

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

I have performed the procedures enumerated below, the period beginning December 1<sup>st</sup> and ending December 31<sup>st</sup>, 2011, which were agreed upon solely to assist you with respect to the Payroll System of Carl Albert State College. Carl Albert State College's management is responsible for the Payroll System. The agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, I make no representation regarding the sufficiency of the procedures described below, either for the purpose of which this report has been requested or for any other purpose.

My procedures and findings are as follows:

- 1) Reconciled salaries and wages paid to signed contracts and wage approvals.  
Of the ten files reviewed all contained proper signatures and amounts paid reconciled with contract amounts.
- 2) Trace hours and wages paid to part time employees to authorized time sheets.  
Of the ten files reviewed no exceptions were noted.
- 3) Review employee files for signed W-4's.  
Of the twenty files reviewed no exceptions were noted.
- 4) Review employee files for signed I-9's.  
Of the twenty files reviewed nineteen had proper I-9's and one was hired prior to the requirement for I-9's.
- 5) Trace payroll claims to state funding sheet.  
Traced December payroll to state funding sheet no exceptions were noted.

6) Trace payroll claims to general ledger.

Traced December payroll to general ledger no exceptions were noted.

7) Review procedures for distributing payroll checks.


All printed checks for on campus employees are picked up and signed for at the payroll office, and off campus personnel checks are mailed directly the employee home address.

8) Reviewed files for authorization of contract amounts and overload pay provided to payroll department

A computer generated load sheet is authorization and provided to the payroll department. Contract amounts are then provided by e-mail to the payroll department for payment. Of the ten files reviewed all load sheets had proper authorization.

I was not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion, on the specified elements, accounts, or items. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the specified users listed above and is not intended to be and should not be used by anyone other than those specified parties.



Barry Spyres CPA

February 28, 2012