



STATE OF OKLAHOMA
OFFICE OF THE STATE AUDITOR & INSPECTOR

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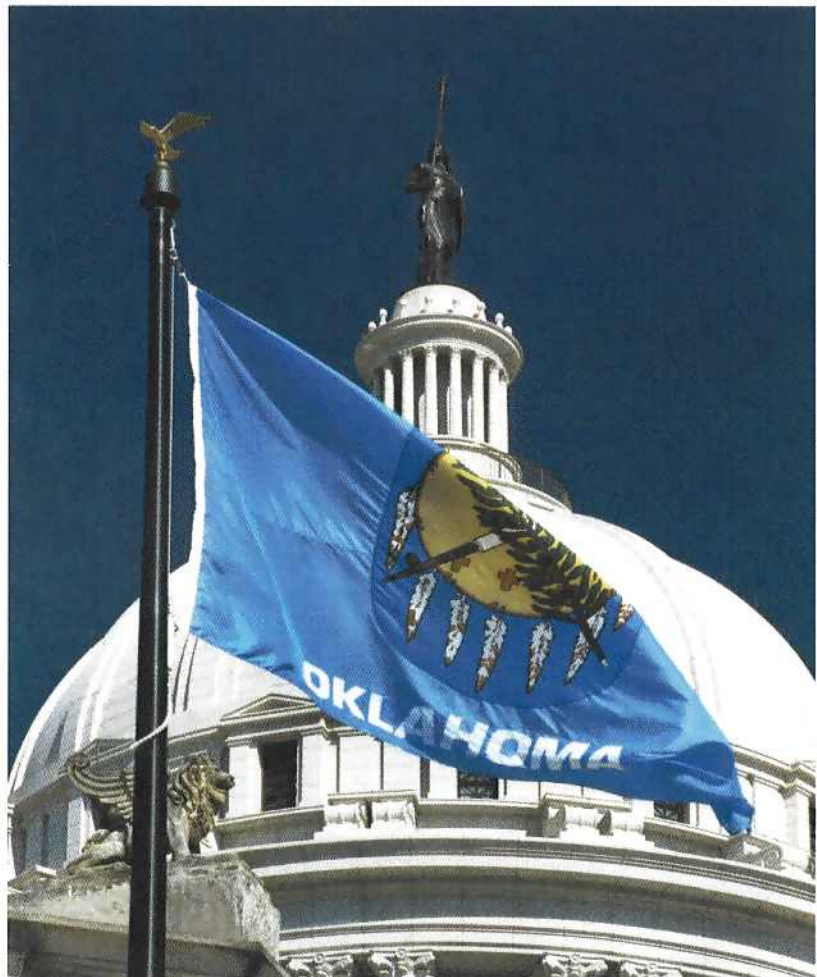
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**SPEECH-LANGUAGE PATHOLOGY &
AUDIOLOGY BOARD OF EXAMINERS**

JULY 1, 2003 THROUGH JUNE 30, 2004



JEFF A. McMAHAN, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR

**SPEECH-LANGUAGE PATHOLOGY & AUDIOLOGY
BOARD OF EXAMINERS
Agreed-upon Procedures Report
For the Period
July 1, 2003 to June 30, 2004**



STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

June 23, 2006

**TO THE BOARD OF DIRECTORS OF SPEECH-LANGUAGE PATHOLOGY & AUDIOLOGY
BOARD OF EXAMINERS**

Transmitted herewith is the report on agreed-upon procedures of the Speech-Language Pathology & Audiology Board of Examiners.

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,

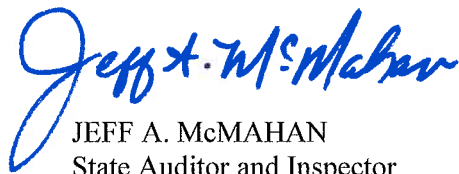
A handwritten signature in blue ink that reads "Jeff A. McMahon".
JEFF A. McMAHAN
State Auditor and Inspector

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Background

The mission of the Oklahoma Board of Examiners for Speech-Language Pathology and Audiology is to regulate the practices of speech-language pathology and audiology in order to protect the health, safety and welfare of the public and to support practitioners in their professional endeavors.

Board Members

MICHAEL ALLAN GRIM, PHD.....	CHAIR
KURT KALIES, M.S.....	VICE CHAIR
RON SCHAEFER, PHD	SECRETARY
ANTHONY HOWARD	LAY MEMBER
JOHN D. MOWRY, M.D.	ORL
TRICIA EVEREST	A.A.G.

Key Staff

JEANIE WALL.....	EXECUTIVE DIRECTOR
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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

We have performed the procedures enumerated below, which were agreed to by management of the Speech-Language Pathology and Audiology Board of Examiners, 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 and personal service cost budgetary comparisons are supported by underlying records for the period July 1, 2003 through June 30, 2004. 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.

1. We performed procedures over the Board's receipts and disbursements with respect to internal controls in the following areas to determine that:
 - 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 procedures applied, there were no findings.

2. We judgmentally selected 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.
 - Compared cash/check composition of deposits to the receipts issued.
 - Compared the total receipts issued to the deposit slip.
 - Compared 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 applied, there were no findings.

3. We judgmentally selected 60 vouchers and:

- Compared the voucher amount to the invoice amount;
- Compared the voucher amount and payee to the CORE system;
- Compared the nature of the purchase to the account code description to determine consistency.

