



STATE OF OKLAHOMA
OFFICE OF THE STATE AUDITOR & INSPECTOR

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SCENIC RIVERS
COMMISSION

JULY 1, 2003 THROUGH JUNE 30, 2004

JULY 1, 2004 THROUGH JUNE 30, 2005



JEFF A. McMAHAN, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR

**Scenic Rivers Commission
Agreed Upon Procedures Report
For the Periods
July 1, 2003 to June 30, 2004
July 1, 2004 to June 30, 2005**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

June 2, 2006

**TO THE BOARD OF DIRECTORS OF THE SCENIC
RIVERS COMMISSION**

Transmitted herewith is the report on agreed-upon procedures of the Scenic Rivers Commission.

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

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

Sincerely,

A handwritten signature in blue ink that reads "Jeff A. McMahon".

JEFF A. McMAHAN
State Auditor and Inspector

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 Statement of Receipts, Disbursements and Changes in Cash FY 20054

Background

The Mission of the Scenic Rivers Commission is to protect, preserve, and enhance Oklahoma's designated 'scenic river areas'.

Board Members

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GERALD HILSHER VICE-CHAIRMAN
BILL BLACKARD SECRETARY/TREASURER
LARRY CLARK MEMBER
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CHERYL ALLEN ADMINISTRATIVE ASSISTANT
MEREDITH LEE EDUCATION OUTREACH COORDINATOR
LARRY SETTERS ADMINISTRATIVE ASSISTANT
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JAMES HICKMAN MAINTENANCE DEPARTMENT
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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

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

To the Board of Directors of the Scenic Rivers Commission

We have performed the procedures enumerated below, which were agreed to by management of the Scenic Rivers Commission, solely to assist you in evaluating the effectiveness of your internal controls over the receipt and disbursement process and in determining whether selected receipts and disbursements are supported by underlying records for the period July 1, 2003 through June 30, 2005. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the 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.

1. We performed procedures over the Commission's receipts and disbursements with respect to internal controls in the following areas:
 - Accounting duties were segregated by functions into those who initiate or authorize transactions; those who execute transactions; and those who have responsibility for the asset, liability, expenditure, or revenue resulting from the transaction;
 - Receipts were issued for cash and/or checks received;
 - Incoming checks were restrictively endorsed upon receipt;
 - Receipts not deposited daily were safeguarded;
 - Voided receipts were retained;
 - Receipts and disbursements were reconciled to Office of State Treasurer and Office of State Finance records;
 - Disbursements were supported by an original invoice;
 - Timesheets were prepared by employees and approved by supervisory personnel;

With respect to the other procedures described, there were no findings.

2. We judgmentally selected 73 deposits and:
 - Compared the Treasurer's deposit date to the agency deposit slip date to determine if dates were within two working days.
 - Examined receipts to determine if they were pre-numbered and issued in numerical order.
 - Agreed cash/check composition of deposits to the receipts issued.
 - Agreed the total receipts issued to the deposit slip.
 - Agreed receipt dates to deposit slip dates.
 - Examined receipts to determine if they were properly posted to the agency's accounting records.

With respect to the procedures described, there were no findings.

3. We judgmentally selected 93 vouchers and:
 - Agreed the voucher amount to the invoice amount;
 - Agreed the voucher amount and payee to the CORE system;

- Compared the nature of the purchase to the account code description to determine consistency.

With respect to the procedures described, there were no findings.

4. We compared current year personnel service costs (accounts 511XXX, 512XXX, 513XXX) to current year budgeted costs to determine actual costs did not exceed budget.

There were no findings as a result of applying the comparisons.

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 limited assurance on the cash, receipts, and disbursements for the agency. Accordingly, we do not express such an opinion or limited assurance. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We have also compiled a Schedule of Receipts, Disbursements and Changes in Cash from information obtained from the statewide CORE accounting system, which is presented in the "Other Information" section. The schedules, compiled for fiscal years 2004 and 2005 in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, have been included for informational purposes only. A compilation is limited to presenting financial information that is the representation of management. We have not audited or reviewed the accompanying Schedules of Receipts, Disbursements, and Changes in Cash, and accordingly, do not express an opinion or any other form of assurance on them.

