



STATE OF OKLAHOMA OFFICE OF THE STATE AUDITOR & INSPECTOR

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J. M. DAVIS ARMS & HISTORICAL MUSEUM

JULY 1, 2000
THROUGH
JUNE 30, 2005



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



J.M. Davis Arms & Historical Museum

Special Audit Report

July 1, 2000 through June 30, 2005

JEFF A. McMAHAN, CFE

OKLAHOMA OFFICE OF THE
STATE AUDITOR & INSPECTOR

Why the audit was performed

The District Attorney requested
the audit pursuant to
74 O.S. 2001 § 212(H).

Audit Summary:

- ✓ After performing a physical inventory of approximately thirteen thousand four hundred and fifty-four (13,454) firearms leased or donated to the J.M. Davis Arms and Historical Museum, we noted one hundred and twenty-five (125) missing firearms. Of the missing firearms, forty-two (42) were from the J.M. Davis collection, fourteen (14) donated by individuals, and sixty-nine (69) donated by the Tulsa Police Department. **Pgs 7-10**
- ✓ The Museum's Director did not follow their policy and procedure for receiving donated firearms to assure all donations were properly recorded and accounted for. **Pgs 11-12**
- ✓ The Museum did not maintain a current up-to-date inventory of all firearms. The firearms and display cases were not properly cleaned, accession tags attached to the firearms were not always the correct tag or it was not properly displayed, and donated firearms were not properly recorded and accessioned promptly. **Pgs 12-13**
- ✓ Prior to April 2004 the Museum did not have in place the proper controls to assure cash donations were all deposited. During the fiscal year ending we noted one hundred and fifty-seven (157) instances wherein deposits were short or long. Also, employee's personal checks were being cashed. **Pgs 13-14**
- ✓ Purchases totaling \$781.29 were made at Sutherlands Lumber Material Company, owned by a Board member, which appears to be a conflict of interest. **Pg 15**
- ✓ A former Board member received reimbursement for a movie rental. **Pgs 15-16**
- ✓ The Director submitted a false invoice for reimbursement of a catalog that was actually for the purchase of meals for him and individuals from that company. Further, this was for reimbursement of a meal, which would not be allowed under the State Travel reimbursement Act. **Pgs 16-17**
- ✓ The Director purchased food for Christmas and birthday luncheons for employees and a Commission meeting, which the purpose of the expenditure was noted as "meeting refreshments". **Pgs 17-18**
- ✓ The J.M. Davis Foundation waived the requirement to insure Mr. Davis's collection, but the Commission does not insure the firearms that were donated to the State of Oklahoma. **Pgs 19-20**
- ✓ All monies collected by the Museum are not deposited with the State Treasurer. The Museum hosts a "Good Ol Days" celebration each year from which the money is deposited into a local bank account opened by the Director. **Pg 20**
- ✓ The Director amended and added policies to the agency's policies and procedure manual without the approval of the Commission. **Pgs 21-22**

**J.M. DAVIS ARMS & HISTORICAL MUSEUM
CLAREMORE, OKLAHOMA
SPECIAL AUDIT REPORT
JULY 1, 2000 THROUGH JUNE 30, 2005**

This publication is printed and issued by the State Auditor and Inspector as authorized by 74 O.S. 2001 § 212(H). Pursuant to 74 O.S. § 3105, thirty-five copies have been prepared and distributed at a cost of \$83.73. 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

June 2, 2006

Honorable Gene Haynes
District Attorney, District No. 12
219 S. Missouri, Rm 1-111
Claremore, Oklahoma 74017

Transmitted herewith is the Special Audit Report for the J.M. Davis Arms & Historical Museum. We performed our special audit in accordance with the requirements of **74 O.S. 2001, § 212(H)**.

A report of this type is critical in nature; however, we do not intend to imply that our report failed to disclose commendable features in the present accounting and operating procedures of the J.M. Davis Arms & Historical Museum.

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, which is accountable to the people of the State of Oklahoma.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our Office during the course of our special audit.

