



OKLAHOMA COMMISSION FOR TEACHER PREPARATION
PURCHASE CARD AUDIT REPORT
JANUARY 15, 2008 THROUGH AUGUST 27, 2008

State of Oklahoma

Department of Central Services

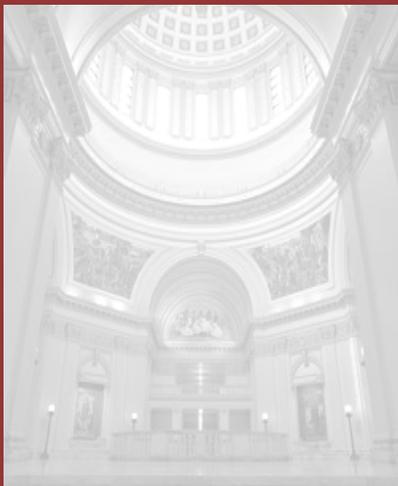
Audit Unit

Report Release Date: November 2, 2009

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AUDIT PERFORMED BY

JoRay McCoy, Chief Auditor
Lisa A. White, MBA, Audit Manager
Joe Birley, CPA, Auditor

AUDIT CONCLUSION

The purchase card programs of five state agencies were examined collectively due to the relatively small size of each agency's purchase card program and in an effort to increase audit efficiencies. The state agencies that were included in this audit were Oklahoma State Banking Department, Oklahoma Department of Consumer Credit, Oklahoma State Board of Pharmacy, Oklahoma Firefighters Pension and Retirement System, and Oklahoma Commission for Teacher Preparation. All purchase card types (standard, statewide contract, and travel) were reviewed.

Based on our audit, we have determined the state agencies collectively have *significantly* complied with our audit objectives. Our audit objectives are (1) determining if the Agency has implemented internal controls and if the Agency's controls are operating effectively on relation to the purchase card program and (2) determining if the Agency's purchase card program is in compliance with Oklahoma State Purchase Card Procedures and approved internal purchasing procedures as they relate to the acquisition process through the use of purchase cards. Specific to this Agency, there were deficiencies noted. These deficiencies involved segregation of duties missing receipts, and memo statements not timely reviewed by the approving official. The Agency has provided corrective action plans, which we believe will ensure the Agency complies, in all material respects, with the aforementioned requirements.

Individual audit reports for each Agency's purchase card program have been issued for all state agencies previously mentioned with an overall conclusion as to their compliance with the audit objectives. All audit reports are posted on the website of the Department of Central Services at www.dcs.ok.gov.

AUDIT FINDING SUMMARY

(Error rates are based on transactions reviewed.)

Finding 08-269-11 Segregation of Duties: Duties and responsibilities of purchase card program management and cardholder not separated.

Finding 08-269-03 Missing Receipts: purchase card transactions for acquisitions of goods or services were not supported by a receipt, order confirmation/ packing slip, travel itinerary, or folio.



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This audit was performed pursuant to 74 O.S. § 85.5.E. and the State of Oklahoma Purchase Card Procedures in accordance with generally accepted Government Auditing Standards.



The Department of Central Service, Auditing Unit has completed an audit of the Oklahoma Commission for Teacher Preparation, referred to as the "Agency" within the audit report. Our audit was to determine if the agency's purchase card program for the period January 15, 2008 through August 27, 2008 complied with the audit objectives.

Finding 08-269-07 Receiving Documents: Documents were not signed, dated, and annotated received by the receiving employee or purchase card transactions were not supported by a receiving document.

Finding 08-269-01 Approving Official Responsibility: Standard purchase card memo statements were not signed by the cardholder's approving official or memo statements were signed with a signature stamp.

Finding 08-269-14 Internal Control: Memo statements were not timely reviewed by the cardholder's approving official.

(The most significant audit findings are detailed in our audit reports. The detailed information for the remaining findings was provided to the Agency's management.)

Finding 08-269-05 Pre-Approval- Statewide Contract and Travel Purchase Card: Transactions were not approved in writing by the cardholder's approving official prior to the purchase.

Finding 08-269-10 Pathway Net Access: Agency cardholder did not know how to use the Pathway Net System.

