



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**





STATE OF OHIO  
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JIM PETRO, AUDITOR OF STATE

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**REPORT OF INDEPENDENT ACCOUNTANTS ON  
APPLYING AGREED-UPON PROCEDURES**

Women's Policy and Research Commission of Ohio  
c/o Office of Budget and Management  
30 East Broad Street, 34th Floor  
Columbus, Ohio 43215

We have performed the procedures enumerated below, which were agreed to by the Office of Budget and Management (OBM), solely to assist in the close-out of the Women's Policy and Research Commission of Ohio (the Commission) for the period July 1, 1999 through June 15, 2001, and to satisfy the requirements of Ohio Rev. Code Section 126.29(B). The Women's Policy and Research Commission of Ohio and OBM management are responsible for compliance with close-out provisions of Ohio Rev. Code Section 126.29(A). This engagement to apply agreed-upon procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the 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. The results of these procedures are as follows:

**Non-Payroll Expenditures**

We selected the ten largest non-payroll expenditure items, based on dollar amount, and 15 other non-payroll expenditure items, selected haphazardly, from CAS transactions processed for each fiscal year of the audit period for a total sample size of 50 items. We obtained the voucher and related supporting documentation, as provided by OBM, to determine if:

- The proper CAS fund and object class, as documented in OBM's CAS Master Table, was charged for the type of expenditure made
- The expenditure was related to the operations of the Commission
- The voucher was properly computed, net of applicable credits
- The voucher amount and payee agree to the invoice and other attached supporting documentation
- The voucher amount and payee agree to the warrant journal

We noted no exceptions with the above criteria, except as identified below:

- ◆ Four of the 50 items tested (voucher numbers 160038, 060004, 160185, and 160198) were not charged to the proper CAS fund. These items were charged to GRF. However, the supporting documentation indicated these costs were associated with the Ohio Women's Leadership Institute Conference and, therefore, should have been charged to fund 4V9.
- ◆ The voucher and related supporting documentation could not be located for one of 50 items selected for testing (voucher number 060098). Therefore, we were unable to perform any testing related to the expenditure.

### **Non-Payroll Expenditures (Continued)**

- ◆ The invoice was improperly calculated for one of the 50 items tested (inter-state voucher number 0UN155), resulting in an overpayment of \$223.92. As a result, we recommend OBM pursue reimbursement for this error.
- ◆ One expenditure, totaling \$165.80, appeared to have been paid twice; once on voucher #160164 and again on voucher #160156. The invoice supporting both vouchers was identical. However, OBM has researched this item and believes the additional payment was actually made to cover services provided for the previous month, based on a subsequent copy of the previous month's invoice and other information from the vendor.

### **Payroll Disbursements**

1. We determined the following for each Commission employee listed on the payroll disbursement journal for two pay periods haphazardly selected from each fiscal year in the audit period:
  - Hours worked agreed to the related time sheet or other appropriate supporting documentation
  - Leave time and type charged, if any, agree to the related leave form(s) or other appropriate supporting documentation
  - Hourly rate agreed to the Personnel Action Form
  - Gross pay was properly calculated

We noted no exceptions as a result of our procedures, except as identified below:

- ◆ The hours worked per the Payroll Disbursement Journal did not agree to the corresponding time sheet for one of 16 payroll transactions tested. The total hours for Executive Director were added incorrectly on the time sheet (showed 80 hours but added to 81) for the pay period ended 11/16/99. This incorrect total was carried forward to the Payroll Disbursement Journal, but had no effect on the leave pay-out since the Executive Director was not eligible for overtime.
2. We independently calculated the vacation leave pay outs for each Commission employee based on information recorded in the payroll records provided by OBM (July 1, 1999 balances, plus amounts accrued based on service time, less amounts used during the period July 1, 1999 through June 15, 2001). We compared these calculated amounts to the actual vacation amounts paid to each employee upon termination and identified any discrepancies.

We noted no exceptions as a result of our procedures related to vacation leave. However, we noted the personal leave balance for one of the Commission's six employees was incorrectly calculated at the time of termination, resulting in an overpayment of \$2.07 (0.18 hours).

### **Revenue**

1. We attempted to independently calculate the expected revenue from the Commission's annual conferences, based on registration (conference fee times the number of participants) and any other relevant documentation provided by OBM, and compare the calculated amount to the actual revenue recorded in CAS to identify any discrepancies for each fiscal year in the audit period, but were not able to complete the requested procedures, as described below. In addition, we noted the following while attempting to perform these procedures:

**Revenue (Continued)**

- ◆ The Ohio Women's Policy and Research Commission of Ohio did not deposit any registration fees related to the Ohio Women's Leadership Institute 2000 Conference into the Central Accounting System (CAS). Instructions on the conference flyer indicated registration fees were to be made payable to the Ohio Women Incorporated (a not-for-profit corporation) and mailed to the Ohio Women's Policy and Research Commission. The former Secretary of the Commission indicated all registration fees mailed to the Commission were forwarded to the Ohio Women Incorporated. According to records maintained by the Secretary of State, the Ohio Women Incorporated ceased operations on April 7, 2002.
- ◆ The Commission received a \$10,000 grant from the Ohio Department of Health (deposited into fund 4V9) "to defray the expense of printing materials related to the conference." Based on the documentation provided, we identified \$9,751.37 in printing and related costs paid from the Commission's General Revenue Fund and CAS Fund 4V9. We calculated total expenses paid from Commission funds related to the conference to be \$16,273.78. We, therefore, recommend OBM verify the amount of funds used to pay printing and related costs and contact the Department of Health, as necessary, to determine if any of the grant funds should be refunded.
- ◆ A June 2001 bank statement was included within the Commission's records for an interest-bearing business savings account held at Bank One with the following identifying information:

Ohio Women's Leadership Institute  
77 S High St Floor 24  
Ohio Women's Policy and Research Commission  
Columbus, OH 43215-6108  
Account Number 000001586391565

This account had a balance of \$254.59 as of June 29, 2001, and \$256.19 as of June 6, 2002, reasonably indicating the account has been open but inactive since the closing of the Commission. Based on information received from Bank One, the former Executive Director and former Secretary have signing authority on the account. However, based on a discussion with the former Executive Director, this account was established to support the Ohio Women's Leadership Institute conferences and did not include any State funds. She indicated the Institute was a coalition of various groups joined together for the purpose of presenting the conferences. We recommend OBM verify whether any Commission funds were deposited into this account and take steps to recover these funds, if appropriate.

2. We compared the total revenue recorded in CAS for each of the two years in the audit period to the total revenue recorded in CAS for fiscal year 1999 (the last audited year). We identified any variances of 5% or more, and obtained supporting documentation or other corroborating information from OBM for the changes, and evaluated the explanations for reasonableness.

We noted no exceptions as a result of these procedures. Although each revenue line item had a variance of 5% or more, these transactions related to refunds of appropriations, warrant cancellations, donations, and grants. The variances in these revenue sources did not appear unreasonable since they are not consistent from year to year.

On July 9, 2002, we held an exit conference with the Ohio Office of Budget and Management and discussed the contents of this letter.

We were not engaged to conduct an examination, the objective of which would be the expression of an opinion on compliance. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. This report relates only the transactions and procedures identified above, and does not extend to any financial statements of the State of Ohio taken as a whole.

This report is intended solely for the information and use of the Women's Policy and Research Commission of Ohio and the Office of Budget and Management and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro", written in a cursive style.

**JIM PETRO**  
Auditor of State

June 28, 2002



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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**WOMEN'S POLICY AND RESEARCH COMMISSION OF OHIO**

**FRANKLIN COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
AUGUST 6, 2002**