

**Regional Emergency Medical
Services Authority**

**Agreed-Upon Procedures
Related to
Penalty Fund**

For the Year Ended June 30, 2024

Independent Accountant's Report on Applying Agreed-Upon Procedures

Board of Directors, Regional Emergency Medical Services Authority (REMSA) and
The District Health Officer:

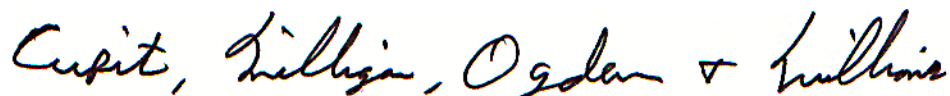
We have performed the procedures described in Schedule A, which were agreed to by the District Health Officer and REMSA (the specified parties), on the REMSA Penalty Fund Analysis for the year ended June 30, 2024. REMSA's management is responsible for the Penalty Fund. The sufficiency of the procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures described either for the purpose for which this report has been requested or for any other purpose.

Our procedures are described in Schedule A and our findings are described in Schedule B.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, perform an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Penalty Fund Analysis. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the use of the specified users and is not intended to be and should not be used by anyone other than those specified parties.



Reno, Nevada
December 19, 2024

**Regional Emergency Medical Services Authority
Agreed-Upon Procedures
For the Year Ended June 30, 2024**

Schedule A

The following are the agreed-upon procedures performed on the REMSA Penalty Fund Analysis for the year ended June 30, 2024:

- Recalculate and foot the schedule.
- Agree the penalty rate per minute to correspondence from the District Health Officer.
- Agree monthly penalty fund accruals per the schedule to posting in a separate general ledger account.
- Agree expenses to pre-approved authorization from the District Health Officer.
- Test expenses actually paid for compliance with pre-approved purpose.

**Regional Emergency Medical Services Authority
Penalty Fund Expenditures to be Approved
For the Year Ended June 30, 2024**

Schedule B

Penalty Fund Balance Forward 7/1/23 Amount
\$ 902.52

Penalties Incurred	Period Beginning	Period Ending	Rate	Monthly Accrual	Accrual Agrees to Separate General Ledger Account
Penalties, Zones A, B, C, D	7/1/2023	7/31/2023	\$23.36	\$10,566.16	X
Penalties, Zones A, B, C, D	8/1/2023	8/31/2023	23.36	11,627.20	X
Penalties, Zones A, B, C, D	9/1/2023	9/30/2023	23.36	12,143.60	X
Penalties, Zones A, B, C, D	10/1/2023	10/31/2023	23.36	10,236.64	X
Penalties, Zones A, B, C, D	11/1/2023	11/30/2023	23.36	10,085.44	X
Penalties, Zones A, B, C, D	12/1/2023	12/31/2023	23.36	12,197.68	X
Penalties, Zones A, B, C, D	1/1/2024	1/31/2024	23.99	13,406.10	X
Penalties, Zones A, B, C, D	2/1/2024	2/29/2024	23.99	12,272.51	X
Penalties, Zones A, B, C, D	3/1/2024	3/31/2024	23.99	12,242.21	X
Penalties, Zones A, B, C, D	4/1/2024	4/30/2024	23.99	13,369.74	X
Penalties, Zones A, B, C, D	5/1/2024	5/31/2024	23.99	16,501.06	X
Penalties, Zones A, B, C, D	6/1/2024	6/30/2024	23.99	12,434.13	X
Penalties, Zone A (1)	1/9/2020	7/28/2023	23.36	3,893.76	X
Penalties assessed 7/1/23 through 6/30/24				<u>\$ 150,976.23</u>	150,976.23
Total Penalty Funds Available 6/30/24					<u>151,878.75 (2)</u>

Vendor	Purpose	Check Number or Credit Card Charge Date	Dollar Amount of Check or Credit Card Charge	Dollar Amount Allocated to Penalty Fund	Expense Pre- approved and Agrees to Approved Purpose
Pulsepoint Foundation	Pulsepoint Application	116279	13,000.00	13,000.00	X
Rescue LLC	Tactical EMS and Search and Rescue Equipment	116823	3,996.82	3,039.71	X
Master Medical Equipment	10 AED's for Community Donation	103073	8,056.83	8,056.83	X
Master Medical Equipment	5 AED's for Community Donation	103599	4,033.14	4,033.14	X
Logo Boss	Child and Pedestrian Safety - 250 First aid kits for youth league sports & community organizations	3/22/2024	8,710.50	8,710.50	X
Northern Nevada Trauma Intervention Program	Northern Nevada Trauma Intervention Program Donation	117459	25,000.00	25,000.00	X
Walmart	Child and Pedestrian Safety - Car seats	3/11/2024	472.00	472.00	X
AnyPromo Inc.	Child and Pedestrian Safety - Arm Bands	5/17/2024	1,469.22	1,469.22	X
Northern Nevada Peer Support Network	Northern Nevada Peer Support Network Donation	117872	30,000.00	30,000.00	X
Vista Print	100 Water Watcher for the Win Printed Cards	6/7/2024	76.85	76.85	X
REMSA	Basic Life Support/CPR Certification/Re-Certification	(3)	3,120.00	3,120.00	X
Master Medical Equipment	6 AED's for Community Donation	104471	4,834.20	4,834.20	X
Total Approved Expenditures				<u>\$101,812.45</u>	(101,812.45)
Penalty Fund Balance 06/30/24 - Carryover to 2024-2025					<u>\$ 50,066.30 (4)</u>

- (1) 70 Zone A responses incorrectly classified as Zone B responses identified by Northern Nevada Public Health.
(2) Agreed to correspondence from the District Health Officer.
(3) Courses offered by REMSA's Education Department to Washoe County Health District at no charge.
(4) Total expenses were \$50,066.30 less than liability. Balance to be carried forward to fiscal year 2024-25 for expenditure.