

AGREED-UPON PROCEDURES REPORT

# OKLAHOMA BOLL WEEVIL ERADICATION ORGANIZATION

For the period August 1, 2011 through December 31, 2016



Oklahoma State  
Auditor & Inspector  
Gary A. Jones, CPA, CFE

# **Oklahoma Boll Weevil Eradication Organization**

## **Agreed-Upon Procedures Report**

**For the Period  
August 1, 2011 through December 31, 2016**

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# Oklahoma State Auditor & Inspector

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April 20, 2017

**To the Executive Director  
of the Oklahoma Boll Weevil Eradication Organization**

This is the agreed-upon procedures report of the Oklahoma Boll Weevil Eradication Organization (hereafter referred to as the Organization) for the time period of August 1, 2011 through December 31, 2016. The goal of the Oklahoma State Auditor and Inspector is to promote accountability and fiscal integrity in state and local government. Maintaining our independence as we provide this service to the taxpayers of Oklahoma is of utmost importance.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our Office during our engagement.

Sincerely,

A handwritten signature in blue ink that reads "Gary A. Jones". The signature is fluid and cursive.

GARY A. JONES, CPA, CFE  
OKLAHOMA STATE AUDITOR & INSPECTOR

**Mission Statement**

The goal and purpose of the Organization is to design and implement boll weevil eradication and post-eradication programs that are economical, producer friendly, and beneficial to all segments of the cotton industry in Oklahoma.

**Board of Directors**

Dan Vinyard..... Chairman, Director, District 5  
Phil Bohl ..... Director, District 1  
Garlon Riley..... Director, District 2  
Jimmy Smith..... Director, District 3  
Brad McKinley..... Director, District 4

**Key Staff**

John Henderson..... Executive Director  
Amanda Montgomery ..... Business & Finance Officer  
John Lamb..... District Supervisor  
Brenda Osborne ..... District Supervisor



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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

### To the Executive Director of the Oklahoma Boll Weevil Eradication Organization

We have performed the procedures listed below, which were agreed to by the Executive Director of the Oklahoma Boll Weevil Eradication Organization (hereafter referred to as the Organization), solely to assist you in evaluating the financial operational activities of the Organization for the period of August 1, 2011 through December 31, 2016. The financial operational activities of the Organization are the responsibility of the Organization's management. This agreed-upon procedures engagement was conducted in accordance with standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. The sufficiency of these procedures is solely the responsibility of the specified parties in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

For the engagement period, we applied the procedures listed below.

1. Randomly selected one state fiscal year during the period and calculated the approximate amount of fees the Organization should have received from cotton sales, compared the amount to what the Organization actually received and deposited for cotton sales, and determined whether the variance between the two amounts was no more than 5%.

No exceptions were found as a result of applying the procedure.

2. Determined the Organization has accounting duties properly segregated by function of approving transactions, posting transactions, and reviewing monthly detail of expenditure reports.

No exceptions were found as a result of applying the procedure.

3. Randomly selected one month for each state fiscal year of the period and tested to ensure there was an independent review and approval of expenditures by the board.

No exceptions were found as a result of applying the procedure.

4. Randomly selected 25 expenditure claims from the period using the 6 Digit Expenditure Report from the Statewide Accounting System and determined the claims were properly authorized by someone independent of the purchasing process, agreed with supporting documentation (invoice, purchase order, and receiving reports (when applicable)), were coded to the correct account codes, agreed with the amount recorded in the Statewide Accounting System, and met the Organization's mission.

No exceptions were found as a result of applying the procedure.

5. Obtained a list of employees for each state fiscal year within the period using the HR All Action report from the Statewide Accounting System, randomly selected one employee from each fiscal year, and determined the employee's salary from their Request for Personnel Action form (OPM-14/HCM-14) agreed with the HR Summary Query in the Statewide Accounting System and was properly approved.

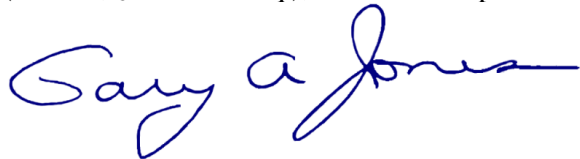
No exceptions were found as a result of applying the procedure.

6. Obtained a list of terminated employees with their respective termination dates during the period using the HR All Action report from the Statewide Accounting System, and determined no further payroll was paid to the employee after the termination payroll period.

No exceptions were found as a result of applying the procedures.

We were not engaged to and did not conduct an examination or a review, the objective of which would be the expression of an opinion or limited assurance on the operational activities for the Organization. Accordingly, we do not express such an opinion or limited assurance. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the management of the Oklahoma Boll Weevil Eradication Organization and is not intended to be and should not be used by anyone other than the specified parties. This report is also a public document pursuant to the Oklahoma Open Records Act (51 O.S., § 24A.1 et seq.), and shall be open to any person for inspection and copying.

A handwritten signature in blue ink that reads "Gary A. Jones". The signature is fluid and cursive, with a long horizontal stroke at the end.

GARY A. JONES, CPA, CFE  
OKLAHOMA STATE AUDITOR & INSPECTOR

April 20, 2017



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