This report is intended solely for the information and use of management of the Board and should not be used 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.



JEFF A. McMAHAN
State Auditor and Inspector

May 19, 2006

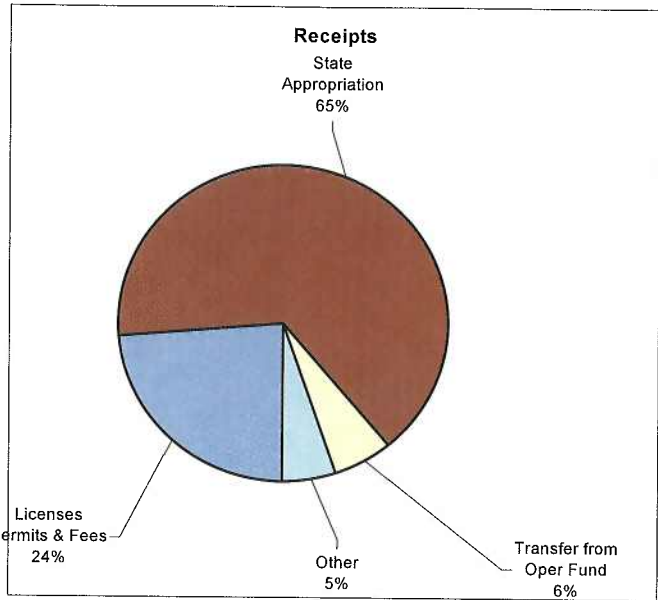
Other Information

Scenic Rivers Commission

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH FOR THE YEAR ENDED JUNE 30, 2004 - UNAUDITED

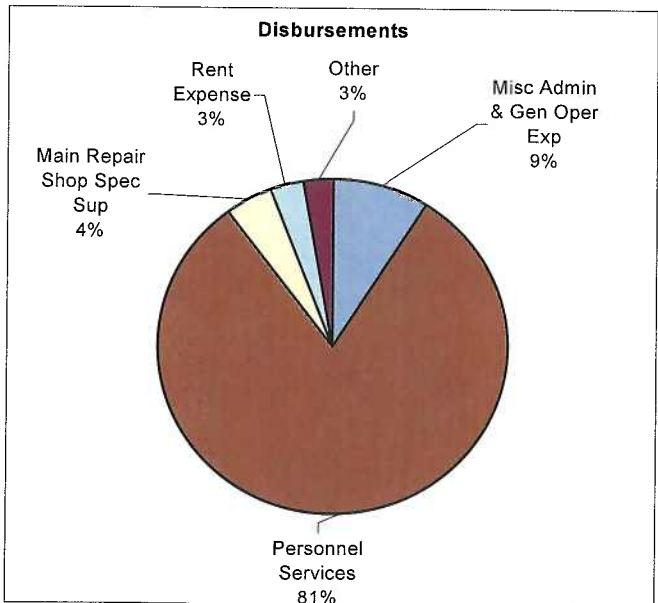
RECEIPTS:

State Appropriations	\$	262,244
Permit Issuance Licenses & Fees		95,028
Transfer for Operating Fund		23,635
Refunded money Prev Disb Gds & Svc		13,741
Use of Recreational Equip & Facilities		5,352
Other		1,931
		401,931
Total Receipts		401,931



DISBURSEMENTS:

Personnel Services	309,608
Misc. Admin & Gen Operating	33,709
Rent Expense	12,416
Specialized Sup & Materials	10,048
Maint., Repair, and Shop	6,924
Office Furn and Equip/Library Equip	5,475
Prod, Safety, Security	2,302
Travel	1,487
Other	989
	382,958
Total Disbursements	382,958