Finding 08-269-12 Purchase Card Encumbrance: For fiscal year 2008, the standard purchase card was unencumbered for 50 calendar days.

Finding 08-269-13 Memo Statement Reconciliation: Standard purchase card memo statements could not be reconciled due to missing receipt documentation.

NOTE: We did not issue the following findings to the Agency: 08-269-02, 08-269-04, 08-269-06, 08-269-08, and 08-269-09.

AUDIT OVERVIEW

IDEA Data Analysis Software was used to determine a statistical sample for examination. Minimums were set for sample size and the number of errors in the sample. The setting of minimums was to ensure that a minimum number of purchase card transactions were selected for each agency and to ensure that a targeted exception percentage rate was in line with the exception rate experienced in previous audits. Judgmental sampling was also used to identify additional purchase card transactions to examine based on the merchant and/ or the type of goods or services purchased by the cardholder.

For the audit period January 15, 2008 to August 27, 2008, there were a total of 523 purchase card transactions in the total amount of \$99,767.16. For this audit period, we examined purchase card transactions of a total of eight (8) purchase card cardholders. Breakdown of the purchase card transaction population by card type and by agency is detailed below:

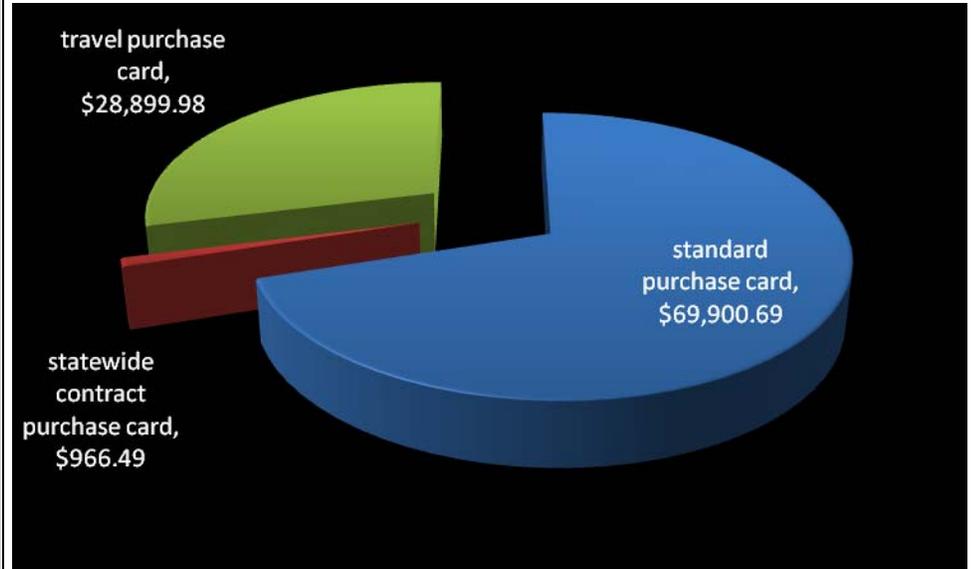


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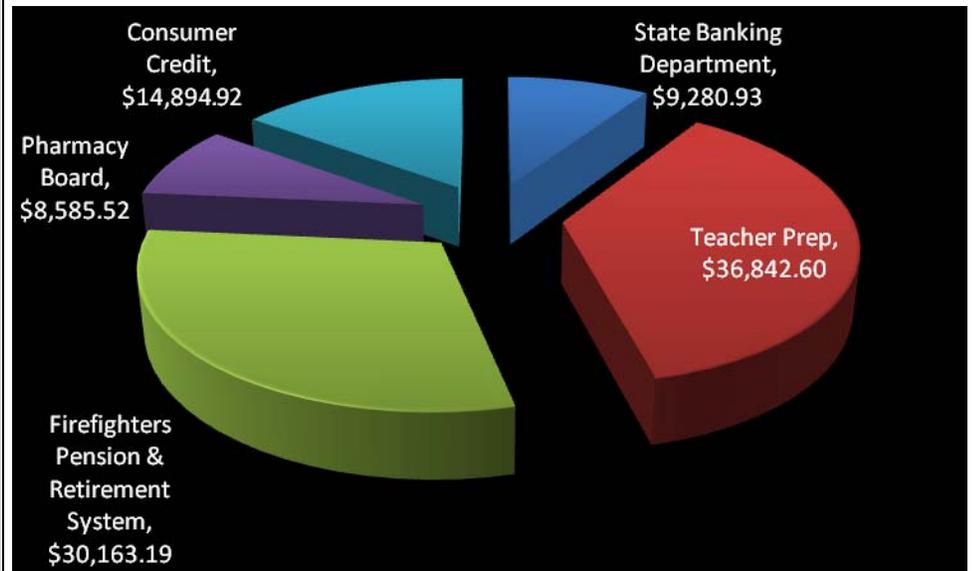
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By card type:



By agency:





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From this population, a total of 71 purchase card transactions in the total amount of \$21,594.34 were examined. Purchase card transactions and total amount are as follows:

	Sample (in dollars)	Sample (in transactions)
State Banking Department	\$403.38	7
Commission on Consumer Credit	\$2,101.04	5
State Board of Pharmacy	\$150.00	8
Firefighters Pension & Retirement	\$10,232.01	23
Commission for Teacher Preparation	<u>\$8,707.91</u>	<u>28</u>
Totals	<u>\$21,594.34</u>	<u>71</u>

Overall, the exceptions noted fell into one of three categories- internal controls, financial operations, and purchase card operations. The most significant exceptions were:

Internal Controls:

- Segregation of duties
- Signing of memo statement by signature stamp
- Timely approval of reconciled memo statements

Purchase Card Operations:

- Missing credit receipt documentation for credit transactions
- Missing receipt and receiving documentation

DETAILED FINDINGS

Finding 08-269-11 Segregation of Duties

Criteria: State of Oklahoma Purchase Card Procedures § 6.11 **P/Card Management** states in part:

6.11.1.2 Processing authorized requests for procurement cards, maintaining control over active cards (i.e. card controls and limits, card maintenance, etc.) with adjustments being made as needed, and closing accounts in accordance with operating procedures;

6.11.1.3 Establishing and maintaining usage controls (i.e., creating/ designating MCCGs, setting transaction limits, etc) for each card as well as determining if cardholder still has justified need for the P/Card;

Condition: The Purchase Card Administrator is also a cardholder and the primary Certified Procurement Officer (CPO) for the Agency. The Purchase Card Administrator holds all three purchase card types- standard



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purchase card, travel purchase card, and statewide contract purchase card. The duties and the responsibilities of the Purchase Card Administrator for the Agency include:

- Orders new purchase cards for the Agency's purchase card program;
- Maintains all purchase card documentation and records;
- Reviews Pathway Net for unauthorized use;
- Collects cards of terminated employees;
- Closes purchase card accounts;
- Reviews accounts codes for correctness;
- Creates purchase card encumbrances;
- And, prepares purchase card voucher.

As a Purchase Card Administrator, the cardholder also has the ability to make changes to card controls and limits, making changes to the MCC codes blocked at the agency level, and setting transaction limits.

Besides the Purchase card Administrator, the Agency has 6 standard purchase card cardholders.

Cause: As the primary CPO for the Agency, P-Card Administrator is the main procurer of goods and services for the Agency.

Effect or Potential Effect: By not separating the duties and responsibilities of purchase card program management and cardholder, an opportunity is created whereby the cardholder can make unauthorized and inappropriate transactions.

Recommendation: We recommend the Agency review their purchase card program and identify an existing cardholder or cardholders who has the ability to make the majority of the purchase card purchases. This will allow the Purchase Card Administrator to focus on administrating the purchase card program.

Management's Response- Non-concur

Date: 10/23/09

Respondent: Manager of Administrative Services

Response: The primary P-Card Administrator is the Executive Director. He does not hold a P-Card, Statewide P-Card or Travel P-Card. The primary CPO for the agency is the Business Consultant. The Manager of Administrative Services is the back-up P-Card Administrator and the back-up CPO for the agency. In addition, the Executive Secretary/ Professional Development, another existing cardholder makes the majority of P-Card purchases for the agency. This allows the P-Card Administrator and back-up P-Card Administrator and back-up CPO to focus on administrating the purchase card program.