Sincerely,


JEFF A. McMAHAN, CFE
State Auditor and Inspector

TABLE OF CONTENTS

JM DAVIS BOARD MEMBERS 4
STATE AUDITOR AND INSPECTOR'S REPORT 5
INTRODUCTION 6
HISTORY OF EVENTS - BACKGROUND 7
CONCERNS, FINDINGS AND RECOMMENDATIONS..... 7

**J.M. DAVIS MEMORIAL COMMISSION
BOARD MEMBERS**

William Higgins (appointed August 2005) Chairman
Bob Brown (term ended June 2005)

Jack Mayberry (appointed August 2005) Vice-Chairman
Chris Ford (term ended June 2005)

Dr. James Marr (appointed September 2001) Member
David Mitchell (resigned August 2001)

Chris Sutherland Member

Fred Miller Member



STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

Jeff A. McMahan
State Auditor and Inspector

Mr. Duane Kyler, Director
J.M. Davis Arms & Historical Museum
P.O. Box 966
Claremore, Oklahoma 74018

Dear Mr. Kyler:

Pursuant to the District Attorney's request and the requirements of **74 O.S. 2001, § 212(H)**, we performed a special audit with respect to the J.M. Davis Arms & Historical Museum, for the period of July 1, 2000 through June 30, 2005.

The objectives of our special audit primarily included, but were not limited to, the areas noted in the District Attorney's request. Our findings and recommendations related to these procedures are presented in the accompanying report.

Because the above procedures do not constitute an audit conducted in accordance with generally accepted auditing standards, we do not express an opinion on the account balances or financial statements of the J.M. Davis Arms & Historical Museum, for the period of July 1, 2000 through June 30, 2005. Further, due to the test nature and other inherent limitations of a special audit report, together with the inherent limitations of any internal control structure, there is an unavoidable risk that some material misstatements may remain undiscovered. This report relates only to the accounts and items specified above and do not extend to any financial statements of the J.M. Davis Arms & Historical Museum taken as a whole.

This report is intended solely for information and use of the J.M. Davis Arms & Historical Museum and should not be used for any other purpose. This report is also a public document pursuant to the Oklahoma Open Records Act (**51 O.S. § 24A.1 et seq.**), and shall be open to any person for inspection and copying.

Sincerely,


JEFF A. McMAHAN, CFE
State Auditor and Inspector

April 13, 2006

INTRODUCTION

J.M. Davis was an avid collector of guns, weapons and artifacts. Over the years Mr. Davis acquired numerous items and he displayed his privately owned collection in the Mason Hotel in Claremore, Oklahoma. In 1965 the J.M. Davis Foundation was formed and incorporated with a three member Board of Trustees.

In June 1965 the State Legislature enacted **53 O.S. § 201**, creating the J.M. Davis Memorial Commission, composed of five Board members appointed by the governor with four-year terms. Under the terms of the bill, the Commission has the power to acquire and hold real and personal property; to cooperate with and enter into contracts with the J.M. Davis Foundation; to accept gifts and grants; and to employ and fix salaries of professional and administrative employees and curators. Also the Commission's duties are to furnish suitable quarters to house, display and preserve the J.M. Davis gun collection and other historical artifacts.

On April 25, 1967 the J.M Davis Foundation (Lessor) signed a Ninety-Nine year lease agreement with the J.M. Davis Memorial Commission of the State of Oklahoma (Lessee) for the sum of \$1.00 for the following described property.

The J.M. Davis Gun Collection, consisting of twenty thousand (20,000) guns, more or less, together with other historical artifacts collected by J.M. Davis, hereafter referred to as Collection.

The sole purpose of the lease was to provide a public museum for the use and benefit of the general public to which admissions would be free and for an adequate building to house and display the collection.

HISTORY OF EVENTS – BACKGROUND FOR SA&I'S INVESTIGATIVE AUDIT

In the summer of 2005, the Claremore Police Department responded to a security call at the museum. The identity of the intruder was the Account Clerk's son. In addition, authorities notified the Claremore Police Department that two guns registered to the Museum had been recovered in criminal investigations in Maine and Oklahoma.

Based on the information received during their investigation, we were asked to examine the possibilities of irregularities in the Museum's accounting practices and inventory control. On August 10, 2005, our office received a letter from the Honorable Gene Haynes, Rogers County District Attorney, requesting that we conduct an audit. We conducted this investigation in cooperation with the Claremore Police Department and the Rogers County District Attorney's office.

