

**OKLAHOMA STATE AUDITOR AND INSPECTOR
JEFF A. MCMAHAN**



**ANNUAL
REPORT**

MISSION STATEMENT



Our MISSION is to

PROTECT YOUR

TAX DOLLARS

by reducing waste,

fraud and creating

change that

IMPROVES your

government.

The Honorable Brad Henry
Governor of the State of Oklahoma
Room 212, State Capitol
Oklahoma City, Oklahoma 73105

Dear Governor Henry,

A hundred years ago your predecessor stood on the steps of the capitol in Guthrie and laid out a plan for the creation of a new state. In his first inaugural address to the people of Oklahoma he also called for the creation of the Office of the State Auditor and Inspector.

Today, the dedicated employees of this agency and I, present to you the work this office has done during our centennial year.

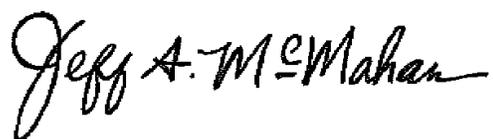
I would like to take this opportunity to commend the officials and the employees of the state, county and municipal governments for the work they do for the people of Oklahoma. Auditing is critical by nature. I do not want the work represented in these pages to take away from the many positive things that our government and its employees do on a daily basis. It is designed to help guide them to strive for excellence and accountability.

There are many changes taking place in the auditing world, new standards and requirements that the auditors, agencies and the counties they audit will be dealing with in the coming year. We are striving with these changes to insure the taxpayer's dollars are both protected and used in the best way possible.

The State Auditor and Inspector's Office has several divisions: County, State Agencies, Investigative, Mineral Management, Performance, Management Services and Quality Assurance. We are also required to provide both computer support and the forms and guidelines for the cities, schools and counties to create and file their budgets. In this report you will see both the statutes that define what our obligations are and the work we have done in the previous fiscal year.

It is with great pride I present this report to you and to the people we were both elected to serve.

Respectfully,



Jeff McMahan
Oklahoma State Auditor and Inspector



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Commitment to Audit Quality

Oklahoma State Auditor and Inspector, Jeff A. McMahan, was elected by the citizens of Oklahoma in accordance with Article VI, Section 1 of the Constitution of the State of Oklahoma. McMahan was re-elected for a second term in November 2006 and took the oath of office January 13, 2007.

The objectives of the State Auditor and Inspector's Office are to provide comprehensive audits of the collections, receipts, obligations, expenditures and use of public funds; to identify deficiencies in financial and compliance practices and their causes; to offer constructive recommendations to assure full compliance with both the intent and the requirements of state and federal statutes; and to prescribe forms and accounting procedures for county government.

Through the audit function, the Office of the State Auditor and Inspector performs independent, objective and comprehensive evaluations of the practices and operations of state, county and local governments. This information provides government officials and citizens of Oklahoma insight into the operations of agencies, boards, commissions and governmental offices dealing with public funds.

The need to maintain fiscal accountability for public funds is of primary importance. A well designed and functioning accounting system is the key to maintaining an adequate level of accountability. The audit function, as performed by our auditing staff, provides comments on internal control, which enhances the prevention and detection of accounting system breakdowns, thereby preventing the loss of government assets. The State Auditor and Inspector promotes the development of accounting at a level that will ensure adequate accountability of public funds through our monitoring presence and by recommending corrective action. Additionally, our audit reports often cite recommendations for improving the economy, efficiency and quality of services delivered by the various entities we audit.

The audit coverage, by providing a continual flow of fiscal and compliance information, can aid in significant improvements in state and local government operations. Audit programs and reports are updated and reviewed continuously to keep our office responsive to the needs of the citizens and in compliance with the intent of the Legislature. All staff audit teams are trained and knowledgeable concerning standard auditing procedures for the government entities to which they are assigned. The audit teams attend several continuing education programs and in-house training seminars each year.

Audit functions are conducted in accordance with Generally Accepted Auditing Standards (GAAS) as promulgated by the American Institute of Certified Public Accountants (AICPA) and in

**...to maintain
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accordance with Government Auditing Standards issued by the Comptroller General of the United States. Reports are issued at the conclusion of the audit and are available as public documents. During the annual period ending June 30, 2007, the Office issued a total of 467 reports.

It is the responsibility of each governmental entity to carry out legislative programs and to properly use public monies. The responsibility of the State Auditor and Inspector's Office is to audit the income and expenditures of public funds and to report those findings to the Governor, Legislature, the governmental entity and to the public. Resolving issues noted in the audit reports are the responsibility of the governing board, the Attorney General or the District Attorney.

Another important function of the Office of the State Auditor and Inspector is to monitor new legislation impacting the Office. At the end of each legislative session, these bills are reviewed and as a result, modifications to office operations and audit programs are implemented as needed. These modifications may include changes in the scope or coverage of particular audits, special reporting or in office procedures.

The Office provides support and training for elected county officials concerning purchasing, standard accounting procedures, new legislation affecting those procedures and sound management practices.

The major services provided by the Office are:

- Administrative Support Services
- Local Government Services
- State Agency Services
- Quality Assurance

Agency Vision

As the citizens' watchdog, the State Auditor and Inspector will continue to be the leader in enhancing public accountability and trust in state government. We envision the State Auditor and Inspector being a leader and key player in the State's use of technology to become more efficient and effective in the delivery of services. We also foresee the State Auditor and Inspector leading the way in performance accountability in Oklahoma.

Agency Core Values

- Accountability - We work for the citizens of Oklahoma and we are accountable to them. We believe every citizen has a right to expect friendly, courteous service; fair and equitable treatment, delivered in a professional manner. We expect excellence in the services we provide. Our auditors, information technology specialists and

multidisciplinary professionals seek to improve the economy, efficiency, effectiveness and credibility of government in Oklahoma. As the citizens' watchdog, we serve as a deterrent to crime.

- Integrity - We will conduct all engagements with honesty, integrity, and objectivity, without bias. We will build relationships with clients and constituents based upon trust, cooperation and open communication.
- Reliability – We will provide high quality services and reports. Our reports will be accurate, useful, easy to read and easy to understand.
- Independence – We require all staff members to be independent both in appearance and in fact, with respect to any engagement wherein we provide audit services. The State Auditor and Inspector, separately elected by the voters of Oklahoma, is organizationally independent. Therefore, we are uniquely in the position to offer audit services to any of the three branches of government (executive, legislative or judicial).

Agency Goals

- Provide high quality audit services.
- Provide high quality services in such areas as information technology, management and consulting.
- Maintain a credible, professional organization devoted to serving the needs of our clientele.

Changes in Services

Financial and compliance audits will always be an integral part of fiscal accountability. The current trend in governmental auditing is a shift in emphasis toward performance audits. It is becoming more important for government audit organizations to assess performance as a means of helping governments provide services in the most economical and efficient manner.

Legislation on the Federal and State level is requiring a transition to performance and results oriented accountability. 62 O.S. § 45.1 et. seq., of the Forty-Seventh Legislature established the Oklahoma Program Performance Budgeting and Accountability Act. The United States Congress passed the Government Performance and Results Act in 1993. We anticipate over the next few years that federal grant audit requirements will shift toward performance accountability.

We are developing skills in these new and changing times that will benefit our clients.

**Accountability,
Integrity,
Reliability
and Independence.**

It is hereby declared to be the purpose and intention of the Legislature to strengthen the system of checks and balances upon receipt and disbursement of county funds through audit by the independent State Agency of the State Auditor and Inspector and to that end and by this act mandatorily require the appropriation and dedication of certain funds to that purpose in order to provide more nearly adequate and sufficient means for complete annual audit and report thereof.

