



STATE OF OKLAHOMA
OFFICE OF THE STATE AUDITOR & INSPECTOR

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**BOARD OF PRIVATE
VOCATIONAL SCHOOLS**

*JULY 1, 2002 THROUGH JUNE 30, 2003 AND
JULY 1, 2003 THROUGH JUNE 30, 2004*



JEFF A. McMAHAN, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR

Board of Private Vocational Schools
Statutory Examination Report
For the Periods
July 1, 2002 to June 30, 2003
July 1, 2003 to June 30, 2004

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

August 8, 2005

**TO THE BOARD OF DIRECTORS OF THE BOARD OF PRIVATE VOCATIONAL
SCHOOLS**

Transmitted herewith is the Statutory Examination Report for The Board of Private Vocational Schools. The procedures we performed were conducted pursuant to 74 O.S. § 212.

The Office of the State Auditor and Inspector is committed to serve the public interest by providing independent oversight and by issuing reports that serve as a management tool to the State. Our goal is to ensure a government that is accountable to the people of the State of Oklahoma.

We wish to take this opportunity to express our appreciation to the agency's staff for the assistance and cooperation extended to our office during the course of our engagement.

Sincerely,

JEFF A. McMAHAN
State Auditor and Inspector

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**BOARD OF PRIVATE VOCATIONAL SCHOOLS
STATUTORY EXAMINATION REPORT
FOR THE PERIODS
JULY 1, 2002 TO JUNE 30, 2003
JULY 1, 2003 TO JUNE 30, 2004**

Background

The mission of the Oklahoma Board of Private Vocational Schools is to protect the people of Oklahoma by licensing, monitoring, and regulating private vocational schools, and their representatives, which are offering or conducting training in Oklahoma.

Board Members

GINA WEKKE (PROXY)	CHAIR
BRIAN L. MAJOR	VICE-CHAIR
JOE MERRIFIELD	MEMBER
ROBERT R. BIRKENMAIER	MEMBER
LINDA ANDREWS.....	MEMBER
DR. PAUL RISSER, CHANCELLOR.....	MEMBER
DR. PHIL BERKENBILE, DIRECTOR.....	MEMBER
SANDY GARRETT.....	MEMBER
JACK MOORE.....	MEMBER
DEL COCKRELL.....	MEMBER
BELINDA MCCHAREN (PROXY).....	MEMBER
RANDY MCLERRAN (PROXY).....	MEMBER

Key Staff

DENNIS REA	DIRECTOR
HELEN MYERS	ADMINISTRATIVE ASSISTANT
RICHARD PROPHET.....	FIELD REPRESENTATIVE
VICKY WARD.....	ADMINISTRATIVE ASSISTANT



STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

**TO THE BOARD OF DIRECTORS OF THE BOARD OF PRIVATE VOCATIONAL
SCHOOLS**

For the purpose of complying with 74 O.S. § 212, we have performed the following procedures for fiscal years 2003 and 2004:

1. We reviewed internal controls over cash, revenues and expenditures.
2. We tested a sample of deposits to determine they were properly posted to the financial records and had adequate supporting documentation.
3. We tested a sample of disbursements to determine they were properly posted to the financial records and had adequate supporting documentation.
4. We performed analytical procedures to test the reasonableness of payroll disbursements;
5. We performed procedures to ensure capital assets were present and properly recorded in the financial records;

We also prepared a Schedule of Receipts, Disbursements and Changes in Cash from information obtained from the statewide CORE accounting system. This schedule has been included for informational purposes only.

Our procedures were limited to those defined above and were less in scope than would be necessary to express an opinion on any of the items referred to above or to express an opinion on the effectiveness of The Board of Private Vocational School's internal control or any part thereof. Accordingly, we do not express such opinions. Alternatively, we have identified the procedures we performed and there were no findings resulting from those procedures.

Sincerely,

JEFF A. McMAHAN
State Auditor and Inspector

May 19, 2005

Oklahoma Board of Private Vocational Schools

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH
FOR THE YEAR ENDED JUNE 30, 2003**

RECEIPTS:

State Appropriations	153,201
Income from Money and Property	<u>442</u>
Total Receipts	<u>153,643</u>

DISBURSEMENTS:

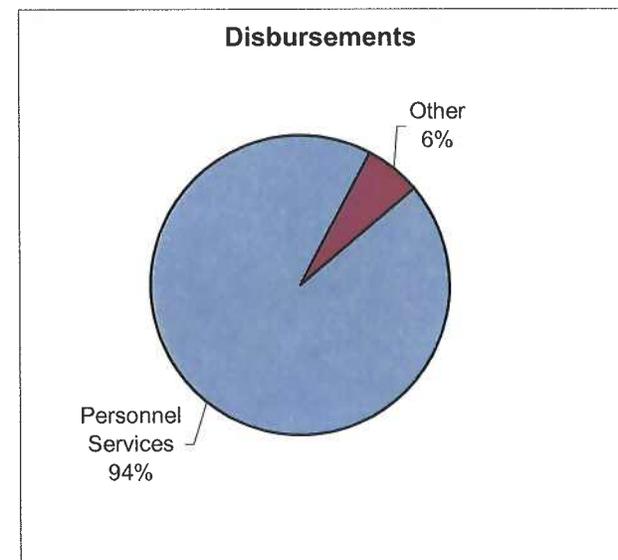
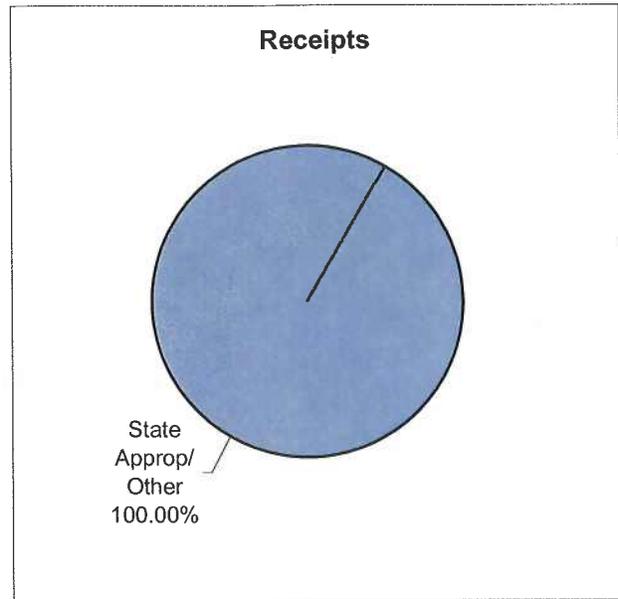
Personnel Services	145,642
Inter/Intra Agency Pmts	2,471
Administrative Expenses	2,448
Rent	2,121
Travel	698
Other	<u>822</u>
Total Disbursements	<u>154,202</u>