CONCERN: Possible stolen/missing firearms from the J.M. Davis Arms & Historical Museum's collection.

FINDING: We obtained an inventory of guns at the J.M. Davis Arms & Historical Museum (the Museum), prepared by the J.M. Davis Foundation (the Foundation). The Foundation conducted a physical inventory completing a form listing the gun's accession number, if visible, description, and location. Using the Museum's database and gun files, in conjunction with the documentation compiled by the Foundation, an inventory list of the guns was completed.

The Museum maintains a gun file (**ATTACHMENT NO. 1**) that includes: country or origin; name; caliber; model; ignition; action; manufacturer; barrel length; overall length; cost/value; donor; serial number; obtained by; patent dates; marks; and notes. Also, included on the form is the accession number, date accessioned, and who examined the item. We compared the information on the Foundation's inventory list to the Museum's gun files, donation sheets, and other documentation reflecting donations to the Museum to compile an inventory list that included all firearms received by the Museum through the lease agreement and donations. Based on the documentation, we computed that the Museum should have in its possession approximately thirteen thousand four hundred and fifty-four (13,454) firearms. Of which approximately eleven thousand five hundred and forty-six (11,546) were from the original J.M. Davis collection and one thousand nine hundred and eight (1,908) firearms were donated, by individuals or governmental agencies, to the Museum. The inventory list included the firearms location, accession number, type, name, caliber, model, ignition, action, manufacturer, barrel and overall length, and serial number or description/identifying marks.



On December 13, 2005 a physical inventory of the firearms was initiated. It was completed on January 31, 2006. The firearms were confirmed by serial number, if available, or by identifying marks as listed on the Museum's gun file. The verification of the firearms was performed in conjunction with individuals from the Claremore Police Department, Rogers County Sheriff Department, District Attorney's Office, Federal Bureau of Alcohol Tobacco and Firearms Office, and J.M. Davis Foundation members and other volunteers.



Upon completion of the physical inventory, we noted that one hundred and twenty-five (125) of the thirteen thousand four hundred and fifty-four (13,454) firearms could not be found on the Museum premises.

We categorized the missing firearms into the following classifications:

1. Firearms supported by a gun file and an assigned accession number.
2. Firearms supported by an individual donor sheet or Tulsa Police Department list which included a serial number.
3. Firearms supported by an individual donor sheet or Tulsa Police Department list, which did not include a serial number.

The following schedules document the missing firearms as classifications:

1. MISSING FIREARMS SUPPORTED BY A GUN FILE AND AN ASSIGNED ACCESSION NUMBER.

Accession No.	Caliber	Type	Manufacturer	Model	Serial Number
134	.22	Handgun		You Bet	3592
208	.32	Handgun			2194
1077	.22	Rifle	Harrington & Richardson	Survival M 4	33309
1157	600	Handgun	Stevens	Bicycle	2916
1705	6.35mm	Handgun			
1747	.32	Handgun	Harrington & Richardson	Young American	986
1814	7.65mm	Handgun	Stenda-Werke GMBH	Pocket	53712
1867	.22	Handgun	Bernardelli	Baby	487
1974	.42	Rifle		Kentucky	
2547	.42	Rifle	Joyner	Screw Barrel	
2578	.57	Handgun		Belt	
2780	.38	Handgun	American Arms Co.		1234
3248	6mm	Handgun		Derringer	
3393	.44	Handgun	H&R Arms	The American	12182
3447	.22	Handgun	Stevens	Offhand 35	50186
4234	.32	Handgun			42
4342	.22	Handgun		Blue Jacket No.1	898
4572	.22	Handgun	Sturm, Ruger & Co.	Single Six	302770
4643	.22	Handgun	High Standard	Model 80	690258
4649	.22	Handgun	Sturm, Ruger & Co.	Ruger Automatic	89744
4651	.22	Handgun	Harrington & Richardson	Vest Pocket Safety Hammer	262943
5299	.22	Handgun	Hubertus Molln		
5462	5mm	Handgun		Pepperbox	223