**- Oklahoma Statute
19 § 177.1**

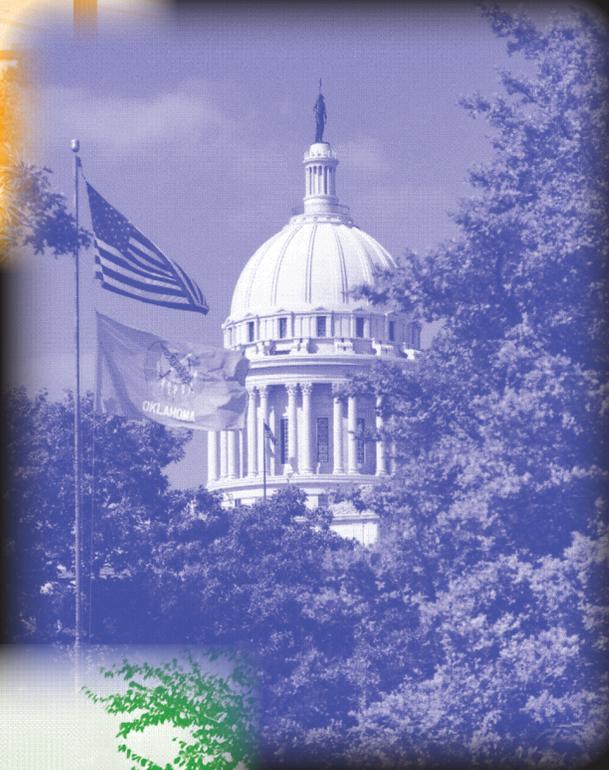
Administrative Services

Jeff A. McMahan is the chief executive officer of the State Auditor and Inspector's Office. Administrative Services consists of the State Auditor and Inspector, the Deputy State Auditor and Directors of Audit Services. Each director is responsible for the planning and administration of their division within the Office. Administrative Services is the "umbrella" under which all other divisions function. Directors also assist in the supervision of many internal functions of the Office concerning budgeting, personnel, office policy, consistency in audit coverage and general administration of the Office.

Support Services is responsible for daily internal operations. Financial responsibilities include purchasing, budgeting, billing and claims processing. All personnel and employee benefit information is maintained by this department, as well as an information system containing audit tracking and time accounting data. Support Services provides the printing, binding, distribution and file maintenance of all reports published by the State Auditor and Inspector's Office. This department is also responsible for archiving reports and distributing supplies and equipment.



Local Government Services



"I can assure you, public service is a stimulating, proud and lively enterprise. It is not just a way of life, it is a way to live fully."

-Lee H. Hamilton

County Audit Services

The County Audit Division is responsible for conducting financial and compliance audits in all 77 counties across the State, as well as 51 Emergency Medical Service Districts and 27 district attorneys. These audits are conducted on-site; therefore, four separate branch offices in Ada, Tulsa, Weatherford and Oklahoma City are maintained to minimize travel costs. Each branch office is staffed with an audit manager, audit supervisors and auditors.

This division also conducts cash counts and reconciles the accounts maintained by each county treasurer. Consulting services are also provided to all county officers regarding maintenance of proper accounting records and execution of proper accounting procedures. These services have been extremely beneficial to the audit staff, the officials and the taxpayers of Oklahoma. The result is more efficiently managed offices creating a more reliable audit trail and increased accountability to the taxpayers.

When there is a transition of elected officials, auditors perform specific procedures covering the internal controls and compliance requirements of the office. Each year new standards, laws and forms are introduced which affect the accounting systems and the internal control of county offices. As a result, the County Audit Director, audit managers and supervisors revise and update audit programs and report formats annually.

*A list of reports issued during this period appears in the "Detailed List of Audit Coverage" in the back of this report.

Management Services

The Management Services Division of the Auditor's Office is comprised of three staff members and provides technical assistance to all county officials and other political subdivision, as mandated by the Constitution of the State of Oklahoma and the Oklahoma State Statutes.

The State Auditor and Inspector's Office is directed by State Statutes to prescribe the forms used by county officials in maintaining the books and records of the county. Other functions of the division are to continuously update and revise the Statute Reference Manual, track bills in the House and Senate, which pertain to county government and issue bulletins to county officers advising them of changes in accounting procedures, current forms to be used and notification of statewide meetings. Management Services also routinely tracks Attorneys' Generals Opinions, which may affect county government.

The State Auditor and Inspector, or his designee, shall advise county offices on procedural and technical matters relating to accounting and budget procedures.

**-Oklahoma Statute
74 § 212.1**

During the annual period ended June 30, 2007, Management Services personnel prepared materials and gave presentations at numerous meetings as noted below.

County Officer Schools and Meetings

- County Assessors Annual Meeting - August 2006
- County Officers and Deputies Association of Oklahoma Conference - September 2006
- Northeast District County Officers and Deputies - October 2006
- Northwest District County Officers and Deputies - October 2006
- Association of County Commissioners of Oklahoma - November 2006 & April 2007
- Purchasing Workshop - November 2006
- County Officers and Deputies Association of Oklahoma Conference - February 2007
- SA&I Reporting Requirements for County Treasurers - March 2007
- Southwest District County Officers and Deputies - March 2007
- Northwest District County Officers and Deputies - March 2007
- County Clerks' Association Annual School - April 2007
- Court Clerks' Association Annual School - May 2007
- County Treasurers' Association Annual School - May 2007
- Southeast District County Officers and Deputies Spring Meeting - May 2007

Investigative Audit Services

The Investigative Audit Division is charged with the responsibility of conducting limited examinations, reviews and investigative audits of government entities upon a request of a petition of citizens, a request of the Governor, the Speaker of the State House of Representatives, the President Pro Tempore of the State Senate, a District Attorney, any Board of County Commissioners, or any public entity's governing board, in accordance with 74 O.S. § 212 and 74 O.S. § 227.8, respectively. This division is also responsible for assisting the Attorney General's Office in their investigations as directed by 74 O.S. § 18f.

Notwithstanding the provision of any other law, any state agency, board, commission, city or town, common school, technology center school, county, institution of higher education, public trust or political subdivision of the state may enter into agreements with the State Auditor and Inspector to perform audits, investigative or consultant services and the entity shall pay the State Auditor and Inspector for the services.

STATE AGENCY SERVICES



**“The service we
render to others is
really the rent we pay
for our room on this
earth. It is obvious that
man is himself a
traveler; that the
purpose of the world
is not ‘to have and to
hold’ but ‘to give and
to serve.’”**

-Sir Wilfred T. Grenfell

The State Agency Audit Division provides accountability of state government to its leaders, citizens and the federal government through financial audits, performance audits and information system audits. These three categories cover compliance audits, attestation engagements and other special audits as well.

Financial Audit Services

State Agency Financial Audit Services (FAS) conducts financial audits, federal compliance audits and attestation services in accordance with Government Auditing Standards. FAS also provides other audit services for state agencies and acts on requests for services from legislators, state agency management and concerned citizens, which are conducted as special projects.

One of the primary projects for FAS is the State's Single Audit. This audit covers the operations of all state agencies, boards and commissions and is conducted in accordance with Office of Management and Budget A-133, Audits of States, Local Governments and Non-Profit Organizations. The Single Audit is a combination of two separate, yet interrelated audits with one being the audit of the State's Comprehensive Annual Financial Report (CAFR). The State's CAFR has received the "Certificate of Achievement for Excellence" in financial reporting from the Governmental Finance Officers' Association every year since 1996. The second portion of the Single Audit covers federal funds expended by state agencies and their compliance with applicable laws and regulations.

