

**COUNCIL ON LAW ENFORCEMENT EDUCATION AND TRAINING
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

June 14, 2004

To The Honorable Brad Henry
Governor of the State of Oklahoma

Transmitted herewith is the Council on Law Enforcement Education And Training 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 and 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

**Council on Law Enforcement Education And Training
Internal Control Report
For the Fiscal Year Ended June 30, 2003**

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**Council on Law Enforcement Education And Training
Internal Control Report
For the Fiscal Year Ended June 30, 2003**

COMMISSION MEMBERS

Chief Ken McNair	Putnam City Campus Police
Commissioner Bob Ricks	Dept. of Public Safety
Deputy Chief Dave Been	Court of Criminal Appeals
Sheriff F. DeWayne Beggs	Oklahoma Sheriff's Association
Chief Roberts Hicks	Oklahoma Association of Chiefs of Police
Asst. Chief Clayton Johnson	Governor's Appointee
Lt. Nathan Pyle	Fraternal Order of Police

Length of appointment is not established. Members serve at the
pleasure of the organization or office they represent.

ADMINISTRATIVE STAFF

	Jeanie Nelson, Ph.D. Executive Director	
Charlie Spencer, Assistant Director	Janet Ingram Division Manager	Luanne Smith Finance Officer (until 5-9-03)



STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

To The Council on Law Enforcement Education And Training (CLEET)

We have applied the procedures enumerated below to certain aspects of internal control for the period July 1, 2002 through June 30, 2003.

1. We reviewed management's internal controls over financial records and operations, and observed documentation regarding those controls.
2. We reviewed procedures for remitting required portions of fees to the State of Oklahoma.
3. We reviewed the Council's policies and procedures, and observed whether they were being followed.

The purpose of these procedures was to identify, on a limited basis, the adequacy of certain aspects of internal controls in place at the Council on Law Enforcement Education And Training. Our findings resulting from the above procedures are included in the attached comments and recommendations section of this report.

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 Council's internal controls 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 Council's internal control, other matters might have come to our attention that would have been reported to you.

Our findings resulting from the above procedures are included in the attached comments and recommendations section of this report.

Sincerely,

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

JEFF A. McMAHAN
State Auditor and Inspector

May 13, 2004

Comments and Recommendations

Comment 03-415-001

Control Category: Capital Assets

Criteria: Effective internal control procedures should ensure proper stewardship and accountability of publicly owned capital assets.

Condition: The Council has not performed a physical count of capital assets since 1999.

Effect: Misappropriation of capital assets could occur.

Recommendation: We recommend the Council perform a physical count of capital assets annually.

Management's Corrective Action Plan

Contact Person: Dr. Jeanie Nelson, Executive Director

Anticipated Completion Date: October 2004

Corrective Action Planned: We concur with the finding. Although great care is taken to tag and add items to our inventory, we recognized the difficulty of maintaining control of items moving between divisions and particularly of broken or obsolete items. In May 2002, we purchased two portable bar code scanners/readers and a customized inventory program to record information required by the State of Oklahoma for asset tracking. We have begun a physical inventory of storage sheds to remove obsolete and damaged items to Surplus Property. We expect to have a complete physical inventory of all items reconciled to the new system by October 2004. Thereafter, we will conduct a physical inventory annually to insure items are removed to surplus property in a timely manner, and that all state assets are accounted for.