**J.M. DAVIS ARMS & HISTORICAL MUSEUM
CLAREMORE, OKLAHOMA
SPECIAL AUDIT REPORT
JULY 1, 2000 THROUGH JUNE 30, 2005**

5502	.22	Handgun	Colt	Junior Colt	14563 CC
5551	.22	Handgun			12470
5552	.22	Handgun	Sedgley	Baby Hammerless	
5605	.22	Handgun	Great Western Arms Co.		GW5405
5612	.38 special	Handgun	Manuel Escodin	1924	11489
5975	Blank	Handgun	E M G E	M. III	
6880	11.4mm	Rifle		1868	1575
7216	2 1/2"	Cannon		Navy Line Thrower	7838
7876	Toy	Handgun	Homemade		
8772	.44	Handgun	Starr	Starr Army	4849
9137	52	Rifle		Match	
9663	toy	Handgun	Hubley	Flintlock Jr.	
9912	.22 blank	Handgun		Official Starting Pistol	
9942	.22 air	Handgun	Crossman	112	
10673	.22	Handgun	Sedgley	Baby Hammerless	57
10953	10.6	Handgun	Sauer & Sohn	1879	2147
11093	.41	Handgun	Henry Derringer	Derringer	
11235	.38	Handgun	Remington	New Line Revolver	12289
11468	.22	Handgun	Keno	Derringer	687
11678	.177 air	Rifle	Crossman		
11699	.32	Rifle	Winchester	1873	459822B
11744	.22	Handgun	High Standard	Sentinel	1960135
11802	5.56	Rifle	Harrington & Richardson	M16A1	2048047
11902	.177 air	Handgun	Crossman	Peace Maker	8T608997
12296	10 ga	Shotgun			
12846	.38	Handgun	Iver Johnson	Safety Automatic	46383
13002	.380	Handgun	Mauser	HSC	01-14727
13134	.32	Handgun	Walther	PP	185953P

2. MISSING FIREARMS SUPPORTED BY AN INDIVIDUAL DONOR SHEET OR TULSA POLICE DEPARTMENT LIST WHICH INCLUDED A SERIAL NUMBER.

Accession No.	Caliber	Type	Manufacturer	Model	Serial Number
	30-30	Rifle	Marlin		OR002138
				Model 38	6997Y
	9 mm	handgun	Beretta		BER1521997
	.45	handgun	Colt	M1911A1	2718660
	.25		Dickson	Detective	XXIV
			Colt	Police Positive	7434
	.38	handgun	Smith & Wesson	Model 15-3	573901
	.357	handgun	Smith & Wesson	Model 28	S572272
	.22	handgun	Colt		51003955
	.22	handgun	Smith & Wesson		4562
		handgun		Black Powder	36876
	.38	handgun	Winchester		55931
	7.65mm	handgun	Walther	PP	59877
	.380	handgun	Colt	Model 380	74186
	.45	handgun	Colt	Government	2261282
		handgun	Heckler & Koch	Model HK	25001822
	.38	handgun	Smith & Wesson	Model 36	07800
	.38	handgun	Colt		48658CC
	.38	handgun	Interarms	Model 68	AA232116
	.22	handgun	Smith & Wesson	Model 61	B6922
	.38	handgun	Smith & Wesson	Model 105	D622396
	.32	handgun	Beretta	Model 3032 Tomcat	DAA186435
	.22	handgun	Colt	Peacemaker	G27330
	9mm	handgun	Glock	E 19	GP852
	.380	handgun	Colt	Mustang	P129764
	.380	handgun	Colt	Model 380	RC65335
	9mm	handgun	Walther	PPKS	S102111