FAS is also responsible for compliance-type audits of state institutions of the Oklahoma State System of Higher Education when requested in accordance with 74 O.S. § 213 (D) and for special audits and investigations upon request of the Governor or Attorney General of the State of Oklahoma.

*A complete listing of financial and compliance audits and other services performed appears in the "Detailed List of Audit Coverage" in the back of this report.

In addition to the services discussed above, members of FAS have participated in the National Peer Review Program conducted by the National Association of State Auditors, Comptrollers and Treasurers (NASACT). NASACT is an organization for state officials who deal with the financial management of state government. NASACT's membership is comprised of officials who have been elected or appointed to the Office of State Auditor, State Comptroller or State Treasurer in the fifty states, the District of Columbia and U.S. Territories. Peer reviews are required by Government Auditing Standards every three years to ensure audit agencies meet audit industry standards. The State Auditor and Inspector's Office successfully passed its latest

“Performance audits are an objective and systematic examination of evidence to provide an independent assessment of the performance and management of a program against objective criteria...”

- Government Auditing Standards

51 O.S. § 24A.28.E provides that information technology of a public body or public official may be kept confidential if the information identifies specific details of the system.

peer review in 2003. In order to defray cost of our own peer review, State Agency Audit Division members have served on peer review teams for the states of Arizona and South Carolina.

Performance Audit Services

Performance Audit Services provide information to improve operations and aid those responsible for initiating corrective action. 74 O.S. Supp. 2001 § 213.2 authorizes the State Auditor and Inspector to conduct a performance audit on any public officer, institution or other governmental entity upon the written request of the Governor, the chief executive officer of a governmental entity or pursuant to a concurrent resolution of the Legislature.

The main types of performance audits performed by this Office include economy audits, efficiency audits and program effectiveness audits. Economy and efficiency audits determine whether an entity is acquiring, protecting and using its resources in the most productive manner. Program effectiveness audits address and measure the extent to which a program is achieving its goals and objectives.

*A complete listing of completed performance audits appears in the “Detailed List of Audit Coverage” in the back of this report.

Information Systems Audit Services

Information Systems Audit Services (ISAS) assists both Financial Audit Services and Performance Audit Services in assessing internal controls related to state agency information systems. ISAS is accountable for obtaining and documenting an understanding of the internal control structure in agency’s information systems. The results of these assessments are included in the financial, compliance or performance audit reports.

ISAS also performs stand-alone information systems audits and security reviews to assist in providing managers of the State’s data resources with useful information so they can successfully manage the risks associated with implementing and using technology. These audits are performed in accordance with standards established by the Information Systems Audit and Control Association. As a matter of public safety and because of their nature, most audits of this type are considered confidential under 51 O.S. § 24A.28.E.

In addition, ISAS provides services in the area of computer forensic analysis. Evidence of fraud and abuse may be found on computers and the ISAS works to acquire, identify and analyze this evidence. ISAS assists the Investigative Audit Services staff and/or law

enforcement through specialized software and hardware to recover evidence of official misconduct by public employees and to support civil or criminal action against persons or entities engaging in illegal activities.

Network Administrative Services

Network Administration Services provide support for all software applications and computer hardware used within the Office. There are five network locations connected via a virtual private network that falls under the responsibility of this department. We also have four off site locations we also service with computer support which are located at Remington Park Race Track, Oklahoma Tax Commission, Department of Human Services and Oklahoma Department of Transportation.

System Development Services

The System Development Division provides IT support to county offices. This support involves both hardware and software. Software support includes database system creation and maintenance with special emphasis on program accuracy and functionality.

Coordination with other agency database needs is also a significant requirement when designing and maintaining data sharing modules. Every effort is made to guarantee proper communication when reviewing data sharing needs to insure data integrity between all necessary platforms.

The Office of the State Auditor and Inspector is authorized to enter into a contract with each board of county commissioners of this state of the purpose of providing uniform computer systems development including computer software, for county government in accordance with the provision of Sections 178.4 and 693 of Title 19 of the Oklahoma Statutes.

- Oklahoma Statute 74 § 212.2

QUALITY ASSURANCE



**“The best way to find yourself is to lose
yourself in the service of others.”**

- Ralph Waldo Emerson

Quality Assurance and Audit Review

The Quality Assurance and Audit Review Division is comprised of four staff members who are responsible for coordinating the Internal Quality Control Program, the External Peer Review (every three years) and the Federal Quality Control Review (QCR). This division is also in charge of collecting and reviewing all audits and attestation reports on governmental entities required by Oklahoma Statute 74 O.S. § 212A to be filed with our Office.

Under Oklahoma Statute this division monitors a total of 1,226 public trusts and continues to actively pursue any noncompliance with filing requirements. This Office has made significant strides toward informing trusts of their responsibility to initiate audits. Due to this effort, 889 trusts were in compliance and 337 trusts were noncompliant during the fiscal year ending June 30, 2007.

As of June 30, 2007, there were 94 hospital trusts. As required by 19 O.S. § 794, all county-owned hospitals must file an annual audit with this Office; subsequently Oklahoma has 21 county owned hospitals, with one being noncompliant. As required by 60 O.S. § 180.1 and 180.2, all public trusts are required to file annual audits with this Office. As of June 30, 2007, 78 of Oklahoma's 94 hospital trust authorities were in compliance with these statutes.

As required by 74 O.S. § 212A, all governmental entities receiving public funds shall file with this Office a financial statement audit in accordance with Generally Accepted Auditing Standards and Generally Accepted Government Auditing Standards, as of the end of each fiscal year. During this period, there were a total of 1,183 general audits; 911 were in compliance and 272 were noncompliant.

The general audits are listed as follows:

Colleges	28	Schools	593
Conservation Districts	94	Non-Government	163
Rural Water Districts	303		

There are a total of 592 cities in Oklahoma, 447 were in compliance and 145 were noncompliant as of June 30, 2007.

Other responsibilities include coordinating the internal quality control program ensuring that audit policies and procedures are adopted and followed by the organization and that all audit reports meet statutory and technical criteria. This is accomplished through review of all audit reports and a sample of audit work papers.

Coordinating the external peer review includes gathering information for the peer review team leader and answering/directing the team's questions while they are on-site. This peer review is held once every three years, as required by Government Auditing Standards. In general, the Federal QCR is held concurrently with the external peer review, and the Division's responsibilities for it are the same as those for the peer review.

Continuing Professional Education

The State Auditor and Inspector's Office's Continuing Professional Education (CPE) Program is recognized throughout the state for its excellence. The Training Director is responsible for the design and implementation of a comprehensive program that meets the requirements of the Agency's policies, General Accounting Office (GAO), the Oklahoma Accountancy Board, the Oklahoma Office of Personnel Management and other professional organizations and certification programs. In addition, the training director serves as seminar presenter, serves on multi-agency task forces, assists other agencies with training resources, and serves as the Agency's Employee Wellness and Safety Coordinator.

Ensuring compliance with Government Auditing Standards issued by the Comptroller General of the United States, staff members assigned to audit federal programs are required to complete 80 hours CPE in a two-year period. Of those 80 hours, 24 are required to be in subjects directly related to the government environment and to governmental auditing. Staff auditors are required to complete a minimum of 20 hours of CPE annually to remain current with any changes to auditing professional standards.

