



**STATE OF OKLAHOMA**  
**OFFICE OF THE STATE AUDITOR & INSPECTOR**

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**BOARD OF  
DENTISTRY**

*JULY 1, 2003 THROUGH JUNE 30, 2004*

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**JEFF A. McMAHAN, CFE**  
**OKLAHOMA STATE AUDITOR & INSPECTOR**

**Board of Dentistry  
Statutory Examination Report  
For the Period July 1, 2003 to June 30, 2004**

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This publication is printed and issued by the State Auditor and Inspector, as required by 74 O.S. §212. Pursuant to 74 O.S. §3105, 4 copies have been prepared and distributed at a cost of \$3.28. Copies have been deposited with the Publications Clearinghouse of the Oklahoma Department of Libraries.



STATE OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN  
State Auditor and Inspector

April 26, 2005

**TO THE BOARD OF DIRECTORS OF THE BOARD OF DENTISTRY**

Transmitted herewith is the Statutory Examination Report for The Board of Dentistry. The procedures we performed were conducted pursuant to 74 O.S. § 212.

The Office of the State Auditor and Inspector is committed to serve the public interest by providing independent oversight and by issuing reports that serve as a management tool to the State. Our goal is to ensure a government that is accountable to the people of the State of Oklahoma.

We wish to take this opportunity to express our appreciation to the agency's staff for the assistance and cooperation extended to our office during the course of our engagement.

Sincerely,

A handwritten signature in blue ink that reads "Jeff A. McMahan".

JEFF A. McMAHAN  
State Auditor and Inspector

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**Background**

The mission of the Board of Dentistry is to promote, protect and provide public health and safety to the citizens of Oklahoma by regulating the practice of dentistry, dental hygiene, dental assisting and the fabrication of dental appliances in dental laboratories by enforcing laws, rules and policies. The Board will ensure ethical, competent and moral character of all licensees or permit holders. The Board will provide all resources required to accomplish its goals and objectives.

**Board Members**

<u>NAME</u>	<u>TITLE</u>	<u>TERM EXPIRE DATE</u>
DR. JAMES SPARKS	PRESIDENT	JUNE 2006
DR. BRUCE HORN	1 <sup>ST</sup> VICE PRESIDENT	JUNE 2005
DR. KAREN COX-HAYMAKER	2 <sup>ND</sup> VICE PRESIDENT	JUNE 2006
DR. DOUGLAS BRAMMER	SECRETARY-TREASURER	JUNE 2004
DR. DOUG AULD	MEMBER	JUNE 2004
MS. JAMIE CARPENTER	MEMBER	JUNE 2006
DR. JEFF LUNDAY	MEMBER	JUNE 2005
GARY D. MADISON	MEMBER	JUNE 2006
LOUENDA NESBIT, R.D.H.	MEMBER	JUNE 2006
DR. BRUCE SCOTT	MEMBER	JUNE 2006
DR. JOSEPH P. SEAY	MEMBER	JUNE 2004

**Key Staff**

LINDA C. CAMPBELL, C.P.M. ....	EXECUTIVE DIRECTOR
TAMMI MAXBERRY .....	PRINCIPAL ASSISTANT
CYD JONES .....	SECRETARY
RON HERWIG .....	INVESTIGATOR
JAMES L. SEELY .....	INVESTIGATOR



STATE OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN  
State Auditor and Inspector

**TO THE BOARD OF DIRECTORS OF THE BOARD OF DENTISTRY**

For the purpose of complying with 74 O.S. § 212, we have performed the following procedures for the fiscal year 2004:

1. We reviewed internal controls over cash, receipts, and disbursements.
2. We tested a sample of deposits to determine they were properly posted to the financial records and had adequate supporting documentation.
3. We tested a sample of disbursements to determine they were properly posted to the financial records and had adequate supporting documentation.
4. We performed analytical procedures to test the reasonableness of payroll disbursements;

We also prepared a Schedule of Receipts, Disbursements and Changes in Cash from information obtained from the statewide CORE accounting system. This schedule has been included for informational purposes only.

Our procedures were limited to those defined above and were less in scope than would be necessary to express an opinion on any of the items referred to above or to express an opinion on the effectiveness of the Board of Dentistry's internal controls or any part thereof. Accordingly, we do not express such opinions. Alternatively, we have identified the procedures we performed. There were no findings resulting from these procedures.

Sincerely,

A handwritten signature in blue ink that reads "Jeff A. McMahon".

