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

AGREED-UPON PROCEDURES January 1, 2009 – December 31, 2009 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, 2009 through December 31, 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 9, 2011



Agreed-Upon Procedures and Findings at Mount Jackson Rescue and Fire, Inc.

	Procedures	Findings
	Mount Jackson Rescue and Fire, 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 Dunlap Fire and Rescue

	Procedures	Findings
	Dunlap Fire and 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 Wintergreen Property Owners

	Procedures	Findings
	Wintergreen Property Owners	
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 Loudoun County Fire/Rescue/EMS

	Procedures	Findings
	Loudoun County Fire/Rescue/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.

Agreed-Upon Procedures and Findings at Dinwiddie County Public Safety – EMS

	Procedures	Findings
	Dinwiddie County Public Safety – 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.

Agreed-Upon Procedures and Findings at Lawrenceville Volunteer Fire Department

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	Lawrenceville Volunteer 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 Galax-Grayson Emergency Medical Services

	Procedures	Findings
	Galax-Grayson Emergency Medical 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 King William Volunteer Fire/Rescue

	Procedures	Findings
	King William 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 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 Ridgeway District Rescue Squad

	Procedures	Findings
	Ridgeway District 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.