**J.M. DAVIS ARMS & HISTORICAL MUSEUM
CLAREMORE, OKLAHOMA
SPECIAL AUDIT REPORT
JULY 1, 2000 THROUGH JUNE 30, 2005**

	.38	handgun		Luger Model P38	3138
		handgun	Star		16006
			Colt		4221
			Winchester		5282
		handgun	Smith & Wesson		58428
			Smith & Wesson		20086
		handgun	Star		177065
			Colt		455374
		handgun	Llama		830123
		handgun	Interarms		B11727
		handgun	Baikal		RM6125
	.25	handgun	Colt		74897
	.25	handgun	Colt		OD87321
	.22	handgun	RG		T690719
	.38	handgun	Smith & Wesson	Model 36	J466308
	.357	handgun	Llama		S830996
	.38	handgun	Smith & Wesson		432649
	12 ga	shotgun	Sears Brand	Model 200	P305623
	.32	handgun	Davis Industries	Model 32	318817
	.380	handgun	Colt	Mustang	MU10080
	.38 special	handgun	Remington Arms	Derringer	220
	.38	handgun	Colt	Agent	A86276
	.38	handgun	Colt	Model 6	213510
	.25	handgun	Colt		OD101594
	.25	handgun	FEI	Titan	178700
	.38	handgun	Rossi	Model 86	W026241

3. MISSING FIREARMS SUPPORTED BY AN INDIVIDUAL DONOR SHEET OR TULSA POLICE DEPARTMENT LIST, WHICH DID NOT INCLUDE A SERIAL NUMBER.

Accession No.	Caliber	Type	Manufacturer	Model	Serial Number
	.762		Savage		
	12 ga	shotgun	Townleys	American Boy	
	.44		Colt	Anaconda	
	.22		Smith & Wesson		
			Remington/EMF	New Model Army	
	BB		Acro	Model 1	
	.380	handgun	Walther		
			Star		
	9 mm	handgun	FEG	PA-83	Filed off
	.44	handgun	Belgium made		
	30-30	rifle	Winchester	Model 94	
		rifle	Springfield	Model 1873	
		rifle		(musket)	
		shotgun			
		shotgun	Manton		
	7.62X54	rifle			
	.25	handgun	Made in Belgium	Miget Hammerless	
	12 ga	shotgun	Parsons		
	14 ga	handgun	Harrington & Richardson	Handy Gun	
	.36		Savage	Model 1856	
		handgun	Smith & Wesson		

The physical inventory of the firearms leased or donated to the J.M. Davis Arms & Historical Museum revealed one hundred and twenty-five (125) missing firearms. Of the missing firearms, forty-two (42) were from the J.M. Davis collection, fourteen (14) donated by individuals, and sixty-nine (69) donated by the Tulsa Police Department. We were unable to place a value on the missing firearms because they were unavailable for inspection to determine their condition.

Documentation was incomplete in the description of the firearms which prevented us from obtaining a market value from a noted guide on gun values.

RECOMMENDATION: We recommend the proper authorities review this finding to determine further action necessary.

FINDING: The Museum accepts donations of firearms and other items from governmental agencies and individuals. The Museum maintains a donation form entitled, "Gift of the J.M. Davis Arms & Historical Museum at Claremore, OK", (**ATTACHMENT NO. 2**) to document the receipt of a gift to the Museum. The form has a space for the description of the item, date, name and address of the donor, and a signature of a witness that the item/items have been left at the Museum and the number of days from the date received the item will be accepted or the owner has to withdraw their donation. Upon acceptance of the property, the form is dated acknowledging the physical possession of the described item and signed by a witness and a Museum representative confirming the item was received. Based on the date listed on the blank donation forms, this document was prepared prior to the year 2000 and has not been updated.

We obtained the Museum's policies and procedures manual to document the procedures for receiving and accepting donations. Although, the Museum had policies and procedures for the donation of firearms, there was no documentation in the minutes of the J.M. Davis Memorial Commission reflecting the approval of the policy nor was there documentation reflecting when the Director implemented the procedures (Also, See Policies and Procedures Finding on page 20). The policies and procedures state:

"PROCEDURES/GUIDELINES FOR FIREARMS DONATIONS J.M. DAVIS MUSEUM

1. Upon receipt of firearm or other artifact being donated to the Davis Museum, the Davis Museum Curator will determine if items being offered for donation are appropriate and desirable as addendums to the J.M. Davis Collection.
2. If the donation is accepted by the Museum Curator, an explanation is given to the donor that the owner will relinquish complete ownership of the item to the State of Oklahoma.
3. A donation form entitled "Gift of the J.M. Davis Arms & Historical Museum at Claremore, OK" will be filled out by the donating party and signed. A witness signature will be required. Also, a member of the J.M. Davis staff will sign for acceptance of the donation and a witness signature will be required.
4. After accepting and completion of the donation form, the Museum Curator will take both the donation and completed form and assign a museum accession number and place the donated item into the Museum inventory.
5. After the accession number assignment is complete, a master collection card will be filled out and the donation form put on file."

