

# Oklahoma State Auditor and Inspector

Oklahoma City, Oklahoma

## *Agreed-Upon Procedures Report*

June 30, 2023

(With Independent Accountants' Report on  
Applying Agreed-Upon Procedures Thereon)



**INDEPENDENT ACCOUNTANTS' REPORT ON  
APPLYING AGREED-UPON PROCEDURES**

To the Oklahoma State Auditor and Inspector  
Oklahoma City, Oklahoma

We have performed the procedures enumerated in the following pages of this report, which were agreed to by the Oklahoma State Auditor and Inspector (the "SAI"), as of June 30, 2023.

The SAI has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting the State Auditor and Inspector with its oversight of selected records and transactions of SAI during the year ended June 30, 2023. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We were engaged by the SAI to perform this engagement to apply agreed-upon procedures and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an audit or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the financial statements or specified elements, accounts, or items thereof, of SAI as of or for the 12 months ended June 30, 2023. 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 of the SAI 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 information and use of the SAI and is not intended to be, and should not be, used by anyone other than these specified parties.



Shawnee, Oklahoma  
July 23, 2024

**OKLAHOMA STATE AUDITOR AND INSPECTOR  
OKLAHOMA CITY, OKLAHOMA**

**AGREED-UPON PROCEDURES PERFORMED AND  
THE RESULTS THEREOF, CONTINUED**

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*June 30, 2023*

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The following items outline the agreed-upon procedures performed for the Oklahoma State Auditor and Inspector (the "SAI") for its preparations and oversight of selected records and transactions during the year ended June 30, 2023.

1. We obtained the SAI's agency clearing account reconciliations for the months ending November 30, 2022, February 28, 2023, and June 30, 2023, that were prepared by the SAI. We performed the following procedures utilizing the data provided in the reconciliations:
  - a. We recalculated the computations contained in the reconciliations to ensure mathematical accuracy. No exceptions were noted.
  - b. We agreed beginning and ending balances to the corresponding Office of the Oklahoma State Treasurer (the "OST"), Treasurer's Activity Statements. No exceptions were noted.
  - c. We observed the reconciliations were prepared within 20 days after month-end as required by the Statewide Accounting Manual. No exceptions were noted.
  - d. We observed the reconciling items were specifically identified. We traced the reconciling items to subsequent Treasurer's Activity Statements, inspecting they cleared within a reasonable timeframe. No exceptions were noted.
  - e. We observed the reconciliations were reviewed and approved by someone other than the preparer. No exceptions were noted.
2. We obtained the SAI's 6 Digit Expenditure Report from the Statewide Accounting System and selected a sample of 40 expenditure vouchers. For the vouchers selected, we performed the following:
  - a. We observed that the expenditure vouchers were properly approved. No exceptions were noted.
  - b. We agreed the expenditure vouchers to the supporting invoice, purchase order, and receiving reports (when applicable). No exceptions were noted.
  - c. We inspected the expenditure vouchers coding, observing the expenditure vouchers were correctly coded to the appropriate account code. No exceptions were noted.
  - d. We inspected that the expenditure vouchers followed the statewide purchasing rules as required by the Statewide Accounting Manual, if applicable. No exceptions were noted.
  - e. We observed that the expenditure vouchers were reasonable given the SAI's mission. No exceptions were noted.

See Independent Accountants' Report on Applying Agreed-Upon Procedures.

**OKLAHOMA STATE AUDITOR AND INSPECTOR  
OKLAHOMA CITY, OKLAHOMA**

**AGREED-UPON PROCEDURES PERFORMED AND  
THE RESULTS THEREOF, CONTINUED**

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*June 30, 2023*

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3. We obtained payroll claim documents and supporting payroll registers for the payroll periods with the months ended October 31, 2022, January 31, 2023, and May 31, 2023. For the payroll periods selected, we performed the following:
  - a. We observed the payroll claim documents were properly reviewed and approved by the Deputy State Auditor. No exceptions were noted.
  - b. We agreed the totals per the payroll claims documents to the payroll registers. No exceptions were noted.
  - c. We selected 5 employees from each payroll period selected, agreeing the employee's salary to the latest status change form and observed the employee's salary was approved. No exceptions were noted.
4. We obtained the FY2023 Workday PERS Transaction report and selected 10 new hires. For those selected, we agreed the pay rate to the related new hire proposed compensation document and observed that the new hire was authorized by the State Auditor. No exceptions were noted.
5. We obtained the FY2023 Workday PERS Transaction report and selected 10 terminations. For those selected, we obtained the related payroll registers observing no further salary was paid to the terminated employees after the termination date. No exceptions were noted.
6. We obtained the FY2023 AR Deposits Report from the Statewide Accounting System and selected 10 deposits. For the deposits selected, we performed the following:
  - a. We agreed the deposit amount to the deposit log (if applicable) and deposit slip. No exceptions were noted.
  - b. We observed the deposits were coded to the correct account code. No exceptions were noted.
  - c. We obtained the related report from the Timeslip system and agreed the deposit amount. No exceptions were noted.

See Independent Accountants' Report on Applying Agreed-Upon Procedures.

OKLAHOMA STATE AUDITOR AND INSPECTOR  
OKLAHOMA CITY, OKLAHOMA

AGREED-UPON PROCEDURES PERFORMED AND  
THE RESULTS THEREOF, CONTINUED

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*June 30, 2023*

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7. We obtained Timeslip reconciliations for the months ended November 30, 2022, February 28, 2023, and June 30, 2023. For the reconciliations selected, we performed the following:
  - a. We observed the reconciliations were reviewed and approved by someone other than the preparer. No exceptions were noted.
  - b. We agreed the selected months deposit balance to the OST Official Depository report. No exceptions were noted.
  - c. We observed the dated reconciliations were prepared within 60 days after month-end. No exceptions were noted.
  - d. We observed the reconciling items were specifically identified. We traced the reconciling items to subsequent OST Official Depository reports inspecting they cleared within a reasonable timeframe. No exceptions were noted.

**Summary of Results**

Based on the results of the agreed-upon procedures performed above, no exceptions were noted.

See Independent Accountants' Report on Applying Agreed-Upon Procedures.