

AGREED-UPON PROCEDURES REPORT

# WILL ROGERS MEMORIAL COMMISSION

For the period February 1, 2012 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

**Will Rogers Memorial Commission**

**Agreed-Upon Procedures Report**

**For the Period**

**February 1, 2012 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 28, 2017

**To the Executive Director  
of the Will Rogers Memorial Commission**

This is the agreed-upon procedures report of the Will Rogers Memorial Commission (hereafter referred to as the Commission) for the period of February 1, 2012 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 Will Rogers Memorial Commission is to collect, preserve, and share the life, wisdom, and humor of Will Rogers for all generations.

**Will Rogers Memorial Commission (Historical Society Board) Members (as of August 28, 2017)**

|                              |                  |
|------------------------------|------------------|
| Jack D. Baker .....          | Executive Member |
| Sherry L. Beasley* .....     | Vice-Chair       |
| Teresa Black Bradway .....   | Public Member    |
| John Carey* .....            | Secretary        |
| Dr. William Corbett .....    | Executive Member |
| Frederick F. Drummond* ..... | Executive Member |
| Dr. Cheryl Evans* .....      | Public Member    |
| Dr. Deena Fisher .....       | Executive Member |
| Billie Fogarty .....         | Executive Member |
| George Henderson .....       | Public Member    |
| Karen Keith* .....           | Public Member    |
| Dan Lawrence* .....          | Public Member    |
| Leonard Logan* .....         | Public Member    |
| Dr. Guy W. Logsdon.....      | Public Member    |
| Dr. Patricia Loughlin .....  | Public Member    |
| Sherry Muchmore* .....       | Public Member    |
| Shirley Ann Nero* .....      | Executive Member |
| Sandra Olson.....            | Public Member    |
| Bill Settle* .....           | Public Member    |
| Kenneth Sivard.....          | Public Member    |
| Donna Sharpe.....            | Executive Member |
| Dr. Lewis Stiles.....        | Public Member    |
| Charles Tate* .....          | Public Member    |
| Barbara Thompson.....        | Public Member    |
| James R. Waldo* .....        | Executive Member |

\*Appointed

**Key Staff**

|                      |                                    |
|----------------------|------------------------------------|
| Tad Jones .....      | Executive Director                 |
| Jacob Krumwiede..... | Assistant Director                 |
| Terry Howard.....    | Historical Society Deputy Director |



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

### To the Executive Director of the Will Rogers Memorial Commission

We have performed the procedures enumerated below, which were agreed to by management of the Will Rogers Memorial Commission (the Commission), solely to assist you in evaluating financial operational activities for the period of February 1, 2012 through December 31, 2016. The financial operational activities of the Commission are the responsibility of the Commission'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. 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.

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

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

3. Randomly select one month for each state fiscal year during the period and determine there was an independent review and approval of expenditures by the executive director.

There was not an independent review and approval of expenditures by the executive director.

4. Randomly select a sample of 25 expenditure claims during the period using the 6 Digit Expenditure Report from the Statewide Accounting System and determine the claims were properly authorized by someone independent of the purchasing process, 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 Commission'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 Summary Query from the Statewide Accounting System, and randomly select one employee from each state fiscal year and determine the employee's salary from their 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 that 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. Determine that all employees after 7/1/2016 were transferred to Oklahoma Historical Society by comparing the HR All Actions report from the Statewide Accounting System for Will Rogers Memorial Commission and Oklahoma Historical Society.

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

8. 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 was paid to the employee after the termination payroll period.

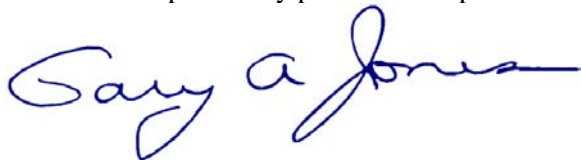
No exceptions were found as a result of applying the procedure.

9. 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 Commission. 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 Will Rogers Memorial Commission in evaluating the financial operational activities of the Commission for the period of February 1, 2012 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 28, 2017



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