

AGREED-UPON PROCEDURES REPORT

# LIQUEFIED PETROLEUM GAS BOARD

For the period July 31, 2011 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

**Liquefied Petroleum Gas Board**  
**Agreed-Upon Procedures Report**  
**For the Period**  
**July 31, 2011 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 2, 2017

**To the Administrator  
of the Liquefied Petroleum Gas Board**

This is the agreed-upon procedures report of the Liquefied Petroleum Gas Board (hereafter referred to as the Board) for the period July 31, 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 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 mission of the Liquefied Petroleum Gas Board is to protect the health and welfare of the citizens of the State of Oklahoma and to promulgate rules relating to safety compliance in storage, distribution, dispensing, transporting and utilization of Liquefied Petroleum Gas (LPG) in this state and in the manufacture, fabrication, assembly, sale, installation or use in this state of LPG systems, containers, apparatus or appliances.

**Board Members (as of August 2, 2017)**

Bill Ballard.....	Chairman
Kevin Huddleston .....	Vice-Chairman
Greg Baker.....	Member
Ron Justice.....	Member
David Root.....	Member
Kyle Clayton.....	Member
Travis Lamborn.....	Member

**Key Staff**

Edward Welton .....	Administrator
Joetta Presley .....	Executive Secretary



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

### To the Administrator of the Liquefied Petroleum Gas Board

We have performed the procedures enumerated below, which were agreed to by management of the Liquefied Petroleum Gas Board (the Board), solely to assist management of the Board in evaluating the financial operational activities of the Board for the period of July 31, 2011 through December 31, 2016. The financial operational activities of the Board are the responsibility of the Board'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. Determine the Board has accounting duties properly segregated by function of receiving transactions, posting transactions, depositing transactions, and reviewing monthly detail of revenue reports.

The Board did not have accounting duties properly segregated by function of receiving transactions, posting transactions, depositing transactions, and reviewing monthly detail of revenue reports.

2. 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.

3. Determine the Board has accounting duties properly segregated by function of approving transactions, posting transactions, and reviewing monthly detail of expenditure reports.

The Board did not have accounting duties properly segregated by function of approving transactions, posting transactions, and reviewing monthly detail of expenditure reports.

4. Randomly select a sample of 25 expenditure claims during the period using the Six-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 Board's mission.

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

5. Obtain a list of employees for each state fiscal year during the period using the HR All Action report and the HR Summary Query from the Statewide Accounting System, and randomly select one employee for each state fiscal year and determine the employee's salary from the 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.

6. For each employee randomly selected above, randomly select one month during the 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.

7. Obtain 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 determine no further payroll after the termination payroll period.

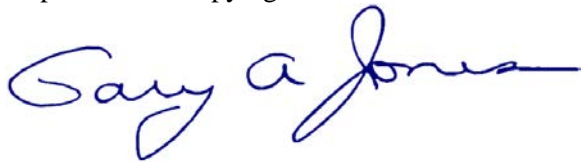
No exceptions were found as a result of applying the procedure.

8. 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 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.

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 Board. 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 Board in evaluating the financial operational activities of the Board for the period July 31, 2011 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 2, 2017



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