Corrective Action Plan: None

Contact Person: Manager of Administrative Services

Anticipated Completion Date: 10/23/09

Corrective Action Planned: None



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Finding 08-269-03 Missing Receipts

Criteria:

1. State of Oklahoma Purchase Card Procedures § 6.7.1 **Processing returns, credits, and disputes** states in part:

...The merchant should issue a credit for items that are returned... Documentation of the credit receipt should be issued by the merchant. Keep on file all documentation pertaining to returns, credits, and disputes for reconciliation to the memo statement.

2. State of Oklahoma Purchase Card Procedures § 6.4 **Receipts for Purchase** states in part, "Receipts shall be obtained for all purchases regardless of the order method..."

State of Oklahoma Purchase Card Procedures § 6.4.1 **Receipts not furnished by Merchant** states in part:

If a receipt is not furnished by the merchant (as may be the case with a phone or internet order), an order confirmation or packing slip shall be obtained and shall contain an itemized and detailed description of the purchase;

Condition: We statistically sampled 29 purchase card transactions for the total dollar value of \$8,707.91 for the audit period January 15, 2008 through August 27, 2008. Of these 29 purchase card transactions, two transactions were credit transactions. Based upon our substantive testing, we noted:

1. One of the two (50%) credit transactions was not supported by a credit receipt. The credit was in the amount of \$955.06.
2. Two of 27 (7%) purchase card transactions for acquisitions of goods or services were not supported by a receipt, order confirmation/ packing slip, travel itinerary, or folio. The total dollar value of these transactions is \$1,915.88. Details are:

<u>Transaction Date</u>	<u>Merchant</u>	<u>Transaction Amount</u>
07.21.2008	Education Comm of State	\$650.00
07.13.2008	Fairmont Hotels	<u>\$614.88</u>
		<u>\$1,264.88</u>

Cause:

1. The cardholder did not ask for a written confirmation of the credit.
2. Oversight on part of the cardholder.

Effect or Potential Effect:

1. By not providing adequate documentation to support a credit transaction, we were unable to verify that the vendor acknowledged its obligation to the State until after the credit posted. There is potential



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for the vendor to deny its obligation without a written credit memo. There is also increased potential for the agency to forget that the credit is due.

2. By not providing adequate documentation to support a purchase, we were unable to determine what was purchased, at what cost and quantity, and if the purchase was for legitimate and official government purposes. Also, insufficient receipting documentation creates an opportunity for unauthorized transactions to occur and be undetected.

Recommendation: We recommend the Agency develop a process and procedure at the point of the cardholder reconciliation process which would require the cardholder to contact the vendor to obtain receipt documentation for all transactions without receipts. To be included in the development of this process and procedure is a procedure that requires the approving official to return the reconciliation to the cardholder upon the identification of missing receipts.

Management's Response to transaction Date 07.21.2008

Concur

Date: 10/22/09

Respondent: Manager of Administrative Services

Response: Agency will follow the suggested actions of the auditor to ensure that receipts are obtained for each transaction.

Corrective Action Plan: OCTP will develop controls for the cardholders to contact the vendor for missing receipts and reconcile with transaction log prior to P-Card Administrator's approval.

Contact Person: Manager of Administrative Services

Anticipated Completion Date: 10/23/09

Corrective Action Planned: Met with cardholder and advised her to ensure that each transaction is accompanied by a receipt.

Management's Response to transaction Date 07.13.2008

Concur

Date: 10/22/09

Respondent: Manager of Administrative Services

Response: Agency will follow the suggested actions of the auditor to ensure that receipts are obtained for each transaction.

Corrective Action Plan: OCTP will develop controls for the cardholders to contact the vendor for missing receipts and reconcile with transaction log prior to P-Card Administrator's approval.

Contact Person: Manager of Administrative Services

Anticipated Completion Date: 10/23/09

Corrective Action Planned: Met with cardholder and advised her to ensure that each transaction is accompanied by a receipt.



