#### VIRGINIA DEPARTMENT OF HEALTH OFFICE OF EMERGENCY MEDIAL SERVICES FOUR FOR LIFE – RETURN TO LOCALITIES FUNDS

AGREED-UPON PROCEDURES Fiscal Year 2008

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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 2008. 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 Genderson LLP

Richmond, Virginia July 20, 2010



# Agreed-Upon Procedures and Findings at Arlington County

	Procedures	Findings
	Arlington 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.

## Agreed-Upon Procedures and Findings at City of Richmond

	Procedures	Findings
	City of Richmond	
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 Richmond reported no purchase 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.

# Agreed-Upon Procedures and Findings at City of Hampton

	Procedures	Findings
	City of Hampton	
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.
		However, during our review of the City of Hampton's training expenditures, we determined that a \$5,630.00 amount for a Local Contribution FY 09 that was paid to the Peninsulas EMS Council. Per the Four For Life Guidelines, this item would not conform to the "fund raising or public relations" condition.
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 Hampton 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.

# Agreed-Upon Procedures and Findings at Spotsylvania County

	Procedures	Findings
	Spotsylvania 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. Spotsylvania County reported no purchase 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.

# Agreed-Upon Procedures and Findings at Stafford County

	Procedures	Findings
	Stafford 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.

# Agreed-Upon Procedures and Findings at Hanover County

	Procedures	Findings
	Hanover 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 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.

# Agreed-Upon Procedures and Findings at Albemarle County

	Procedures	Findings
	Albemarle 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 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. Albemarle 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.

## Agreed-Upon Procedures and Findings at City of Roanoke

	Procedures	Findings
	City of Roanoke	
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.  However, during our review of the City of Roanoke's equipment and supplies expenditures, we discovered a \$599.96 expense for "FireFiles Premium Support" that was paid to Albanese Consulting, Inc. for fire and arson investigation management software. Per the Four For Life Guidelines, this item would not conform to the "office management" condition. The City's Deputy Chief stated that this invoice was improperly coded to Four For Life funds.
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.

## Agreed-Upon Procedures and Findings at City of Portsmouth

	Procedures	Findings
	City of Portsmouth	
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 Portsmouth reported no purchase 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.

# **Agreed-Upon Procedures and Findings at Frederick County**

	Procedures	Findings
	Frederick 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. We 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.