The State Auditor and Inspector shall provide adequate continuing professional education for all staff members necessary to comply fully with federal requirements to ensure the acceptability of all audits performed under Section 2 of this act. Such training may take the form of courses presented by competent state and federal employees, the American Institute of Certified Public Accountants and other organizations recognized by the Office of Management and Budgets as competent to provide such training.

**- Oklahoma Statute
74 § 219 A**

Continuing Professional Education Seminars Period Ending June 30, 2007

August Seminar

Interviewing Skills for Auditors

By: Melinda Crutchfield, CFE
Tennessee Office of the Comptroller of the Treasury

September Seminar

Internal Controls: Can't Live With 'Em, Can't Live Without 'Em

By: Beth Woods, CPA
North Carolina Office of the State Auditor

October Seminars

Database Development for Auditing Purposes

By: Wes Edens
SA&I Special Investigation Division

Performance Auditing

By: Kevin Wright and Jeff Brown
SA&I State Agency Audit Division

Risk-Based Auditing Focusing on Expectations and Analytical Procedures and Ethics in Work Life

By: Frank Crawford, CPA
Crawford and Associates

November Seminars

The Challenges of Supervision in the Governmental Environment and A Friend in OSCN

By: Tamara Lawson, Melissa Capps, and Jennifer Needham
SA&I

January Seminar

The Challenges of Supervision in the Governmental Environment

By: Tamara Lawson
SA&I Continuing Professional Education Division

Continuing Professional Education Seminars

Period Ending June 30, 2007

February Seminar

Auditing County Emergency Medical Services

By: Sherri Merle
SA&I County Audit Division

March Seminars

The Budget Process for County Government, County Purchasing and Auditing the Court Clerk's Office

By: Greg Hodges, Cheryl Wilson and Brenda Warren
SA&I Management Services

Auditing County Emergency Medical Services

By: Sherri Merle, Manager
SA&I County Audit Division

The Budget Process for County Government, County Purchasing and Auditing the Court Clerk's Office

By: Greg Hodges, Cheryl Wilson and Brenda Warren
SA&I Management Services

April Seminars

Auditing County Emergency Medical Services

By: Sherri Merle
SA&I County Audit Division

The Budget Process for County Government, County Purchasing and Auditing the Court Clerk's Office

By: Greg Hodges, Cheryl Wilson and Brenda Warren
SA&I Management Services

Internal Control Documentation

By: Kevin Wright
SA&I State Agency Audit Division

Updates on County General Procedures

By: Artie Hudson and Cindy Perry

Continuing Professional Education Seminars Period Ending June 30, 2007

May Seminar

Forms and Programs Update

By: Kevin Wright
SA&I State Agency Division

June Seminars

Functions of the Office of the State Treasurer

By: Susan Nicewander
Oklahoma Office of the State Treasurer

Functions of the Office of State Finance

By: Jennie Pratt, Accounting Manager
Oklahoma Office of State Finance

A-133

By: Kevin Wright, Melain Eavenson and Josh Richards
SA&I State Agency Audit Division

Updated Procedures For Audit Risk Suite SAS 104-111

By: Diana Nichols
SA&I Quality Assurance Division

Using Audit Command Language (ACL)

By: Chris Pembroke
SA&I County Audit Division

Professional Ethics 2007

By: Mike Crawford, CPA
Crawford and Associates

**Beginning
January 1, 2008
the Oklahoma
Abstractors Board
shall have the total
responsibility of
administering and
enforcing the
Oklahoma
Abstractor's Act.

-SB 909 passed
during Oklahoma's
51st Legislature**

Abstractor Industry Services

In 1984 the Oklahoma State Legislature adopted the Oklahoma Abstractor's Law (74 O.S. § 227.10 et seq.), which directed the State Auditor and Inspector to regulate Oklahoma's abstract industry.

The Office of the State Auditor and Inspector employs an Abstractor Registrar and secretary to staff the Abstractor Division. This department issues Certificates of Authority, Individual Abstractor Licenses and Permits to Build Abstract Plants. In FY-2007, the Abstractor Division issued/renewed 976 Individual Abstractor Licenses, 128 Certificates of Authority and two renewals for permits to build new abstract plants. A continued emphasis on licensing compliance has resulted in a slight increase of licensed abstractors over the previous fiscal year.

Abstractor Industry Services has assisted with the development and passage of new legislation amending the statutes to promote better compliance and customer service by the industry. This new legislation became law on July 1, 2007. The division has also promulgated rules and regulations at Title 80 of the Oklahoma Administrative Code, to which all abstract companies must conform.

*Copies of these documents are available on the State Auditor and Inspector's web site.

The Abstractor Registrar investigates consumer and industry complaints concerning abstracting issues and attempts to resolve them by using informal resolution methods. When needed, the State Auditor appoints a hearing examiner and/or a hearing board for resolution of formal complaints against abstract companies.

Minerals Management Audit Services

Minerals Management Audit Services is in charge of assisting the Federal Government in the performance of mineral royalty audits of Federal lands within the State of Oklahoma as authorized by Section 205 of the Federal Oil and Gas Royalty Management Act of 1982 (FOGRMA) and Royalty Simplification and Fairness Act (RSFA). This program insures that all royalty payments due to the State of Oklahoma and the Federal Government are accurately accounted for.

Horse Racing Audit Services

Horse Racing Audit Services is responsible for monitoring all wagering activities at the current four operating racetracks and their off-track wagering facilities, licensed by the Oklahoma Racing Commission by Oklahoma Statute Title 3A § 204 A.9. A portion of all wagers are

paid to State funds established in the State Treasurer's Office. Horse Racing Audit Services monitors all wagers on live races, in-State simulcast races and out-of-State simulcast races; tracks all commissions as well as funds that are returned to the public for winning pari-mutual tickets. The cost of this monitoring is paid contractually by the Oklahoma Horse Racing Commission and from an amount set aside for that purpose from monies wagered as directed by Oklahoma Statute Title 3A § 205.6a.5 and 205.7J.

Gaming Audit Services

Gaming Audit Services is responsible for monitoring all gaming activities at the current three operating racetracks conducting gaming licensed by the Oklahoma Racing Commission.

Gaming Audit Services monitors all gaming revenue and tracks the portion of all gaming proceeds that are to be paid to the State Educational Funds established at the Oklahoma Tax Commission. In addition, all monies paid to various horseman purse funds are also accounted for. The cost of monitoring is paid from an amount set aside for that purpose from a contract with the Oklahoma Horse Racing Commission.

State Board of Equalization Support

The Oklahoma State Board of Equalization is a constitutionally authorized board comprised of seven ex-officio board members. The members include the Governor, Lieutenant Governor, State Treasurer, State Auditor and Inspector, Attorney General, Superintendent of Public Instruction and Commissioner of the Department of Agriculture. The Governor serves as Chairperson and the State Auditor and Inspector serves as Secretary to the State Board of Equalization.

The principal duty of the State Board of Equalization is to adjust and equalize the valuation of real and personal property of the 77 counties and assess all railroad, airline and public service corporation properties. The Board also provides an estimate of revenue that will be available for appropriation by the Legislature.

During this annual period, the Board met five times and certified assessed valuations of 248 railroads, airlines and public service corporations.

The Board also received approximately 1,827 annual budgets that included counties, cities, towns, school districts and other taxing jurisdictions within the State of Oklahoma. Budgets are reviewed to verify that all valuations and levies reflected agree with those certified by the local official.

