

AGREED-UPON PROCEDURES REPORT

# OKLAHOMA HISTORICAL SOCIETY

For the period March 1, 2012 through December 31, 2016



*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 Historical Society**  
**Agreed-Upon Procedures Report**  
**For the Period**  
**March 1, 2012 through December 31, 2016**



# Oklahoma State Auditor & Inspector

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

August 9, 2017

**To the Executive Director  
of the Oklahoma Historical Society**

This is the agreed-upon procedures report of the Oklahoma Historical Society (hereafter referred to as the Society) for the period of March 1, 2012 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 written in a cursive style with a long, sweeping underline.

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

**Mission Statement**

The mission of the Oklahoma Historical Society is to collect, preserve, and share the history and culture of the state of Oklahoma and its people.

**Board Members (as of August 9, 2017)**

Jack D. Baker .....	Executive Member
Sherry L. Beasley* .....	Vice-Chair
Teresa Black Bradway .....	Public Member
John Carey* .....	Secretary
Dr. William Corbett .....	Executive Member
Frederick F. Drummond* .....	Executive Member
Dr. Cheryl Evans* .....	Public Member
Dr. Deena Fisher .....	Executive Member
Billie Fogarty .....	Executive Member
George Henderson .....	Public Member
Karen Keith* .....	Public Member
Dan Lawrence* .....	Public Member
Leonard Logan* .....	Public Member
Dr. Guy W. Logsdon.....	Public Member
Dr. Patricia Loughlin .....	Public Member
Sherry Muchmore* .....	Public Member
Shirley Ann Nero* .....	Executive Member
Sandra Olson.....	Public Member
Bill Settle* .....	Public Member
Kenneth Sivard.....	Public Member
Donna Sharpe.....	Executive Member
Dr. Lewis Stiles.....	Public Member
Charles Tate* .....	Public Member
Barbara Thompson.....	Public Member
James R. Waldo* .....	Executive Member

\*Appointed

**Key Staff**

Dr. Bob Blackburn .....	Executive Director
Nicole Harvey .....	Executive Assistant
Terry Howard.....	Deputy Director
Kim Chadbourne.....	Human Resources



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

### To the Executive Director of the Oklahoma Historical Society

We have performed the procedures enumerated below, which were agreed to by management of the Oklahoma Historical Society (the Society), solely to assist management of the Society in evaluating the financial operational activities of the Society for the period of March 1, 2012 through December 31, 2016. The financial operational activities of the Society are the responsibility of the Society'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 select a sample of ten deposits during the period using the AR Reconcile Deposits Report from the Statewide Accounting System, and determine the amount of the deposits agreed with supporting documentation (monthly deposit report, deposit slip, and calculator tape (when applicable)), were coded to the correct account codes, and agreed with the amount recorded in the Statewide Accounting System.

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

2. Randomly select a sample of 25 expenditure claims during the period using the 6 Digit Expenditure Report from the Statewide Accounting System, and determine the claims 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 Society's mission.

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

3. Obtain a list of employees for each state fiscal year during the period using the HR All Action report and HR Summary Query from the Statewide Accounting System, and randomly select one employee from each state fiscal year and determine the employee's salary from their Request for Personnel Action form (OPM-14/HCM-14) agrees 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.

4. For each employee randomly selected from each state fiscal year above, randomly select one month during that state fiscal year, and determine the salary/hourly rate paid agrees with the time reported on the timesheet.

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

5. Obtain a list of terminated employees with their respective termination dates during the period using the HR All Action report and HR Summary Query from the Statewide Accounting System. Randomly select a sample of five terminated employees and determine no further payroll was paid to the employee after the termination payroll period.

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

6. Obtain a list of hired employees with their respective start dates during the period using the HR All Actions report from the Statewide Accounting System. Randomly select a sample of ten hired employees and determine the new hire was properly authorized by observing their Request for Personnel Action form (OPM-14/HCM-14).

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

7. Determine the Society has controls over inventory properly segregated by function of record keeping, physical controls of assets, and periodic review.

Controls over inventory were not properly segregated by function of record keeping, physical controls of assets, and periodic review.

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 financial operational activities for the Society. 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.

The purpose of this report is solely to assist management of the Society in evaluating the Society's financial operational activities of the Society for the period of March 1, 2012 through December 31, 2016. 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.



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

August 9, 2017



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