JEFF A. McMAHAN  
State Auditor and Inspector

April 11, 2005

## Board of Dentistry

### SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH FOR THE YEAR ENDED JUNE 30, 2004

**RECEIPTS:**

Dental Regis, Exam, & Other Fees	404,410
Payroll Deducts In/Out Transfer	132
<b>Total Receipts</b>	<b>404,542</b>

**DISBURSEMENTS:**

Personnel Services	204,532
Professional Services	51,092
Travel	24,131
Misc. Administrative Expenses	44,316
Rent Expense	22,604
General Operating Expenses	4,842
Inter/Intra Agency Pmts	5,476
Office Furniture & Equipment	1,181
Other	382
<b>Total Disbursements</b>	<b>358,556</b>

**RECEIPTS OVER (UNDER)  
DISBURSEMENTS**

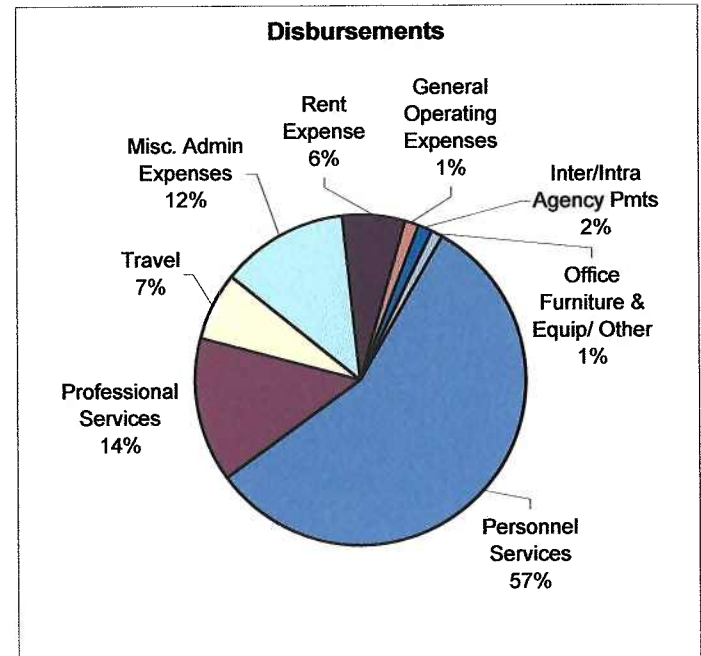
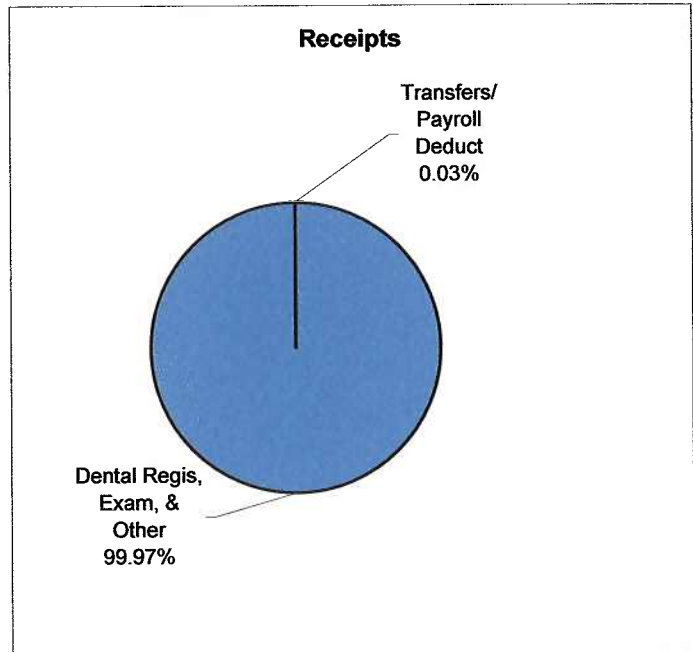
45,986

**CASH - Beginning of year**

459,529

**CASH - End of year**

505,515



## **Other Information**

### ***Clearing Account***

The Board of Dentistry maintains a clearing account to deposit revenues collected on a daily basis. All items deposited into the clearing account are held there until such items have been honored by the paying entity. Once these items have been honored, the revenues are transferred for deposit into the agency's operating fund(s). The agency's clearing account had a cash balance of \$24,369 at June 30, 2004. As of this date, this amount had not yet been deposited into the agency's operating fund(s) and is not considered to be available to fund the agency's general operations. As a result, the clearing account's cash balance, revenues, and disbursements are not included in the accompanying Schedule of Receipts, Disbursements, and Changes in Cash Balance.

### ***Payments to the State General Revenue Fund***

In accordance with 62 § 211, the Board of Dentistry shall remit 10% of all license and fee revenues received to the State of Oklahoma General Revenue Fund. During fiscal year 2004, the agency submitted \$44,926 to the State's General Revenue Fund. As previously discussed, the agency maintains a clearing account in which receipts are deposited. When the required deposit of monies is made to the State's General Revenue Fund, it is made directly from the agency's clearing account. As a result, these receipts and disbursements are not included in the accompanying Schedule of Receipts, Disbursements, and Changes in Cash.



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