# SOUTH DAKOTA PLUMBING COMMISSION

## AGREED UPON PROCEDURES

## FOR THE YEAR ENDED JUNE 30, 2008

**EAST, VANDER WOUDE, GRANT & CO., P.C.**

CERTIFIED PUBLIC ACCOUNTANTS
707 WEST 11TH STREET
SIOUX FALLS, SD 57104

EAST, VANDER WOUDE, GRANT & CO., P.C.
CERTIFIED PUBLIC ACCOUNTANTS
www.evwg.net

Paul T. East, CPA
Paul W. Vander Woude, CPA
Rose M. Grant, CPA, MST

707 WEST 11th STREET
Sioux Falls, SD 57104
(605)334-9111
(605)334-2195 FAX

# INDEPENDENT ACCOUNTANT'S REPORT

To the Commissioners
South Dakota Plumbing Commission
Pierre, South Dakota

We have examined management's assertions, that the South Dakota Plumbing Commission complied with the specified internal control procedures as outlined in Schedule A during the year ended June 30, 2008. Management is responsible for South Dakota Plumbing Commission's compliance with those requirements. Our responsibility is to express an opinion on management's assertion about South Dakota Plumbing Commission's compliance based on our examination.

Our examination was made in accordance with attestation standards established by the American Institute of Certified Public Accountants; and accordingly, included examining, on a test basis, evidence about South Dakota Plumbing Commission's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, South Dakota Plumbing Commission complied, in all material respects, with the aforementioned internal control procedures as outlined in Schedule A for the year ended June 30, 2008.

East, Vander Woude, Grant + Co, PC

Sioux Falls, South Dakota
May 21, 2009

South Dakota Plumbing Commission
Schedule A
June 30, 2008

We inquired of management regarding the internal control processes as they relate to cash receipts.

We selected a sample of 30 licensed individuals from the licensee list on the Organization's database. For the individuals selected, we agreed the renewal fee charged with rates published on the Organization's web site. We traced the payment received to the cash receipts transmittal report. We agreed the total of this report to the cash account with the state.

We selected a sample of 15 licensees approved during the year from the board of directors' minutes. We agreed the fee charged with rates published on the Organization's web site. We traced the payment received to the cash receipt transmittal report. We agreed the total of this report to the cash account with the state.

We selected a sample of 20 examinees from the exam rosters. We recalculated the fee charged based on our review of the exam fee schedule included in the *South Dakota Codified Laws and Administrative Rules* booklet for the Organization. We traced the payment received to the cash receipt transmittal report. We agreed the total of this report to the cash account with the state.