State Pension Commission Support

The principal duty of the Pension Commission is to review and publish comparative quarterly and annual performance reports analyzing the investment performance of Oklahoma's seven pension systems, specifically for firefighters, police, justices and judges, law enforcement personnel, teachers, public employees and wildlife department personnel.

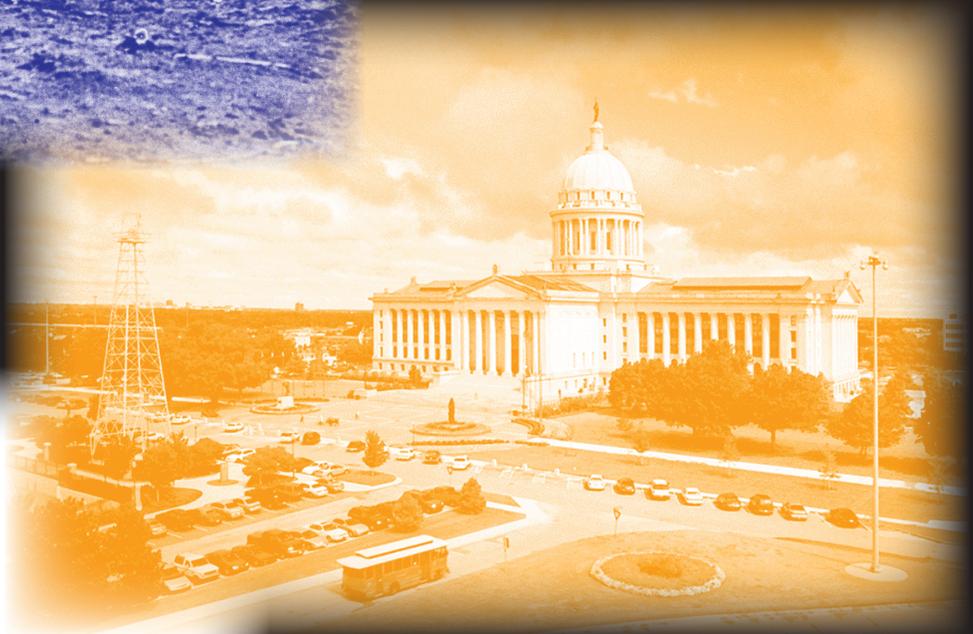
The Oklahoma State Pension Commission is comprised of seven members, including the State Auditor and Inspector or his designee, the Director of the Department of Central Services, the State Treasurer (or their designees); one member of the Senate appointed by the President Pro Tempore of the Senate, one member of the House of Representatives appointed by the Speaker of the House of Representatives, and two members appointed by the Governor.

The Commission is also directed by statute to hire one or more pension fund management consultants to assist the Commission in accomplishing its objectives. The consultant is considered a fiduciary of the state retirement systems.

During this annual period, the Commission met four times and presented eight reports.

In accordance with 74 O.S. § 941 the State Auditor and Inspector, or his designee, serves as a member of the Oklahoma State Pension Commission also providing administrative support.

DETAILED LIST OF AUDIT COVERAGE



**“Let the public service be a
proud and lively career.”**

-President John F. Kennedy

County Government - Financial Audits

Entity and Release Date

Adair County FY '05	7.19.06	Stephens County FY '06	6.1.07
Alfalfa County FY '05	10.3.06	Texas County FY '05	7.24.06
Atoka County FY '05	7.26.06	Tillman County FY '05	8.29.06
Beckham County FY '06	6.26.07	Tulsa County FY '06	5.3.07
Canadian County FY '06	1.25.07	Tulsa County A-133 FY '06	5.3.07
Cherokee County FY '05	7.24.06	Woods County FY '05	8.11.06
Choctaw County FY '05	2.27.07	Woods County FY '06	6.18.07
Choctaw County FY '06	3.1.07	Woodward County FY '06	4.20.07
Cimarron County FY '05	12.26.06		
Cimarron County FY '06	1.10.07		
Coal County FY '05	8.29.06		
Comanche County FY '06	3.26.07		
Cotton County FY '05	3.16.07		
Cotton County FY '06	3.22.07		
Garfield County FY '06	4.5.07		
Grady County FY '05	1.25.07		
Grant County FY '05	10.13.06		
Haskell County FY '05	8.11.06		
Haskell County FY '06	5.23.07		
Hughes County FY '05	12.15.06		
Kay County FY '05	9.5.06		
Kingfisher County FY '05	8.11.06		
McCurtain County FY '05	5.24.07		
Muskogee County FY '05	9.7.06		
Noble County FY '05	6.15.07		
Noble County FY '06	6.15.07		
Oklahoma County FY '06	3.13.07		
Oklahoma County A-133 FY '06	3.12.07		
OK City Co. Health FY '06	4.11.07		
Osage County FY '05	5.2.07		
Payne County FY '05	6.1.07		
Payne County FY '06	6.1.07		
Roger Mills County FY '06	4.19.07		

County Court Clerk Statutory Audits

Entity and Release Date

Alfalfa Court Clerk FY '05	9.21.06	Osage Court Clerk FY '05	12.12.06
Beckham Court Clerk FY '06	4.16.07	Osage Court Clerk FY '06	12.12.06
Caddo Court Clerk FY '06	5.3.07	Payne Court Clerk FY '05	3.16.07
Canadian Court Clerk FY '06	1.3.07	Payne Court Clerk FY '06	3.16.07
Choctaw Court Clerk FY '05	1.30.07	Roger Mills Court Clerk FY '06	3.1.07
Choctaw Court Clerk FY '06	1.30.07	Rogers Court Clerk FY '05	8.21.06
Cimarron Court Clerk FY '05	10.20.06	Rogers Court Clerk FY '06	3.13.07
Cimarron Court Clerk FY '06	10.20.06	Stephens Court Clerk FY '06	4.10.07
Coal Court Clerk FY '05	8.21.06	Texas Court Clerk FY '06	5.25.07
Comanche Court Clerk FY '06	2.12.07	Tillman Court Clerk FY '05	8.29.06
Cotton Court Clerk FY '05	12.28.06	Tulsa Court Clerk FY '06	6.29.07
Cotton Court Clerk FY '06	12.28.06	Woodward Court Clerk FY '06	4.16.07
Garfield Court Clerk FY '06	1.30.07		
Grady Court Clerk FY '05	1.3.07		
Grant Court Clerk FY '05	9.5.06		
Haskell Court Clerk FY '05	8.21.06		
Haskell Court Clerk FY '06	5.25.07		
Hughes Court Clerk FY '05	10.20.06		
Johnston Court Clerk FY '05	5.28.07		
Johnston Court Clerk FY '06	5.28.07		
Kay Court Clerk FY '05	8.21.06		
Lincoln Court Clerk FY '06	6.27.07		
Lincoln Court Clerk FY '06	6.7.07		
Mayes Court Clerk FY '05	9.28.06		
McIntosh Court Clerk FY '05	10.3.06		
McIntosh Court Clerk FY '06	10.3.06		
Muskogee Court Clerk FY '05	10.3.06		
Noble Court Clerk FY '05	6.1.07		
Noble Court Clerk FY '06	6.1.07		
Oklahoma Court Clerk FY '05	8.30.06		
Oklahoma Court Clerk FY '06	6.5.07		