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Finding 08-269-07 Receiving Documents

Criteria: State of Oklahoma Purchase Card Procedures § 6.6.2 **Goods or services received subsequent to the time of purchase** states in part:

The document accompanying the goods or services (such as a packing slip or service order) serves as the receiving document. The receiving document shall be annotated "Received" (or its abbreviation) and shall be signed and dated by the receiving employee. A carbon copy or NCR copy of the receipt containing the receiving employee signature, date, and the annotation "Received" (or its abbreviation) meets this requirement...

Condition: We reviewed 29 purchase card transactions with a total dollar value of \$8,707.91 for the audit period January 15, 2008 through August 27, 2008. Of the 29 purchase card transactions, only 14 purchase card transactions were required to be properly annotated with signature, date, and annotation of 'received'. Based upon our substantive testing, we noted:

- 5 of 14 (36%) receiving documents were not signed, dated, and annotated received by the receiving employee.
- 3 of 14 (21%) purchase card transactions were not supported by a receiving document. Total dollar value of these transactions is \$1,970.37.

We also noted during our review of the Agency's internal controls that five delivery documents were not signed, dated, and annotated 'received' by the receiving employee.

Cause: Oversight by the Agency.

Effect or Potential Effect: By not requiring receiving employees to sign, date or annotate "Received" on the receiving document, there is no verification that goods and/or services were actually received.

By not obtaining a receiving document for delivered goods, there is no documentation of what items were delivered and if all items ordered were delivered.

Recommendation: We recommend the Agency develop and implement a process to ensure that all individuals with the responsibility of receiving goods and/ or services properly annotate the packing slip and or service order. In instances where a packing slip or service order is not received, the cardholder or the individual making the order should contact the vendor for a receiving document.

Management's Response- Concur

Date: 10/23/09

Respondent: Manager of Administrative Services

Response: OCTP will follow the recommendation and develop and implement a process to ensure that all individuals with the responsibility of receiving goods and/ or services properly annotate the packing slip and or service order. In instances where a packing slip or service order is not received, the cardholder or the individual making the order will contact the vendor for a receiving document.

Corrective Action Plan



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Contact Person: Manager of Administrative Services

Anticipated Completion Date: November 30, 2009

Corrective Action Planned: Meet with P-Card holders and P-Card Administrators to implement the process of annotating the receiving of goods and services properly and ensure proper documentation is included such as packing slips. Contact the vendor for a receiving document if one is not accompanied for reconciliation

Finding 08-269-01 Approving Official Responsibility

Criteria: State of Oklahoma Purchase Card Procedures §§ 6.8.1.2, 6.8.2.2, & 6.8.3.2 **State Entity Approving Official(s)** responsibility states in part:

... To indicate concurrence with the reconciled statement, the State Entity Approving Official shall sign and date the memo statement. (Signature stamps are not acceptable.)...

... The State Entity Approving Official shall forward the memo statement and transaction documentation for payment as required by Entity P/Card procedures...

Condition: We sampled 29 purchase card transactions with a total dollar value of \$8,707.91 for the audit period January 15, 2008 through August 27, 2008. During the audit period there were 18 memo statements. The 18 memo statements consists of 5 travel purchase card memo statements, 1 statewide contract purchase card memo statement, and 12 standard purchase card memo statements.

Based upon our substantive testing, we noted:

- 1 of 12 (8%) standard purchase card memo statements was not signed by the cardholder's approving official.
- 7 of 18 (39%) memo statements were signed with a signature stamp.

During our review of the Agency's internal controls, we noted:

- 5 of 7 (71%) memo statements reviewed were not signed by the cardholder's approving official.

Cause: Due to the approving official's duties and responsibilities, it was difficult to obtain a physical signature.

Effect or Potential Effect: In the absence of approving officials' signatures on memo statements, there is no support showing that the cardholders' memo statement and supporting documentation was independently reviewed for accuracy, completeness, appropriateness of the purchase and whether the transactions were conducted according to State statutes, rules, procedures and sound business practices. A material internal control weakness could occur without adequate participation from the Agency's approving official.

