

**BOARD OF VETERINARY MEDICAL EXAMINERS
INTERNAL CONTROL REPORT
FOR THE FISCAL YEAR ENDED
JUNE 30, 2003**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

May 19, 2004

**TO THE HONORABLE BRAD HENRY
GOVERNOR OF THE STATE OF OKLAHOMA**

Transmitted herewith is the Oklahoma Board of Veterinary Medical Examiners (herein after the Board) Internal Control Report for the fiscal year ended June 30, 2003. By its nature, this report focuses on weaknesses in controls. This focus should not be understood to mean there are not also various strengths and accomplishments.

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

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

Sincerely,

A handwritten signature in cursive script that reads "Jeff A. McMahan".

JEFF A. McMAHAN
State Auditor and Inspector

**OKLAHOMA BOARD OF VETERINARY MEDICAL EXAMINERS
INTERNAL CONTROL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2003**

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**OKLAHOMA BOARD OF VETERINARY MEDICAL EXAMINERS
INTERNAL CONTROL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2003**

BOARD MEMBERS

| <u>Name</u> | | <u>Term Expires</u> |
|-----------------------|---------------------|---------------------|
| Lee R. Denney, DVM | President | May 9, 2006 |
| Mary G Ballenger, DVM | Vice-President | May 9, 2003 |
| Dan Danner, DVM | Vice President | May 9, 2008 |
| Dwight Olson, DVM | Secretary/Treasurer | May 9, 2004 |
| Ronald W. Mollet, DVM | Member | May 9, 2005 |
| Ross Dewbre, Esq. | Member | May 9, 2004 |
| Jeff Tidwell, DVM | Member | May 9, 2007 |

ADMINISTRATIVE STAFF

| | | |
|------------------------------|---|--|
| | Cathy Kirkpatrick, Executive Director | |
| Dale Fullerton, Investigator | Kelly Rahill, Administrative Assistant | Rajeanne Dixon, Investigative Assistant |



STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

TO THE OKLAHOMA BOARD OF VETERINARY MEDICAL EXAMINERS

We have inquired of Board personnel and observed documentation regarding the following processes for the period July 1, 2002 through June 30, 2003:

1. Cash/Revenue
2. Capital Assets
3. Expenditures, including payroll
4. Purchasing
5. Issuance of licenses and permits

The purpose of these procedures was to identify the internal controls designed or developed by the Oklahoma Board of Veterinary Medical Examiners, and to determine whether stated controls were operating as represented to us or if additional controls were necessary to reduce the risk of errors and irregularities.

Our procedures were more limited 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's internal control or any part thereof. Accordingly, we do not express such opinions. Alternatively, we have identified the procedures we performed and the findings resulting from those procedures. Had we performed additional procedures or had we made an audit of the effectiveness of the Board's internal control, other matters might have come to our attention that would have been reported to you.

No findings resulted from the above procedures.

Sincerely,

A handwritten signature in cursive script that reads "Jeff A. McMahon".

JEFF A. McMAHAN
State Auditor and Inspector

May 17, 2004