



Mary Taylor, CPA
Auditor of State

**SOUTHEAST OHIO EMERGENCY MEDICAL SERVICES DISTRICT
GALLIA COUNTY**

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Mary Taylor, CPA

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Southeast Ohio Emergency Medical Services District
Gallia County
Jason Stephens, Treasurer
3240 State Route 160
Gallipolis, Ohio 45631

We have performed the procedures enumerated below as of March 31, 2009, which were agreed to by the Southeast Ohio Emergency Medical Services District, Gallia County, Ohio (the District), solely to assist you in the transition of the District Fiscal Officer. The transition is the responsibility of the present and former officeholder. We followed the American Institute of Certified Public Accountants' attestation standards for agreed-upon procedures engagements. The sufficiency of the procedures is solely the responsibility of the addressees. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. Our procedures were as follows:

Cash and Investments Reconciliation

1. We recomputed the mathematical accuracy of the cash and investments reconciliations of all bank accounts as of March 31, 2009.

When we recomputed these accounts, we noted the following:

- The Sweep account had a variance of (\$89.35) between the reconciled bank balance of \$130,493.45 and the general ledger balance of \$130,582.80 at March 31, 2009.
 - The Payroll account had a variance of \$2,794.49 between the reconciled bank balance of \$8,198.93 and the general ledger balance of \$5,404.44 at March 31, 2009.
2. We agreed bank balances on the reconciliations with month-end bank statements. The bank statement date for the following accounts was March 13, 2009:
 - Communication Reserves
 - Capital Improvements
 - Equipment Replacement
 - Vacation and Sick Leave
 3. We agreed reconciling items appearing on those reconciliations to subsequent bank account activity or other supporting documentation. We noted no computational errors.

We were not engaged to and did not audit cash and investments, the objective of which would be the expression of an opinion on cash and investments. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

This report is intended solely for the information and use of the addressees listed above and is not intended to be, and should not be used by anyone else.

A handwritten signature in black ink that reads "Mary Taylor". The signature is written in a cursive, flowing style.

Mary Taylor, CPA
Auditor of State

May 8, 2009



Mary Taylor, CPA
Auditor of State

SOUTHEAST OHIO EMERGENCY MEDICAL SERVICES DISTRICT
GALLIA COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
MAY 26, 2009