Recommendation: We recommend the Agency review the structure of its purchase card program to determine if all program participants are available to efficiently and effectively discharge their duties. For those partici-



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pants who are unable to discharge their duties, a reorganization of the purchase card program should be considered.

Management's Response: Concur

Date: 10/5/09

Respondent: Manager of Administrative Services

Response: The agency reviewed the structure of the P-Card program and made some re-organization to implement a back up P-Card Administrator to physically sign documentation in the absence of the P-Card Administrator.

Corrective Action Plan

Contact Person: Executive Director

Anticipated Completion Date: prior to 10/5/09

Corrective Action Planned: Add on a P-Card Administrator to physically sign documentation in the absence of the P-Card Administrator.

Finding 08-269-14 Internal Control

Criteria: Government Auditing Standards GAO-07-162G **Chapter 7 Field Work Standards for Performance Audits § 7.21** states in part:

... a deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, detect, or correct... (3) violations of laws and regulations, on a timely basis...

Standards for Internal Control in the Federal Government GAO/AIMD-00-21.31 (November 1999) **Control Activities** states in part:

... Control activities are an integral part of an entity's planning, implementing, reviewing, and accountability for stewardship of government resources and achieving effective results... They include a wide range of diverse activities such as approvals, authorizations, verifications, reconciliations, performance reviews, maintenance of security, and the creation and maintenance of related records which provide evidence of execution of these activities as well as appropriate documentation...

Standards for Internal Control in the Federal Government GAO/AIMD-00-21.31 (November 1999) **Monitoring** states in part:

Internal control should generally be designed to assure that ongoing monitoring occurs in the course of normal operations. It is performed continually and is ingrained in the agency's operations. It includes regular management and supervisory activities, comparisons, reconciliations, and other actions people take in performing their duties...

Condition: We sampled 29 purchase card transactions with a total dollar value of \$8,707.91 for the audit



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period January 15, 2008 through August 27, 2008. During the audit period there were 18 memo statements. The 18 memo statements were made up of 5 travel purchase card memo statements, 1 statewide contract purchase card memo statement, and 12 standard purchase card memo statements.

During substantive testing, we noted the following:

- 2 of 18 (11%) memo statements were not timely reviewed by the cardholder’s approving official.
- 8 of 18 (44%) memo statements were signed by the cardholder and approving official well in advance of the printing of the memo statement.

Billing Cycle Date	Cardholder Signature Date	Approving Official Signature Date	Memo Statement Print Date	Comments
01.29.2008 to 02.27.2008	Feb 2008	Feb 2008	03.24.2008	Memo statement signatures dated prior to print date of memo statement.
01.29.2008 to 02.27.2008	Feb 2008	No signature	03.24.2008	Memo statement signatures dated prior to print date of memo statement.
02.28.2008 to 03.27.2008	03.31.2008	03.31.2008	04.23.2008	Memo statement signatures dated prior to print date of memo statement.
02.28.2008 to 03.27.2008	March 2008	March 2008	04.23.2008	Memo statement signatures dated prior to print date of memo statement.
03.28.2008 to 04.28.2008	March 2008	March 2008	10.15.2008	Memo statement signatures dated prior to print date of memo statement.
05.28.2008 to 06.27.2008	June 2008	June 2008	10.15.2008	Memo statement signatures dated prior to print date of memo statement.
06.28.2008 to 07.28.2008	07.30.2008	08.28.2008		Approving official did not timely review cardholder’s reconciliation.
06.28.2008 to 07.28.2008	July 2008	July 2008	10.15.2008	Memo statement signatures dated prior to print date of memo statement.
07.29.2008 to 08.27.2008	09.10.2008	09.22.2008		Approving official did not timely review cardholder’s reconciliation.



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07.29.2008 to 08.27.2008	08.30.2008	08.30.2008	09.11.2008	Memo statement signatures dated prior to print date of memo statement.
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Cause: Unknown.

Effect or Potential Effect: By not performing reconciliations and review of reconciliations in a timely manner, it is difficult to ensure transactions were conducted in accordance with State statute, rules, and procedures; Agency internal purchasing procedures and standard operating procedures; and, sound business practices. Untimely performance and reviews of reconciliations creates an opportunity for unauthorized transactions to occur and be undetected.