County Treasurer Reviews

Entity and Release Date

Adair Treasurer Review FY '05	9.28.06	Hughes Treasurer Review FY '07	5.4.07
Adair Treasurer Review FY '07	6.15.07	Jackson Treasurer Review FY '07	12.14.06
Alfalfa Treasurer Review FY '06	7.20.06	Jefferson Treasurer Review FY '07	6.28.07
Alfalfa Treasurer Review FY '07	3.15.07	Johnston Treasurer Review FY '07	5.30.07
Atoka Treasurer Review FY '07	5.30.07	Kay Treasurer Review FY '07	6.18.07
Beaver Treasurer Review FY '07	1.24.07	Kingfisher Treasurer Review FY '07	6.28.07
Beckham Treasurer Review FY '06	7.20.06	Kiowa Treasurer Review FY '06	7.20.06
Beckham Treasurer Review FY '07	5.30.07	Kiowa Treasurer Review FY '07	5.30.07
Blaine Treasurer Review FY '07	10.6.06	Latimer Treasurer Review FY '06	7.26.06
Caddo Treasurer Review FY '06	7.26.06	Latimer Treasurer Review FY '07	5.30.07
Caddo Treasurer Review FY '07	6.28.07	Lincoln Treasurer Review FY '07	3.14.07
Carter Treasurer Review FY '07	5.30.07	Logan Treasurer Review FY '07	3.14.07
Cherokee Treasurer Review FY '07	4.17.07	Love Treasurer Review FY '07	6.5.07
Cimarron Treasurer Review FY '07	1.24.07	Major Treasurer Review FY '07	3.15.07
Cleveland Treasurer Review FY '07	6.15.07	Marshall Treasurer Review FY '07	5.4.07
Coal Treasurer Review FY '07	1.3.07	Mayes Treasurer Review FY '05	9.28.06
Cotton Treasurer Review FY '06	7.20.06	Mayes Treasurer Review FY '07	4.17.07
Craig Treasurer Review FY '07	4.17.07	McClain Treasurer Review FY '07	6.5.07
Creek Treasurer Review FY '07	6.18.07	McCurtain Treasurer Review FY '06	8.21.06
Custer Treasurer Review FY '07	9.5.06	Murray Treasurer Review FY '07	5.4.07
Dewey Treasurer Review FY '06	7.26.06	Noble Treasurer Review FY '07	2.27.07
Dewey Treasurer Review FY '07	12.28.06	Nowata Treasurer Review FY '07	6.15.07
Ellis Treasurer Review FY '07	8.29.06	Oklahoma Treasurer Review FY '06	7.20.06
Garfield Treasurer Review FY '07	8.21.06	Oklahoma Treasurer Review FY '07	6.5.07
Garvin Treasurer Review FY '07	12.28.06	Osage Treasurer Review FY '07	6.15.07
Grady Treasurer Review FY '07	6.18.07	Pawnee Treasurer Review FY '07	3.1.07
Grant Treasurer Review FY '06	7.20.06	Pittsburg Treasurer Review FY '07	6.15.07
Greer Treasurer Review FY '07	12.14.06	Pontotoc Treasurer Review FY '07	5.30.07
Harmon Treasurer Review FY '07	11.15.06	Pottawatomie Treasurer Review FY '07	5.30.07
Harper Treasurer Review FY '06	7.20.06	Pushmataha Treasurer Review FY '07	1.24.07
Harper Treasurer Review FY '07	5.30.07	Roger Mills Treasurer Review FY '07	8.2.06

County Treasurer Reviews Entity and Release Date

Seminole Treasurer Review FY '06	6.5.07
Stephens Treasurer Review FY '06	7.20.06
Tillman Treasurer Review FY '06	7.26.06
Tulsa Treasurer Review FY '07	6.26.07
Wagoner Treasurer Review FY '07	6.15.07
Washita Treasurer Review FY' 06	7.20.06
Washita Treasurer Review FY '07	6.15.07
Woods Treasurer Review FY '07	9.28.06
Woodward Treasurer Review FY '07	12.14.06

County Officer Turnovers

Entity and Release Date

Adair Co. Commissioner #1 FY '07	3.14.07	Dewey Co. Commissioner #3 FY '07	1.24.07
Alfalfa Co. Commissioner #1 FY '07	1.24.07	Garfield Co. Court Clerk FY '07	1.24.07
Alfalfa Co. Commissioner #3 FY '07	1.24.07	Grady Co. Assessor FY '06	1.30.07
Beaver Co. Assessor FY '07	2.12.07	Grady Co. Commissioner #1 FY '07	1.3.07
Beaver Co. Commissioner #1 FY '07	11.15.06	Grant Co. Assessor FY '07	1.24.07
Beaver Co. Treasurer FY '07	1.30.07	Harmon Co. Clerk FY '07	11.15.06
Beckham Co. Assessor FY '07	1.24.07	Haskell Co. Commissioner #3 FY '07	1.29.07
Beckham Co. Commissioner #1 FY '07	1.24.07	Hughes Co. Commissioner #1 FY '07	10.13.06
Beckham Co. Court Clerk FY '06	7.26.06	Hughes Co. Commissioner #3 FY '07	1.29.07
Bryan Co. Commissioner #1 FY '07	1.29.07	Jackson Co. Assessor FY '07	6.15.07
Bryan Co. Commissioner #3 FY '07	1.30.07	Jackson Co. Commissioner #3 FY '07	1.24.07
Caddo Co. Assessor FY '07	2.27.07	Jackson Co. Court Clerk FY '07	6.15.07
Caddo Co. Commissioner #1 FY '07	1.24.07	Jackson Co. Commissioner #2 FY '07	6.15.07
Caddo Co. Court Clerk FY '07	9.28.06	Jefferson Co. Commissioner #3 FY '07	1.29.07
Choctaw Co. Commissioner #3 FY '07	3.1.07	Johnston Co. Commissioner #3 FY '07	1.29.07
Choctaw Co. Treasurer Review FY '07	1.30.07	Kay Co. Court Clerk FY '07	2.12.07
Cimarron Co. Treasurer FY '07	1.24.07	Kay Co. Treasurer FY '07	4.17.07
Cleveland Co. Commissioner #3 FY '07	2.12.07	Kiowa Co. Commissioner #1 FY '07	1.24.07
Coal Co. Treasurer FY '07	1.30.07	LeFlore Co. Assessor FY '07	1.30.07
Cotton Co. Assessor FY '07	1.10.07	Major Co. Commissioner #1 FY '07	1.29.07
Cotton Co. Commissioner #3 FY '07	1.29.07	Major Co. Sheriff FY '07	5.30.07
Cotton Co. Court Clerk FY '07	1.10.07	Marshall Co. Commissioner #1 FY '07	4.12.07
Craig Co. Commissioner #3 FY '07	3.14.07	Mayes Co. Commissioner #1 FY '07	3.14.07
Custer Co. Commissioner #2 FY '07	4.24.07	McCurtain Co. Commissioner #1 FY '07	1.29.07
DA District #7 FY '07	1.31.07	Noble Co. Assessor FY '07	2.12.07
DA District #16 FY '07	5.30.07	Noble Co. Court Clerk FY '07	9.7.06
DA District #17 FY '07	2.27.07	Okfuskee Co. Sheriff FY '07	12.11.06
DA District #21 FY '07	2.7.07	Oklahoma Co. Commissioner #3 FY '07	1.30.07
Delaware Co. Commissioner #1 FY '07	2.26.07	Oklahoma Co. Commissioner #1 FY '07	6.18.07
Dewey Co. Commissioner #1 FY '06	7.26.06	Okmulgee Co. Assessor FY '07	2.27.07