During our examination of the donation forms and other documentation, we noted the following:

- Donation sheets were signed by one (1) employee with no witness signature (**ATTACHMENT NO. 3**).

- The firearms donated were not clearly described. The firearms manufacturer, model, caliber, type, and serial number or identifying marks was not recorded or attached to the form (**ATTACHMENT NO. 4**).
- The list provided by the Tulsa Police Department for the firearms donated to the Museum document a firearm donated, but did not always contain sufficient information describing the firearm. On several occasions the information listed included only the Tulsa Police Department receipt number and the manufacturer or model of the firearm (**ATTACHMENT NO. 5**).
- A gun file sheet was not completed for all donations received.
- Accession numbers were not promptly assigned and attached to the donated firearm.

The documentation for donated firearms reflects that the Director did not comply with the Museum's policies and procedures for accepting donations. Also, due to inadequate or no information of donated property, the Museum had no control over the loss of the firearms received.

RECOMMENDATION: We recommend the Commission approve these policies and procedures for receiving and accessioning donations or create new policies and procedures. Also, we recommend that the Commission implement procedures to ensure that the Director complies with the Commission's policies.

FINDING: During the physical inventory of the firearms, we noted the following:

- Accession tags were attached to the wrong firearm.
- There were no controls over the unused accession tags.
- There was no gun file or index card for one hundred and seven (107) firearms that had been accessioned by the Museum.
- The donation files and list of firearms donated by the Tulsa Police Department document firearms received by the Museum were in the possession of the Museum for several years and an accession number had not been assigned to the firearm.
- The original accession tag's for some firearms was replaced with a hand stamped tag and there was no documentation to support the change.
- Accession numbers were not always assigned in consecutive order.
- Six (6) guns were re-accessed and no documentation attached to show their new accession number.
- Firearms were extremely dirty reflecting that they had not been cleaned in years. The Director stated that the dust on the guns was probably from 1969. Also, the inside of the display cases and the glass appear to have gone for a long period of time without being cleaned.

The physical inventory of the firearms revealed that the Director of the Museum had not implemented or taken action to ensure that the firearms were cleaned on a regular basis, cases were properly maintained or cleaned, accession tags attached to the firearms were correct and properly displayed, donated firearms were properly recorded and accessioned promptly, and records were being kept up-to-date. Also, it revealed that a current inventory of all firearms was not maintained and the location of each firearm in the Museum noted.

RECOMMENDATION: We recommend the Commission establish policies and procedures to assure the Museum's Director maintains an up-to-date inventory list and the firearms and other items be properly maintained and cleaned.

CONCERN: Possible irregularities in cash donations collected and deposited.

FINDING: Admission to the Museum is free as stated in the terms of the lease agreement, but donations are accepted in lieu of an admission fee. A donation box is available for individuals wishing to contribute money to the Museum. The majority of the donations received are in the form of cash. Also, revenue is generated through sales of items at the gift shop located inside the Museum.

Revenues generated by the gift shop sales and donations are deposited into a revolving fund maintained by the State Treasurer.

Prior to April 2004 the Museum's policy for counting the donations stated:

- "Donations shall be counted at the end of each working day by two persons, recorded in a ledger with both persons initialing the ledger to verify the amount is correct. The money will then be locked away for the night."

The Director stated the new procedures for counting the money in the donation box was initiated in April 2004. We found no documentation that the new policy was approved by the Board of Commissioners.

Subsequent to April 2004 a new policy for counting the donations was implemented, which states:

- "Donations shall be counted at the end of each working day by three persons, two persons counting the money and one person observing the counting process. A standard central location will be utilized daily for counting the money. Donation amounts will be recorded in a ledger and the ledger will have the initials of the two persons counting the monies and the person who is the observer. The monies will be locked away for the night."

The employee overseeing the gift shop prepares a "daily revenue sheet" for the particular day's collections. The daily revenue sheet indicates the total day's receipts by check, cash, and credit card. After the revenue sheet is prepared for the gift shop, the amount for the donations received is included on the sheet. The daily revenue sheet is signed by the preparer and then reviewed and signed by a second employee.

