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

AGREED-UPON PROCEDURES July 1, 2007 – June 30, 2008 Grant Period

VIRGINIA DEPARTMENT OF HEALTH OFFICE OF EMERGENCY MEDICAL SERVICES RESCUE SQUAD ASSISTANCE FUND GRANTS Agreed-Upon Procedures July 1, 2007 – June 30, 2008 Grant Period

Table of Contents

		PAGE
INDEPEN	NDENT CONSULTANT'S REPORT	1
ATTACH	IMENTS:	
1.	Procedures and Findings at Old Dominion EMS Alliance	2
2.	Procedures and Findings at Peninsulas EMS Council	3
3.	Procedures and Findings at Rappahannock EMS Council	4
4.	Procedures and Findings at Franklin Fire & Rescue	5
5.	Procedures and Findings at Accomack County Dept. of Public Safety	6
6.	Procedures and Findings at Western Virginia EMS Council	7
7.	Procedures and Findings at Newport News Fire Department	8
8.	Procedures and Findings at Norfolk Fire & Paramedical Services	9
9.	Procedures and Findings at Frederick County Fire & Rescue	10
10	Procedures and Findings at Botetourt County Emergency Services	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 Grants reported on Attachments 1 through 10 for the July 1, 2007 through June 30, 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.

Richmond, Virginia June 16, 2010

Clifton Gunderson LLP



Agreed-Upon Procedures and Findings at Old Dominion EMS Alliance

	Procedures	Findings
	Old Dominion EMS Alliance	
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.

Agreed-Upon Procedures and Findings at Peninsulas EMS Council

	Procedures	Findings
	Peninsulas 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.

Agreed-Upon Procedures and Findings at Rappahannock EMS Council

	Procedures	Findings
	Rappahannock 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.

Agreed-Upon Procedures and Findings at Franklin Fire & Rescue

	Procedures	Findings
	Franklin 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.

Agreed-Upon Procedures and Findings at Accomack County Dept. of Public Safety

	Procedures	Findings
	Accomack County Dept. of 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 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.

Agreed-Upon Procedures and Findings at Western Virginia EMS Council

	Procedures	Findings
	Western Virginia 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.

Agreed-Upon Procedures and Findings at Newport News Fire Department

	Procedures	Findings
	Newport News Fire Department	
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.

Agreed-Upon Procedures and Findings at Norfolk Fire & Paramedical Services

	Procedures	Findings
	Norfolk Fire & Paramedical Services	
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.

Agreed-Upon Procedures and Findings at Frederick County Fire & Rescue

	Procedures	Findings
	Frederick 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.

Agreed-Upon Procedures and Findings at Botetourt County Emergency Services

	Procedures	Findings
	Botetourt County Emergency Services	
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.