

AGREED-UPON PROCEDURES REPORT

OKLAHOMA BOARD OF PRIVATE VOCATIONAL SCHOOLS

For the period March 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 Board of Private Vocational Schools

Agreed-upon Procedures Report

For the Period

March 1, 2012 through June 30, 2017



Oklahoma State Auditor & Inspector

Investors Capitol Building • 217 N. Harvey, Room 209 • Oklahoma City, Oklahoma 73102 • Phone: 405.713.1833 • Fax: 405.713.2291

January 25, 2018

To the Oklahoma Board of Private Vocational Schools

This is the agreed-upon procedures report of the Oklahoma Board of Private Vocational Schools (OBPVS) for the period of March 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 fluid and cursive, with a long horizontal stroke at the end.

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

Mission Statement

The mission of the Oklahoma Board of Private Vocational Schools is to protect the people of Oklahoma by licensing, monitoring, and regulating the private vocational schools, and their representatives, which offer or conduct training in Oklahoma or through on-line or correspondence methodologies to Oklahomans.

Board Members

Michael Pugliese.....	Chair
Daniel Archer.....	Co-Chair
Larry Bunting.....	Member
Teresa Knox.....	Member
Robyn Miller, Ed.D.....	Member
Larry Narvaez.....	Member
Kimberly Sadler.....	Member
Dennis Stone.....	Member
Jack L. Werner, Ph.D.....	Member

Key Staff

Nora House.....	Director
Angela Moore.....	Licensing Administrator and Secretary to the Board
Cory Lawson.....	Compliance Administrator and Field Representative



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Oklahoma Board of Private Vocational Schools

We have performed the procedures enumerated below, which were agreed to by management of the Oklahoma Board of Private Vocational Schools (Board), solely to assist you in evaluating the functionality of the Board's financial operational activities and compliance with 62 O.S § 211 – Fees – Payments into General Fund of State, for the period of March 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 Board is solely responsible for the functionality of the Board's financial operational activities and their compliance with 62 O.S § 211, 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 select one state fiscal year of the period and calculate the approximate amount of revenue the OBPVS should have received from Registration Fees (Account Code 424228 Private School Licenses and 428199 Other Licenses, Permits, & Fees) to what reported on the Combined Trial Balance within 5%.

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

2. Randomly select two months from each state fiscal year during the period and determine whether there was a line item detailed expenditure report review by an independent, knowledgeable authority, performed regularly and documented with approval.

Detailed expenditures were not reviewed and approved by an independent knowledgeable authority during March 1, 2012 through June 30, 2015.

However, for July 1, 2015 through June 30, 2017, no exceptions were found as a result of applying the procedure.

3. Randomly select three months from each state fiscal year during the period and determine whether payroll claim document and supporting payroll detail reports were reviewed and approved by the executive director.

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

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

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

5. Obtain a list of HR changes with a fiscal impact during the period using the HR All Actions Report from the Statewide Accounting System and determine whether the change was properly authorized and the salary and effective date agree to the payroll change documentation.

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

6. Randomly select two months from each of the last two fiscal years of the audit period and determine whether 10% of the gross fees charged, collected and received, was transferred to the general fund (as required by 62 O.S § 211).

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 Board's financial operational activities, or compliance with specified requirements. 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 Board in evaluating the functionality of the Board's financial operational activities and compliance with 62 O.S § 211 for the period of March 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.

Sincerely,

A handwritten signature in blue ink that reads "Gary A. Jones". The signature is fluid and cursive, with a long horizontal stroke at the end.

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



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