

AGREE-UPON PROCEDURES REPORT

# OKLAHOMA ETHICS COMMISSION

For the period December 1, 2012 through June 30, 2017



*Independently serving the citizens of  
Oklahoma by promoting the  
accountability and fiscal integrity of  
governmental funds.*



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

**Oklahoma Ethics Commission  
Agreed-upon Procedures Report**

**For the Period  
December 1, 2012 through June 30, 2017**



# Oklahoma State Auditor & Inspector

2300 N. Lincoln Blvd. • State Capitol, Room 100 • Oklahoma City, OK 73105 • Phone: 405.521.3495 • Fax: 405.521.3426

February 15, 2018

**To the EXECUTIVE DIRECTOR  
of the OKLAHOMA ETHICS COMMISSION**

This is the agreed-upon procedures report of the Oklahoma Ethics Commission for the December 1, 2012 through June 30, 2017. 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 written in a cursive style with a long, sweeping tail on the letter "s".

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

**Mission Statement**

The Oklahoma Ethics Commission has the Constitutional responsibility to promote public confidence in and the general betterment of state government by promulgating rules of ethical conduct for candidates of state elections or issue campaigns; to provide assistance in the monitoring and disclosure of campaign financing, official conduct, political activity, and personal financial disclosure of public officials' and employees' lobbying activity.

**Commission Members as of June 30, 2017**

Jo Pettigrew..... Chair  
John Hawkins..... Vice-Chair  
Holly Easterling ..... Commissioner  
Karen Long ..... Commissioner  
Cathy Stocker..... Commissioner

**Key Staff as of June 30, 2017**

Ashley Kemp ..... Executive Director  
Jan Preslar ..... General Counsel  
Stephanie Black ..... Compliance Director  
Tiffany Elczyn ..... Executive Assistant  
Darci McKee..... Compliance Officer  
Bobbi Moore..... Compliance Officer  
Pamela Williams ..... Compliance Officer



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## **INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES To the EXECUTIVE DIRECTOR of the OKLAHOMA ETHICS COMMISSION**

We have performed the procedures enumerated below, which were agreed to by the Executive Director of the Oklahoma Ethics Commission, (hereafter referred to as the Commission), solely to assist you in evaluating the functionality of the Commission's financial operational activities for the period of December 1, 2012 through June 30, 2017. 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 and in accordance with attestation standards established by the *American Institute of Certified Public Accountants*. The Commission is solely responsible for the functionality of the Commission's financial operational activities, as well as the sufficiency of these procedures. 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 three months for each state fiscal year during the period and determined whether there was a documented line-item detailed expenditure report review by an independent authority.

**Results:** A line-item detailed review of expenditures was not documented. The Executive Director uses the 6-Digit Line-Item expenditure report in her review of the agency financial summary, which is reviewed and approved by the Commission during their monthly meetings.

2. Randomly selected three months for each state fiscal year during the period and determined whether the payroll claim document and supporting payroll detail reports were reviewed and approved by the executive director.

**Results:** Four of the fifteen payroll claim documents and supporting payroll detail reports we applied the procedure to were reviewed and approved by the executive director; eleven were not reviewed and approved by the executive director.

3. Obtained a list of terminated employees with their respective termination dates during the period using the HR All Actions report from the Statewide Accounting System, and used monthly payroll documentation to ensure no further payroll was paid to each employee after the termination payroll period.

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

4. Obtained a list of HR changes with a financial impact during the period using the HR All Actions Report from the Statewide Accounting System, and ensured the change was properly authorized and the salary and effective date agreed to the approved documentation.

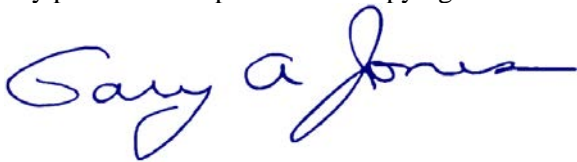
**Results:** Fourteen of seventeen HR changes with a financial impact we applied the procedure to were properly authorized with the salary and effective date agreeing to the approved documentation; three were not properly authorized with the salary and effective date agreeing to the approved documentation.

5. Randomly selected one state fiscal year during the period and calculated the approximate amount of revenue the Commission collected, based on internal agency revenue records, for Registration and Administration Fees (Account Code 428199 Other Licenses, Permits, & Fees) Late Fees and Other Compliance Fees (Account Code 433144 Late Payment Fines and Penalties) and determined if it agreed to what was reported on the Combined Trial Balance within 5%.

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

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 conclusion, respectively, on the functionality of the Commission's financial operational activities. 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.

This report is solely to assist management of the Commission in evaluating the functionality of the Commission's financial operational activities, for the period of December 1, 2012 through June 30, 2017. Accordingly, this communication is not suitable for any other purpose. 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 the first letters of each name being capitalized and prominent.

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



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