County Officer Turnovers Entity and Release Date

Pawnee Co. Assessor FY '07	1.10.07
Pawnee Co. Commissioner #3 FY '07	2.27.07
Pushmataha Co. Commissioner #1 FY '07	1.29.07
Pushmataha Co. Commissioner #3 FY '07	1.29.07
Roger Mills Co. Assessor FY '07	1.10.07
Roger Mills Co. Commissioner #1 FY '07	1.24.07
Roger Mills Co. Commissioner #3 FY '07	1.29.07
Rogers Co. Commissioner #1 FY '07	2.27.07
Seminole Co. Commissioner #3 FY '07	9.28.06
Texas Co. Commissioner #1 FY '07	1.29.07
Tillman Co. Assessor FY '07	2.12.07
Tillman Co. Commissioner #1 FY '07	1.29.07
Tulsa Co. Commissioner #1 FY '07	3.15.07
Tulsa Co. Commissioner #3 FY '07	3.14.07
Washita Co. Commissioner #3 FY '07	1.29.07

Emergency Medical Districts

Entity and Release Date

Buffalo EMS FY '05	4.12.07	Sugar Creek EMS FY '06	11.1.06
Buffalo EMS FY '06	4.12.07	Tillman EMS FY '05	8.29.06
Butler EMS FY '06	1.30.07	Tillman EMS FY '06	1.10.07
Canton Longdale EMS FY '05	8.29.06	Vici-Camargo EMS FY '06	6.15.07
Canton Longdale EMS FY '06	8.29.06	Woodward EMS FY '06	6.4.07
Cashion EMS FY '06	6.8.07		
Cimarron EMS FY '05	1.4.07		
Cimarron EMS FY '06	1.4.07		
Coal EMS FY '05	12.11.06		
Cotton EMS FY '05	10.13.06		
Cotton EMS FY '06	10.13.06		
Ellis EMS FY '05	9.11.06		
Ellis EMS FY '06	12.11.06		
Greer EMS FY '05	1.10.07		
Greer EMS FY '06	1.4.07		
Jackson EMS FY '05	10.13.06		
Jackson EMS FY '06	12.11.06		
Laverne EMS FY '05	2.26.07		
Laverne EMS FY '06	2.26.07		
Leedey EMS FY '05	2.28.07		
Leedey EMS FY '06	2.28.07		
Major EMS FY '05	8.29.06		
Mt. View-Gotebo EMS FY '05	12.11.06		
Mt. View-Gotebo EMS FY '06	12.12.06		
Murray EMS FY '05	5.31.07		
Okeene EMS FY '05	12.11.06		
Okeene EMS FY '06	12.12.06		
Pauls Valley EMS FY '04	7.28.06		
Pauls Valley EMS FY '05	7.28.06		
Pushmataha EMS FY '04	9.12.06		
Pushmataha EMS FY '05	9.12.06		
Roger Mills EMS FY '06	5.3.07		
Southwest EMS FY '05	8.2.06		

Horse Racing Audits Entity and Release Date

All Tracks, Live Race Days and Simulcast	2.14.07
Blue Ribbon Downs Mixed Breed Race	1.30.07
Blue Ribbon Downs Simulcast Race Days	2.8.07
Fair Meadow	9.12.06
Fair Meadow Simulcast Race Days	2.8.07
Remington Park Mixed Race Meeting	8.2.06
Remington Park Simulcast Days	2.8.07
Remington Park Thoroughbred Race Meeting	1.23.07
Will Rogers Downs Simulcast Race Days	7.17.06
Will Rogers Downs Mixed Race Meeting	2.14.07

Gaming Audits

Entity and Release Date

Statistical Audit of Gaming Operations April 2007	5.15.07
Statistical Audit of Gaming Operations August 2006	9.15.06
Statistical Audit of Gaming Operations December & Calendar Year 2006	1.19.07
Statistical Audit of Gaming Operations February 2007	3.15.07
Statistical Audit of Gaming Operations January 2007	2.14.07
Statistical Audit of Gaming Operations July 2006	8.21.06
Statistical Audit of Gaming Operations March 2007	4.13.07
Statistical Audit of Gaming Operations May 2007	6.18.07
Statistical Audit of Gaming Operations November 2006	12.13.06
Statistical Audit of Gaming Operations October 2006	11.15.06
Statistical Audit of Gaming Operations September 2006	10.16.06
Statistical Audit of Gaming Operations June 2006	7.26.06

Minerals Management Audits

Entity and Release Date

Bp Amoco - Vastar Resources	1.22.07
Bp Amoco Corporation	3.8.07
XTO Energy	3.8.07
Range Production Company	4.11.07

Special Audits, Reviews and Reports

Entity and Release Date

Canadian Co. IS Forensic	9.21.06
Cimarron Co. Commissioner #2	7.19.06
McIntosh Co. Assessor	1.22.07
Oklahoma Co. Special	1.22.07
Washington Co. Commissioner #1	9.28.06
Woods Co. Commissioner #2 & #3	8.10.06
Department of Central Services	6.28.07
Consumer Credit Performance	8.8.06
State Wide Purchase Card	10.11.06
City of Blanchard	10.25.06
City of Drumright	12.20.06
City of Grove	12.27.06
City of Heavner	10.12.06
Town of Oakland	9.19.06
Town of Roff	2.22.07
City of Snyder	1.11.07
Boley Public Schools	9.26.06
Macomb Public Schools	2.21.07
Wanette Public Schools	7.31.06
Boswell Public Works Authority	8.10.06
DA District #15 Special	5.8.07
DA District #15 Turnover Special	4.6.07
Kiamichi Technology Center	2.9.07
Osage Community Nutrition Program	7.14.06
Ottawa Reclamation Lead	10.24.06
Town of Picher Development Authority	9.19.06
Tulsa County Rural Water District	2.21.07
Physician Manpower	7.6.06

State Agencies, Boards and Commissions Entity and Release Date

ABLE Commission	8.10.06
Career Tech	11.30.06
Department of Human Services	3.30.07
Department of Education	3.30.07
Emergency Management	3.30.07
Health Care Authority	3.30.07
Health Department	3.30.07
Homeland Security	3.30.07
Department of Mental Health	3.30.07
Oklahoma Center for the Advancement of Science and Technology (OCAST)	2.13.07
Department of Transportation	3.30.07
Employee Security Commission	12.28.06
Department of Rehabilitation	3.30.07
State of Oklahoma Comprehensive Annual Financial Report (CAFR)	1.1.07
State of Oklahoma Single Audit	4.3.07
Oklahoma Tax Commission	5.8.07
Oklahoma State Treasurer FY '05	9.22.06
Oklahoma State Treasurer FY '06	2.21.07
Oklahoma Co. Treasurer Special	8.3.06
Purchase Card	10.10.06
Consumer Credit	8.8.06
State Wide Purchase Card	10.11.06

