

**OKLAHOMA STATE BOARD OF LICENSED SOCIAL WORKERS
INTERNAL CONTROL REPORT
FOR THE FISCAL YEAR ENDED
JUNE 30, 2003**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

August 3, 2004

**TO THE HONORABLE BRAD HENRY
GOVERNOR OF THE STATE OF OKLAHOMA**

Transmitted herewith is the Oklahoma State Board of Licensed Social Workers Internal Control Report for the fiscal year ended June 30, 2003. By its nature, this report focuses on weaknesses in controls. This focus should not be understood to mean there are not also various strengths and accomplishments.

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

The Office of the State Auditor and Inspector is committed to serving the public interest by providing independent oversight and by issuing reports that serve as a management tool to the state to ensure a government which is accountable to the people of the State of Oklahoma.

Sincerely,

A handwritten signature in black ink that reads "Jeff A. McMahan". The signature is written in a cursive style with a large initial "J".

JEFF A. McMAHAN
State Auditor and Inspector

**OKLAHOMA STATE BOARD OF LICENSED SOCIAL WORKERS
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FOR THE FISCAL YEAR ENDED JUNE 30, 2003**

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**OKLAHOMA STATE BOARD OF LICENSED SOCIAL WORKERS
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FOR THE FISCAL YEAR ENDED JUNE 30, 2003**

BOARD MEMBERS

<u>Name</u>		<u>Term Expires</u>
Jeff Chace	Chairman	June 5, 2005
Claudia Arthrell	Secretary	July 1, 2005
Mary Jo Kinzie	Member	July 1, 2005
Timothy O'Connor	Member	October 1, 2005
Elaine V. Eddens	Member	July 1, 2006
Robert C. Weeks	Member	July 1, 2006
Joy Leuthard	Member	June 1, 2009

ADMINISTRATIVE STAFF

Lyle Kelsey, Executive Director

Jan Ewing,
Deputy Director

Elizabeth Scott,
Assistant Attorney General

Kathy Plant,
Executive Secretary



STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

TO THE OKLAHOMA STATE BOARD OF LICENSED SOCIAL WORKERS

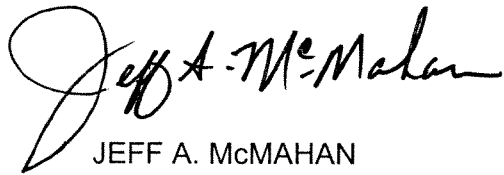
We have applied the procedures enumerated below to certain aspects of internal control for the period July 1, 2002 through June 30, 2003.

1. We reviewed management's internal controls over financial records and operations, and performed a walk-through of controls to determine whether they have been designed as represented by management. We reviewed controls in the following specific areas:
 - a. Cash receipting and depositing of funds.
 - b. Fixed Assets.
 - c. Recording of cash receipts, disbursement of funds, and reconciliation of funds.
 - d. Segregation of duties regarding authorization, recording, and custody.
2. We reviewed procedures for remitting required portions of fees to the State of Oklahoma and tested a sample of remittances for adherence to these procedures.
3. We reviewed the Board's policies and procedures and tested compliance with such policies and procedures in the following specific areas:
 - a. Agency's compliance with policies and procedures regarding budgetary matters.
 - b. Agency's compliance with policies and procedures regarding personnel and payroll issues such as attendance record keeping, compensation increases, and annual evaluations.

The purpose of these procedures was to identify the internal controls designed or developed by the Oklahoma State Board of Licensed Social Workers, make recommendations in certain areas, and determine whether stated controls were operating as represented to us or if additional controls were necessary to reduce the risk of errors and irregularities.

Our procedures were more limited 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 Board'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 those procedures. Had we performed additional procedures or had we made an audit of the effectiveness of the Board's internal control, other matters might have come to our attention that would have been reported to you.

Sincerely,

A handwritten signature in black ink that reads "Jeff A. McMahon". The signature is written in a cursive style with a large initial "J" and "M".

JEFF A. McMAHAN
State Auditor and Inspector

July 27, 2004