Recommendation: We recommend the Agency implement a process whereby the performance and reviews of purchase card reconciliations are performed at the closing of the bank's monthly billing cycle.

Management's Response- Concur

Date: 10/5/09

Respondent: Manager of Administrative Services

Response: The agency will perform reconciliations and review of reconciliations in a timely manner according to State statute, rules, and procedures.

Corrective Action Plan

Contact Person: Exec Director

Anticipated Completion Date: monthly

Corrective Action Planned: We accept the recommendation of reconciliation being performed at the closing of the bank's monthly billing cycle.



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APPENDIX

DIRECTOR'S TRANSMITTAL LETTER

JOHN S. RICHARD
Director



BRAD HENRY
Governor

STATE OF OKLAHOMA
DEPARTMENT OF CENTRAL SERVICES

November 2, 2009

TO MR. TED GILLISPIE, EXECUTIVE DIRECTOR:

With this letter, we transmit the purchase card program audit report for the Oklahoma Commission for Teacher Preparation.

We performed our audit in accordance with professional auditing standards to ensure that programs and contracts administered by the Oklahoma Department of Central Services are conducted in accordance with laws and regulations and used in an ethical, economical, equitable, effective and efficient manner while limiting exposure to fraud, waste, mismanagement, or abuse.

The accompanying report presents our findings and recommendations, as well as management's responses and corrective action plans. This report is available to the public on the Oklahoma Department of Central Services website, www.dcs.ok.gov.

Sincerely,

A handwritten signature in black ink, appearing to read "John S. Richard".

John S. Richard
Director of the Department of Central Services



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METHODOLOGY

- Interviews were conducted with the Agency's staff members.
- Internal controls over the purchase card program were documented and evaluated.
- A statistical sample of transactions from cardholders was examined.
- Overall program compliance with the State of Oklahoma Purchase Card Procedures and rules promulgated thereto was evaluated.

EXECUTIVE SUMMARY

Organization

The Oklahoma Commission for Teacher Preparation is responsible for ensuring quality teacher preparation. It is a professional standards board. It has developed a competency based teacher preparation system; a rigorous, new assessment system for new teachers consisting of general education, professional education, and subject areas. It has created a system of professional development institutes for teachers to enhance their subject matter knowledge and teaching competencies throughout their careers. The three-tiered approach to lifelong teacher education (preparation, assessment, and professional development) is the focus of Oklahoma Commission for Teacher Preparation's work. The Oklahoma Commission for Teacher Preparation is committed to providing all Oklahoma children access to qualified, caring, and competent teachers. The commission is composed of twenty four members; four ex-officio, non-voting members, six members appointed by the speaker of the house of Representatives, six members appointed by the President Pro Tempore of the Senate, and ten members appointed by the governor.

Agency Information

Per Oklahoma Agencies, Boards, and Commissions (ABC) Book, the Agency is made up of 0 classified and 10 unclassified employees as of September 1, 2008.

Board Members

Ms. Linda Sholar, Chair
Dr. Deborah Blue, Vice-Chair
Dr. Barbara Ware, Past Chair, At Large
Mr. Barry Beauchamp
Dr. Kim Boyd
Ms. Judith Chalmers
Ms. Tracy Dakil
Mr. Weldon Davis
Ms. Carrie DeMuth



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Dr. Sandy Johnson
Mr. John Kennedy
Mr. John Massey
Ms. Gayle Miles-Scott
Dr. Chris Ormsbee
Mr. Mike Turpen
Mr. Sonny Richards
Dr. Peter Sherwood
Ms. Teresa Gandara
Mr. Reed Downey
Ms. Leahna West
Dr. Phil Berkenbile, Ex-Officio
Ms. Kimberly Sadler, Designee/Berkenbile
Ms. Sandy Garrett, Ex-Offici
Dr. Ramona Paul, Designee/Garret
Dr. Glen Johnson, Ex-Officio
Dr. Lisa Holder, Designee/ Johnson

Key Staff

(During the Audit Period)

Ted Gillispie, Executive Director
Barbara Taft, Manager of Administrative Services