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

AGREED-UPON PROCEDURES
July 1, 2008 – June 30, 2009 Grant Period

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Table of Contents

		PAGE
INDEPE	NDENT CONSULTANT'S REPORT	1
ATTACH	IMENTS:	
1.	Procedures and Findings at Central Shenandoah EMS Council	2
2.	Procedures and Findings at Lead Mines Rescue Squad	3
	Procedures and Findings at Elkton Emergency Squad	
	Procedures and Findings at York County Fire/Life Safety	
	Procedures and Findings at Lord Fairfax EMS Council	
	Procedures and Findings at King George Fire & Rescue, Inc	
	Procedures and Findings at Danville Fire Department	
	Procedures and Findings at Tuckahoe Volunteer Rescue Squad	
	Procedures and Findings at Axton Life Saving Crew	
	. Procedures and Findings at Citizens Emergency Crew	



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, 2008 through June 30, 2009 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

May 3, 2011



Agreed-Upon Procedures and Findings at Central Shenandoah EMS Council

	Procedures	Findings
	Central Shenandoah 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 Lead Mines Rescue Squad

	Procedures	Findings
	Lead Mines 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.

Agreed-Upon Procedures and Findings at Elkton Emergency Squad

	Procedures	Findings
	Elkton Emergency 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.

Agreed-Upon Procedures and Findings at York County Fire/Life Safety

	Procedures	Findings
	York County Fire/Life 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 Lord Fairfax EMS Council

	Procedures	Findings
	Lord Fairfax 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 King George Fire & Rescue, Inc.

	Procedures	Findings
	King George Fire & Rescue, 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 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 Danville Fire Department

	Procedures	Findings
	Danville 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 Tuckahoe Volunteer Rescue Squad

	Procedures	Findings
	Tuckahoe 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.

Agreed-Upon Procedures and Findings at Axton Life Saving Crew

	Procedures	Findings
	Axton Life Saving Crew	
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 Citizens Emergency Crew

	Procedures	Findings
	Citizens Emergency Crew	
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.