



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

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# CONSERVATION COMMISSION

*JULY 1, 2003 THROUGH JUNE 30, 2004*

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

Conservation Commission  
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

August 2, 2005

**TO THE MEMBERS OF THE CONSERVATION COMMISSION**

Transmitted herewith is the Statutory Examination Report for the Conservation 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,

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

JEFF A. McMAHAN  
State Auditor and Inspector

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Background

The mission of the Conservation Commission is to conserve, protect, and restore Oklahoma's natural resources, working in collaboration with conservation districts and other partners, on behalf of the citizens of Oklahoma.

Commission Members

<u>NAME</u>	<u>AREA</u>	<u>TITLE</u>
RICK JEANS	AREA II	CHAIRMAN
GEORGE STUNKARD	AREA III	VICE-CHAIRMAN
DAN LOWRANCE	AREA IV	SECRETARY
VIRGINIA KIDD	AREA V	MEMBER
J.T. WINTERS	AREA I	MEMBER

Key Staff

MIKE THRALLS .....	EXECUTIVE DIRECTOR
BEN POLLARD .....	ASSISTANT DIRECTOR
STEVEN COFFMAN .....	COMPTROLLER



STATE OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN  
State Auditor and Inspector

**TO THE MEMBERS OF THE CONSERVATION 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;
5. We performed procedures to verify the amounts reported as significant receivables, payables, contracts, and commitments.

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 Conservation Commission's internal control or any part thereof. Accordingly, we do not express such opinions. Alternatively, we have identified the procedures we performed. There were no findings resulting from these procedures.

Sincerely,

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

JEFF A. McMAHAN  
State Auditor and Inspector

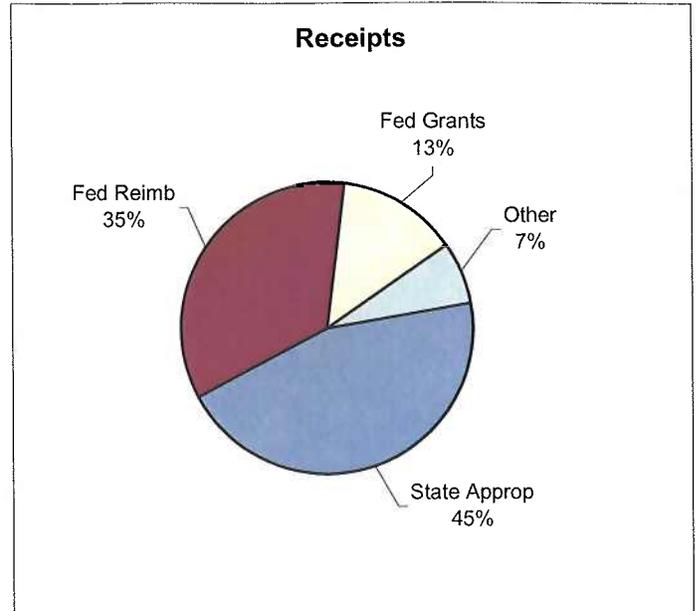
June 16, 2005

## Conservation Commission

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

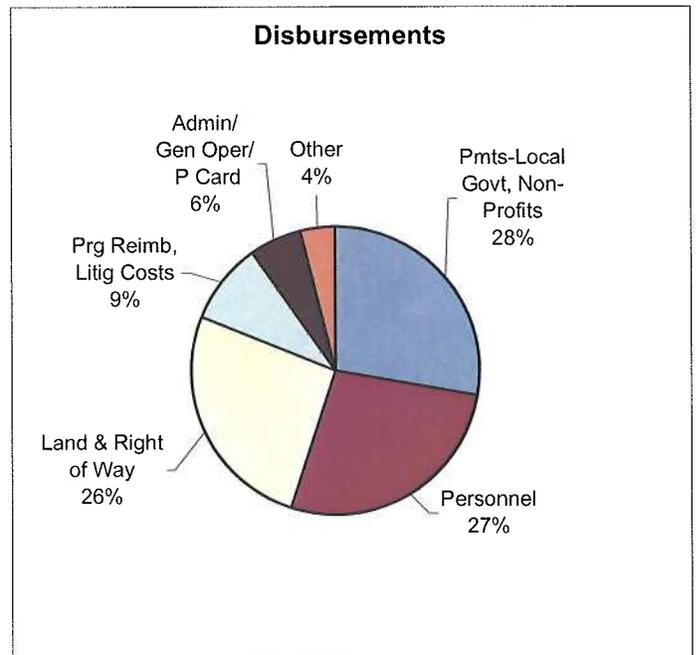
**RECEIPTS:**

State Appropriations	7,563,811
Federal Reimbursements	5,812,030
Federal Grants	2,223,928
Fed Fds from Other State Agencies	721,180
Employee Contr-Retire & Health	292,933
Other	<u>75,878</u>
 Total Receipts	 <u><u>16,689,760</u></u>



**DISBURSEMENTS:**

Pmts-Local Govt, Non-Profits	4,624,936
Personnel	4,527,064
Land & Right of Way	4,334,669
Prg Reimb, Litigation Costs	1,541,053
Admin/ Gen Oper/ Purchase Card	932,913
Travel	224,267
Office Furn & Equip.	110,930
Professional Svcs	107,011
Rent	86,624
Shop/ Maint & Repair	71,546
Other	<u>70,933</u>
 Total Disbursements	 <u><u>16,631,946</u></u>



**RECEIPTS OVER (UNDER)  
DISBURSEMENTS**

57,814

**CASH - Beginning of year**

3,676,657

**CASH - End of year**

3,734,471

## **Other Information**

### ***Significant Receivables***

As of June 30, 2004, the Conservation Commission had an outstanding receivable in the amount of \$212,464 due from the Oklahoma Secretary of the Environment for the reimbursement of water quality program expenses.



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