**RECEIPTS OVER (UNDER)
DISBURSEMENTS**

18,973

CASH - Beginning of year

22,395

CASH - End of year

\$ 41,368

See Independent Accountant's Report

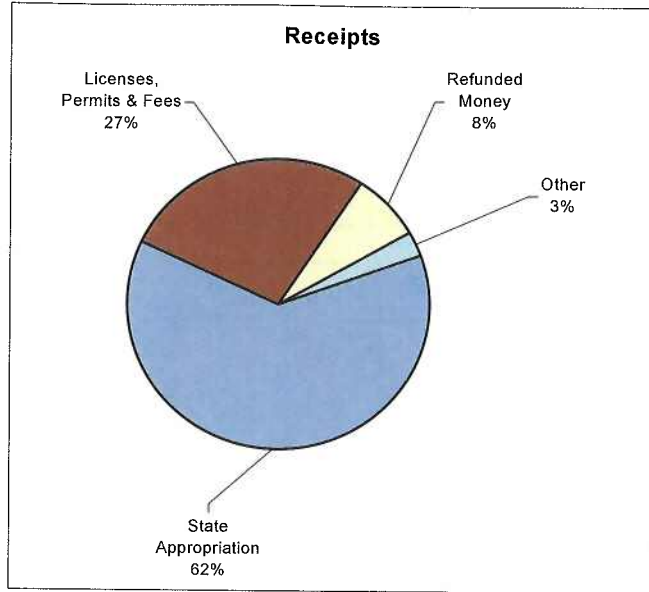
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Scenic River Commission

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH FOR THE YEAR ENDED JUNE 30, 2005 - UNAUDITED

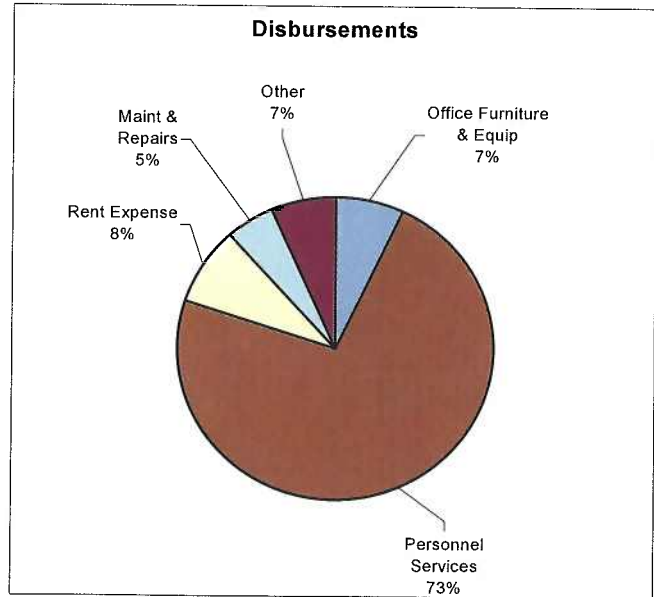
RECEIPTS:

State Appropriations	\$	333,158
Licenses Permits & Fees		144,085
Refunded Money Prev. Disb-Gds & Svc		40,724
Recreation Equipment & Facilities		6,325
Other		8,375
Total Receipts		532,667



DISBURSEMENTS:

Personnel Services		356,811
Rent Expense		40,357
Office Furniture and Equipment		34,262
Maintenance and Repair Expense		25,173
Misc. Administrative Expenses		14,335
Production, Safety, Security Exp		5,148
General Operating Expenses		4,168
Library Equipment - Resources		2,220
Bldg - Purch, Contr, & Renov		2,195
Professional Services		2,087
Travel		1,970
Other		78
Total Disbursements		488,804



**RECEIPTS OVER (UNDER)
DISBURSEMENTS**

		43,863
CASH - Beginning of year		41,367
CASH - End of year	\$	85,230

See Independent Accountant's Report

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