RECEIPTS OVER (UNDER)

DISBURSEMENTS (559)

CASH - Beginning of year 56,819

CASH - End of year 56,260



Oklahoma Board of Private Vocational Schools

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH FOR THE YEAR ENDED JUNE 30, 2004

RECEIPTS:

State Appropriations	154,880
Income from Money and Property	139
Total Receipts	155,019

DISBURSEMENTS:

Personnel Services	120,077
Rent	8,804
Misc. Administrative	5,737
General Operating	884
Travel	566
Other	499
Total Disbursements	136,567

RECEIPTS OVER (UNDER)
DISBURSEMENTS

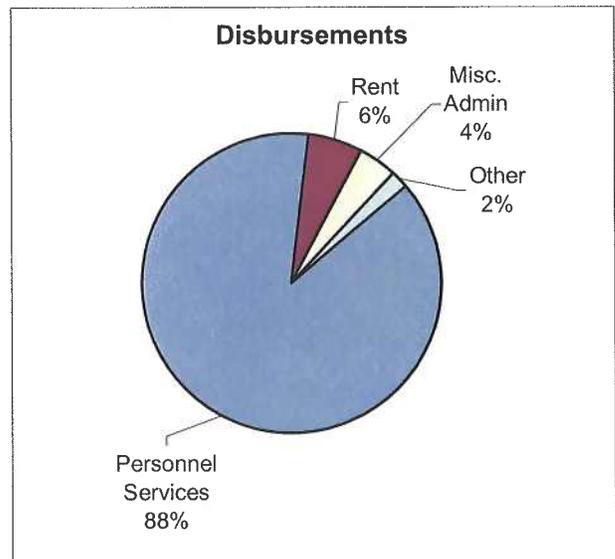
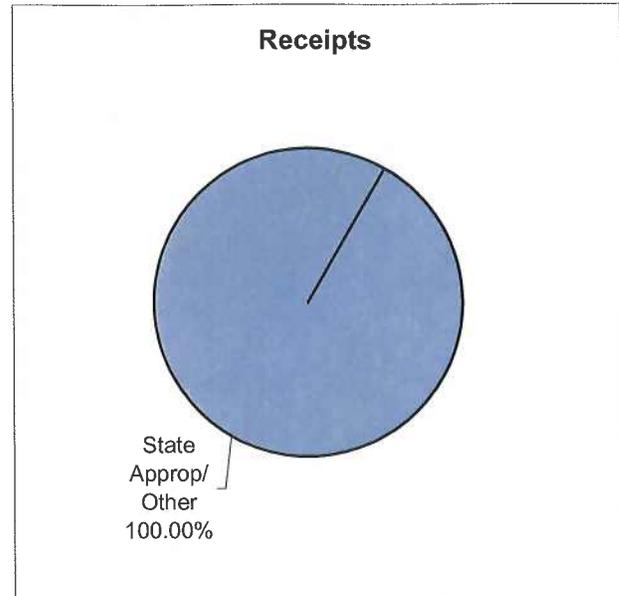
18,452

CASH - Beginning of year

56,260

CASH - End of year

74,712



Other Information

Clearing Account

The Board of Private Vocational Schools maintains a clearing account to deposit revenues collected on a daily basis. All items deposited into the clearing account are held there until such items have been honored by the paying entity. Once these items have been honored, the revenues are transferred for deposit into the States General Revenue Fund in accordance with 62 O.S. § 41.29g, which is explained below. The agency's clearing account had a cash balance of \$65,660 at June 30, 2003 and \$9,850 at June 30, 2004, which represents amounts that had not yet been transferred to the State's General Revenue Fund as of those dates.

Payments to the State General Revenue Fund

62 O.S. § 41.29g states that the Office of State Finance shall separately account for and report monthly revenues which it determines are attributable to fees collected by the Oklahoma Board of Private Vocational Schools. The agency collected \$154,077 in 2003 and \$125,811 in 2004 in fees to be transferred to the State's General Revenue Fund. Therefore, these amounts are not included in the accompanying Schedule of Receipts, Disbursements, and Changes in Cash.

Capital Assets

In accordance with 74 O.S. § 110.1 and § 110.2, all state agencies, board, and commissions are to keep an inventory of capital assets costing in excess of \$500. Capital assets include buildings and equipment owned by the agency. As of June 30, 2004, the Board of Private Vocational Schools had approximately \$26,048 in capital assets including furniture and fixtures and computer equipment.



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