During our test of sixty disbursements, we noted that two were duplicate payments with no voucher or supporting documentation. A basic objective of effective internal controls for a governmental entity is to demonstrate accountability and stewardship of funds. The agency does not perform true monthly reconciliations of the OSF (Office of State Finance)/agency balance to the separate bookkeeping records recorded by the agency. Had this procedure been followed monthly, it is likely the agency would have timely identified the errors. Therefore, we recommend the agency reconcile the OSF/agency balance to the separate bookkeeping records maintained by the agency.

Management's Response:

The over payment of the voucher in question was applied to a future bill and the funds were not misused. The agency's executive secretary was new to the CORE system. The agency is currently reconciling OSF balances to the in-house bookkeeping records at this time.

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

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 schedule, compiled for fiscal year 2004 in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, has 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 Schedule of Receipts, Disbursements, and Changes in Cash, and accordingly, do not express an opinion or any other form of assurance on it.

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. McMahon

JEFF A. McMAHAN
State Auditor and Inspector

June 5, 2006

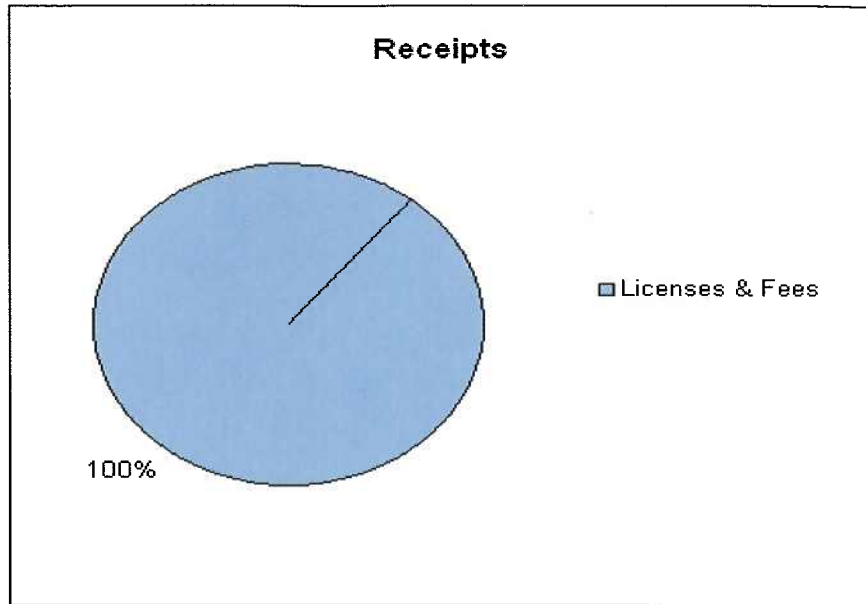
OTHER INFORMATION

SPEECH-LANGUAGE PATHOLOGY & AUDIOLOGY BOARD OF EXAMINERS

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

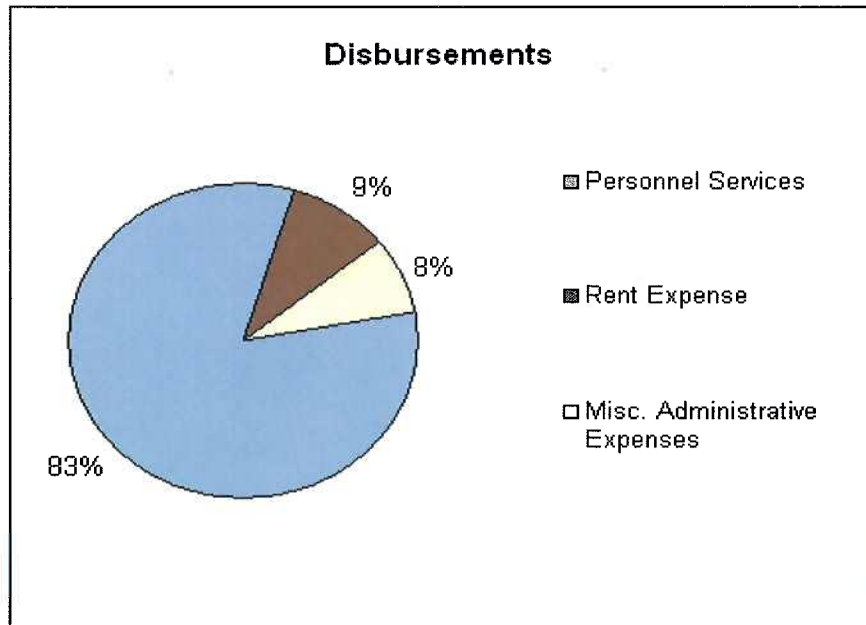
RECEIPTS:

Licenses & Fees	\$	89,931
Total Receipts		89,931



DISBURSEMENTS:

Personnel Services	68,226
Rent Expense	7,752
Misc. Administrative Expenses	6,360
Professional	5,532
Travel	4,176
General Operating Expenses	764



Total Disbursements	92,810
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RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,879)
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CASH--Beginning of Year	39,764
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CASH--End of Year	\$	36,885
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See Independent Accountant's Report

Solely for the information and use by the management of Speech Language Pathology and Audiology Board of Examiners and not intended to be and should not be used by any other party.



Office of the State Auditor and Inspector

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