Attestation Engagements

Entity and Release Date

Aeronautics Commission - Ace	7.26.06	Department of Mines	6.13.07
Aeronautics Commission - Ardmore	9.6.06	Motor Vehicle Commission	4.26.07
Aeronautics Commission - Clinton	1.31.07	ODOT Purchase Card	3.22.07
Aeronautics Commission - Grove	11.13.06	Office of Personnel Management	5.8.07
Aeronautics Commission - Poteau	6.13.07	Board of Optometry	4.26.07
Aeronautics Commission - Tulsa	10.20.06	Oklahoma State Bureau of Investigation	5.26.07
Alcohol Drug Council	4.26.07	Osteopathic	9.26.06
Architects	6.30.07	Board of Examiners of Perfusionists	4.26.07
Arts Council	7.11.06	Pharmacy Board	4.20.07
Banking Department	10.3.06	Board of Podiatric Medical Examiner	4.26.07
Boll Weevil	9.29.06	Board of Private Vocational Schools	5.8.07
Children Youth Commission	7.6.06	Professional Engineer Board	6.1.07
Conservation Commission	7.6.06	Psychologist Board	10.25.06
Correction	4.26.07	Real Estate Board	5.17.07
Dentistry Board	9.22.06	Registration Board for Licensed Social Workers	4.23.07
Department of Human Services	7.11.06	Space Industry Development Authority	8.25.06
District Courts	8.7.06	Speech-Language Pathology & Audiology Board	7.11.06
Election Board	6.6.07	State Bond Advisor	4.23.07
Energy Resource	5.8.07	Supreme Court	8.18.06
Ethics Commission	5.26.07	Teacher Preparation Commission	9.26.06
Funeral Board	7.18.06	Used Motor Vehicle & Parts Commission	10.12.06
Historical Society	12.13.06	Veterinary Medicine	7.11.06
Horseracing Board	7.28.06	Wheat Commission	4.20.07
Horseracing Commission	7.10.06	Will Rogers Memorial Commission	11.9.06
Human Rights Commission	9.22.06	Workers Compensation Court	1.1.07
Indian Affairs Commission	9.22.06	State Board of Chiropractic Examiners	9.22.06
J.D. McCarty Center	7.27.06		
Council on Judicial Complaints	4.26.07		
Department of Libraries	5.26.07		
Medical Licensure Board	4.23.07		
Board of Medicolegal Investigations	7.10.06		
Merit Protection Commission	10.2.06		

District Attorney Audits Entity and Release Date

District 1 DA Michael Boring - Bogus Check FY '05	10.20.06
District 1 DA Michael Boring - Bogus Check FY '06	10.20.06
District 1 DA Michael Boring - Property Forfeiture FY '05	5.31.07
District 1 DA Michael Boring - Property Forfeiture FY '06	5.31.07
District 2 DA Dennis Smith - Bogus Check FY '05	8.2.06
District 2 DA Dennis Smith - Bogus Check FY '06	10.16.06
District 2 DA Dennis Smith - Property Forfeiture FY '05	8.2.06
District 2 DA Dennis Smith - Property Forfeiture FY '06	10.16.06
District 3 DA John Wampler - Bogus Check FY '05	9.25.06
District 3 DA John Wampler - Bogus Check FY '06	9.7.06
District 3 DA John Wampler - Property Forfeiture FY '05	9.7.06
District 3 DA John Wampler - Property Forfeiture FY '06	9.7.06
District 4 DA Cathy Stocker - Bogus Check FY '05	10.5.06
District 4 DA Cathy Stocker - Bogus Check FY '06	10.5.06
District 4 DA Cathy Stocker - Property Forfeiture FY '05	10.5.06
District 4 DA Cathy Stocker - Property Forfeiture FY '06	10.5.06
District 5 DA Robert Schulte - Bogus Check FY '05	12.11.06
District 5 DA Robert Schulte - Bogus Check FY '06	12.11.06
District 5 DA Robert Schulte - Property Forfeiture FY '05	10.16.06
District 5 DA Robert Schulte - Property Forfeiture FY '06	10.16.06
District 7 DA David Prater - Bogus Check FY '06	6.7.07
District 7 DA David Prater - Property Forfeiture FY '05	7.11.06
District 7 DA David Prater - Property Forfeiture FY '06	6.7.07
District 8 DA Mark Gibson - Bogus Check FY '05	10.13.06
District 8 DA Mark Gibson - Property Forfeiture FY '05	12.14.06
District 9 DA Robert Hudson - Bogus Check FY '05	9.12.06
District 9 DA Robert Hudson - Bogus Check FY '06	9.28.06
District 9 DA Robert Hudson - Property Forfeiture FY '05	9.28.06
District 9 DA Robert Hudson - Property Forfeiture FY '06	9.28.06
District 11 DA Frederick Esser - Bogus Check FY '04	8.29.06
District 11 DA Frederick Esser - Bogus Check FY '05	8.29.06
District 11 DA Frederick Esser - Property Forfeiture FY '04	7.14.06
District 11 DA Frederick Esser - Property Forfeiture FY '05	7.14.06
District 12 DA Gene Haynes - Bogus Check FY '04	2.12.07

District Attorney Audits Entity and Release Date

District 12 DA Gene Haynes - Bogus Check FY '05	2.12.07
District 12 DA Gene Haynes - Property Forfeiture FY '04	2.12.07
District 12 DA Gene Haynes - Property Forfeiture FY '05	2.12.07
District 13 DA Eddie Wyant - Bogus Check FY '04	9.5.06
District 13 DA Eddie Wyant - Bogus Check FY '05	9.5.06
District 13 DA Eddie Wyant - Bogus Check FY '06	9.5.06
District 13 DA Eddie Wyant - Property Forfeiture FY '04	9.5.06
District 13 DA Eddie Wyant - Property Forfeiture FY '05	9.5.06
District 13 DA Eddie Wyant - Property Forfeiture FY '06	9.5.06
District 14 DA Tim Harris - Bogus Check FY '05	4.18.07
District 14 DA Tim Harris - Bogus Check FY '06	4.18.07
District 14 DA Tim Harris - Property Forfeiture FY '05	4.18.07
District 14 DA Tim Harris - Property Forfeiture FY '06	4.18.07
District 16 DA Jeff Smith - Bogus Check FY '06	5.31.07
District 16 DA Jeff Smith - Property Forfeiture FY '06	5.31.07
District 17 DA Laura Ross Wallis - Bogus Check FY '06	5.31.07
District 17 DA Laura Ross Wallis - Property Forfeiture FY '06	5.31.07
District 23 DA Richard Smothermon - Bogus Check FY '05	6.6.07
District 23 DA Richard Smothermon - Bogus Check FY '06	6.6.07
District 23 DA Richard Smothermon - Property Forfeiture FY '05	6.6.07
District 23 DA Richard Smothermon - Property Forfeiture FY '06	6.6.07
District 24 DA Max Cook - Bogus Check FY '04	2.12.07
District 24 DA Max Cook - Bogus Check FY '05	2.12.07
District 24 DA Max Cook - Property Forfeiture FY '04	2.12.07
District 24 DA Max Cook - Property Forfeiture FY '05	2.12.07
District 25 DA Thomas Giulioli - Bogus Check FY '04	8.29.06
District 25 DA Thomas Giulioli - Bogus Check FY '05	8.29.06
District 25 DA Thomas Giulioli - Property Forfeiture FY '04	8.29.06
District 25 DA Thomas Giulioli - Property Forfeiture FY '05	8.29.06
District 26 DA Hollis Thorp - Bogus Check FY '05	10.5.06
District 26 DA Hollis Thorp - Bogus Check FY '06	10.5.06
District 26 DA Hollis Thorp - Property Forfeiture FY '05	4.13.07
District 26 DA Hollis Thorp - Property Forfeiture FY '06	4.13.07

State Auditor and Inspectors from Statehood

Charles A. Taylor (D) – 1907-1912

Fred Parkinson (D) – 1912-1923

George J. Mechling (D) – 1923-1927

John Rogers (D) – 1927-1946

Charles G. Morris (D) – 1946-1954

Scott Burson (D) – 1954-1959

John M. Rogers (D) – 1959-1979

Tom Daxon (R) – 1979-1983

Clifton Scott (D) – 1983-2003

Jeff A. McMahan (D) – 2003-Present

*State Question 510 consolidated the office of Examiner and Inspector and the State Auditor in a special election on July 22, 1975.

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