed-Upon Procedures
January 1, 2008 – December 31, 2008 Grant Period**

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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 Grants reported on Attachments 1 through 10 for the January 1, 2008 through December 31, 2008 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
April 29, 2010

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

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

Attachment 1

	Procedures	Findings
	Rappahannock County 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 any 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
Tidewater EMS Council**

Attachment 2

	Procedures	Findings
	Tidewater 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 any 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
Prater Volunteer Rescue Squad**

Attachment 3

	Procedures	Findings
	Prater 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 any 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
Tazewell County 911 Center**

Attachment 4

	Procedures	Findings
	Tazewell County 911 Center	
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 any 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
Winchester Fire & Rescue Dept.**

Attachment 5

	Procedures	Findings
	Winchester Fire & Rescue Dept.	
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 any 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
Albemarle County Fire & Rescue**

Attachment 6

	Procedures	Findings
	Albemarle County 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 any 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
Rockingham County Fire/Rescue**

Attachment 7

	Procedures	Findings
	Rockingham County 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 any 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
Hanover County EMS**

Attachment 8

	Procedures	Findings
	Hanover County EMS	
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 any 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
Alliance for Emergency Medical Education & Research**

Attachment 9

	Procedures	Findings
	Alliance for Emergency Medical Education & Research	
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 any 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
Highland County Volunteer Rescue Squad**

Attachment 10

	Procedures	Findings
	Highland County 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 any 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.