



**STATE OF OKLAHOMA**  
**OFFICE OF THE STATE AUDITOR & INSPECTOR**

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**BOARD OF GOVERNORS OF  
ARCHITECTS AND LANDSCAPE  
ARCHITECTS**

*JULY 1, 2003 THROUGH JUNE 30, 2004*

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**JEFF A. McMAHAN, CFE**  
**OKLAHOMA STATE AUDITOR & INSPECTOR**

Board of Governors of Architects and Landscape  
Architects  
Statutory Examination Report  
For the Period July 1, 2003 to June 30, 2004

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This publication is printed and issued by the State Auditor and Inspector, as required by 74 O.S. §212. Pursuant to 74 O.S. §3105, 5 copies have been prepared and distributed at a cost of \$4.10. Copies have been deposited with the Publications Clearinghouse of the Oklahoma Department of Libraries.



STATE OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN  
State Auditor and Inspector

July 7, 2005

**TO THE BOARD OF GOVERNORS OF ARCHITECTS AND LANDSCAPE  
ARCHITECTS**

Transmitted herewith is the Statutory Examination Report for the Board of Governors of Architects and Landscape Architects. 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,

A handwritten signature in blue ink that reads "Jeff A. McMahan".

JEFF A. McMAHAN  
State Auditor and Inspector

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Background

The mission of the Board of Governors of Architects and Landscape Architects is to protect the citizens of Oklahoma by regulating the professions of Architecture and Landscape Architecture and promoting quality practice.

Board Members

JIM BRUZA ..... ARCHITECT- CHAIR  
RANDY WEATHERLY ..... ARCHITECT- VICH CHAIR  
ROGER COFFEY ..... ARCHITECT-SECRETARY-TREASURER  
FRANK CHITWOOD ..... ARCHITECT  
JOSEPH R. COLEMAN ..... ARCHITECT  
CONNIE SCOTHORN ..... LANDSCAPE ARCHITECT  
BILL SCHNEIDER ..... ARCHITECT  
HAROLD HITE ..... ARCHITECT  
DEBBIE REYNOLDS ..... PUBLIC MEMBER

Key Staff

JEAN WILLIAMS ..... EXECUTIVE DIRECTOR  
LESLIE HANSKA ..... EXECUTIVE ASSISTANT  
ELLEN LUNSFORD ..... EXECUTIVE SECRETARY



STATE OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN  
State Auditor and Inspector

**TO THE BOARD OF GOVERNORS OF ARCHITECTS AND LANDSCAPE  
ARCHITECTS**

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, 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.

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 Governors of Architects and Landscape Architects' 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 17, 2005

**BOARD OF GOVERNORS OF LICENSED ARCHITECTS AND LANDSCAPE ARCHITECTS**

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

**RECEIPTS:**

Architect Board License/Fee	496,467
Other Fines	45,000
Sales of Service	30,777
<b>Total Receipts</b>	<b><u>572,244</u></b>

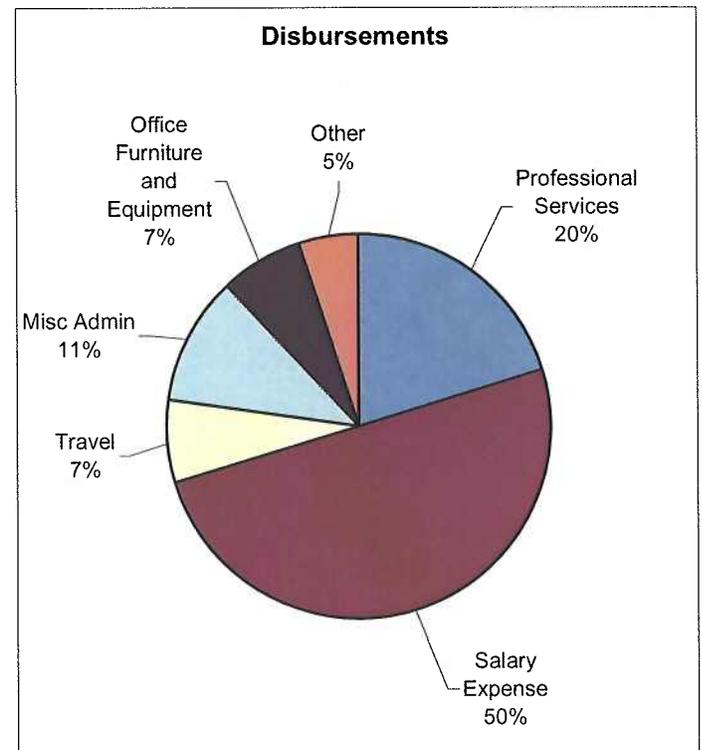
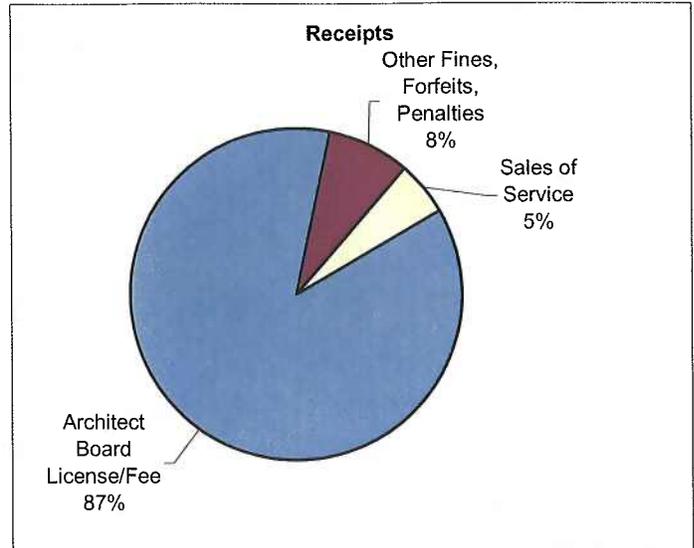
**DISBURSEMENTS:**

Salary Expense	167,233
Professional Services	66,652
Misc. Administrative Expenses	35,994
Travel	24,232
Office Furniture & Equip.	22,567
Rent Expense	13,759
Other	4,766
<b>Total Disbursements</b>	<b><u>335,203</u></b>

RECEIPTS OVER (UNDER) DISBURSEMENTS 237,041

CASH - Beginning of year 329,431

CASH - End of year 566,472



## **Other Information**

### ***Clearing Account***

The Board of Governors of Architects and Landscape Architects 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 agency's operating fund(s). The agency's clearing account had a cash balance of \$0 at June 30, 2004.

### ***Payments to the State General Revenue Fund***

In accordance with 59 § 46.2, at the close of each fiscal year, the Board of Governors of Architects and Landscape Architect shall remit 10% of all license and certificate of authority issuance and renewal fees collected and received during the year to the State of Oklahoma General Revenue Fund. During fiscal year 2004, the board submitted \$54,458 to the State's General Revenue Fund. As previously discussed, the agency maintains a clearing account in which receipts are deposited. When the required deposit of monies is made to the State's General Revenue Fund, it is made directly from the board's clearing account. As a result, these receipts and disbursements are not included in the accompanying Schedule of Receipts, Disbursements, and Changes in Cash.

### ***Revenues***

The revenues on the Schedule of Receipts, Disbursements, and Changes in Cash include \$425,808 in FY 2003 revenues posted to the statewide accounting system in FY 2004.



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