



STATE OF OKLAHOMA
OFFICE OF THE STATE AUDITOR & INSPECTOR

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**PHYSICIAN MANPOWER
TRAINING COMMISSION**

JULY 1, 2003 THROUGH JUNE 30, 2004



JEFF A. McMAHAN, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR

**Physician Manpower Training Commission
Statutory Examination Report
For the Period 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

July 6, 2006

TO THE MEMBERS OF PHYSICIAN MANPOWER TRAINING COMMISSION

Transmitted herewith is the Statutory Examination Report for Physician Manpower Training Commission. 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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Background

The mission of the Physician Manpower Training Commission is to enhance medical care in rural and underserved areas of Oklahoma by administering residency, internship, incentive programs that encourage medical and nursing personnel to establish a practice in rural and underserved areas. Further, PMTC is to upgrade the availability of health care services by increasing the number of practicing physicians and nurses in rural and underserved areas of Oklahoma and to increase the total number of primary care physicians and nurses in the state.

Board Members

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JOANN CARPENTER, M.D.	VICE CHAIR
J. CLIFTON COFFEY, M.D.	MEMBER
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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

TO THE BOARD OF DIRECTORS OF PHYSICIAN MANPOWER COMMISSION

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

1. We reviewed internal controls over cash, receipts, and disbursements.
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.

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 Physician Manpower Training Commission internal control or any part thereof. Accordingly, we do not express such opinions. Alternatively, we have identified the procedures we performed and the findings resulting from those procedures.

Sincerely,

JEFF A. McMAHAN
State Auditor and Inspector

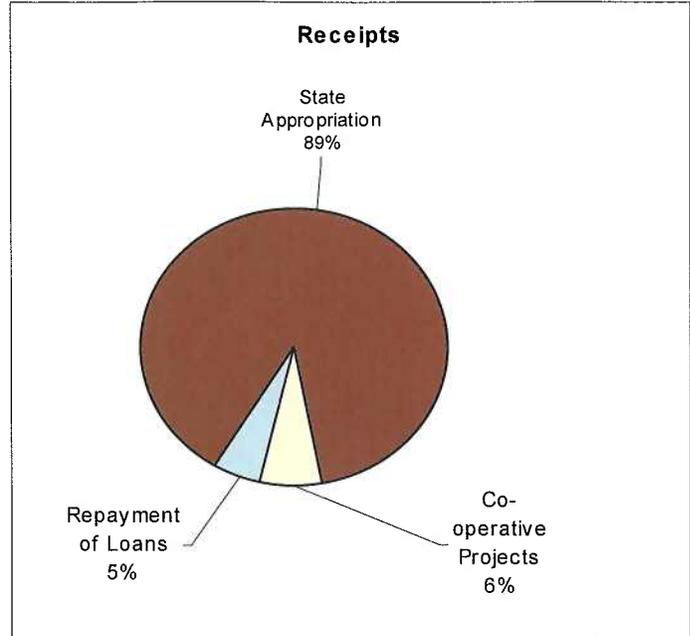
June 23, 2006

Physician Manpower Training Commission

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

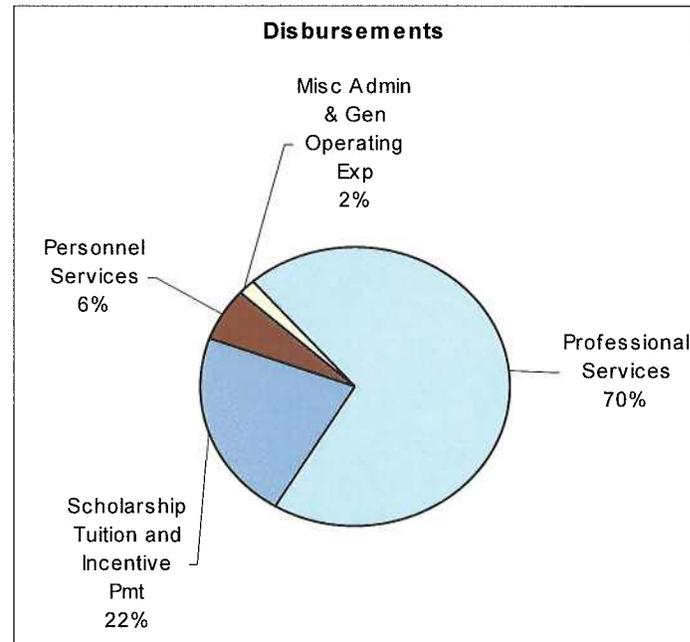
RECEIPTS:

State Appropriations	4,876,574
Cooperative Projects	353,781
Repayment of Loans	278,486
Total Receipts	5,508,841



DISBURSEMENTS:

Professional Services	3,749,586
Scholar., Tuition, Incentive Pmt	1,194,494
Personnel Services	332,465
Misc Administrative Expenses	51,079
Travel	21,744
Rent	19,273
General Operating Expenses	9,795
Total Disbursements	5,378,436



RECEIPTS OVER (UNDER) DISBURSEMENTS	130,405
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CASH - Beginning of year	725,193
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CASH - End of year	855,598
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Findings/Recommendations

Finding #1

During our test of twenty deposits, we noted that 13 included receipts from several days, most of which were above \$100. The agency does safeguard funds in a locked file cabinet between the time of receipt and the time of deposit. However, according to 62 O.S. § 7.1C1, receipts of One Hundred Dollars (\$100) or more shall be deposited on the same banking day as received. Therefore, we recommend the agency implement procedures to ensure compliance with 62 O.S. § 7.1C1.

Management's Response:

The agency will strive to meet compliance with 62 O.S. § 7.1C1.



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