We received allegations that an employee was “stealing” cash from the donation box for personal use as the money was being counted. The Director provided us with his notes and correspondence concerning the situation, which documents that he discussed the allegation with three (3) Commissioners and the Office of the Oklahoma Attorney General. The documentation reflects the Director and Commissioners addressed the situation by changing the policies and procedures for counting the cash donations. There was no documentation supporting the fact that the situation was brought to the employee’s attention nor was it addressed at a Board of Commissioner’s meeting.

We compared the amounts listed on the daily revenue sheets to the ledger sheets, and to the deposits for fiscal years 2001 and 2005 and for the period from March 1, 2004 through April 15, 2004 to determine if all monies listed were deposited.

Date 6/30/01

Cash in drawer	\$ <u>75.00</u>
Sales	\$ <u>184.60</u>
Total	\$ <u>259.60</u>
Pennies	\$ <u>.58</u>
Nickels	\$ <u>2.15</u>
Dimes	\$ <u>3.00</u>
Quarters	\$ <u>6.50</u>
Bills	\$ <u>163.00</u>
Checks	\$ <u>—</u>
Credit Cards	\$ <u>84.37</u>
Total	\$ <u>259.60</u>
Over/Under	\$ <u> </u>
Donations	\$ <u>182.00</u>
Tape Rent/Misc	\$ <u> </u>
Signed <u>Linda R.M</u>	

During our examination of the collections and deposits, we noted the following exceptions:

Fiscal year 2001:

- One hundred and fifty-seven (157) instances where the cash deposits were short or long. The variance in the deposits ranged from cash being short \$27.24 to \$31.06 long.

March 1, 2004 through April 15, 2004:

- One (1) instance where cash deposited was \$0.20 more than collections.

Fiscal year 2005:

- Employee’s personal checks were cashed.
- One instance where cash was short and one instance cash was long for the same amount.

Prior to implementation of the new policies and procedures in April 2004, there was no documentation or controls to confirm all cash received through the donation box was deposited.

RECOMMENDATION: We recommend that the proper authorities review this finding to determine if further action is necessary. We further recommend that the Commission review the current policy and adopt one that will ensure that all cash received through the donation box be accounted for and deposited.

CONCERN: Possible irregularities in expenditures.

FINDING: We examined expenditures for the fiscal year 2002 through fiscal year 2005. We reviewed supporting documentation (ie, invoices, receipts, etc.) and traced each expense back to the State Treasurer’s warrant register for validation.

During our review, we noted four (4) purchases from Sutherlands Lumber Material Company, owned by Chris Sutherland, a Commission Board member. They are as follows:

<u>Claim No.</u>	<u>Warrant No.</u>	<u>Date</u>	<u>Amount</u>	<u>Description</u>
305	27885973	3-18-02	\$ 135.02	Patio Table, Hardware
378	28088258	5-15-02	40.00	Hedge Trimmer
385	37991388	5-14-03	314.99	Display Barn, Whiskey Barrel
143	P-Card	1-27-04	<u>291.28</u>	Lumber, miscellaneous items
			<u>\$ 781.29</u>	

A review of Commission minutes indicates that Mr. Sutherland did not abstain on the vote for the above purchases, but approved all agenda items. Commission minutes dated April 8, 2003, states “Mr. Kyler answered that an 8’x12’ wood building was purchased from Sutherlands” when a Board member inquired about the beetle infestation of the horn collection.

In addition Commission minutes, dated February 8, 2005 states,

“Mr. Sutherland said his East Tulsa store would be able to make the tools available to the Museum at wholesale cost....Motion carried. **ACTION: Randy Maggard to contact the Manager at the Sutherland Tulsa east store to order the items on the Curator’s request.**”

There is not a Sutherlands Lumber Company in the City of Claremore. To purchase the above items, the Museum employees had to travel to Tulsa (approximately 30 miles) when Claremore has several lumber companies and hardware stores located within city limits.

RECOMMENDATION: We recommend the Commission adhere to state statutes. In addition, we recommend the proper authorities review this finding to determine if further action is warranted.

FINDING: During our review of supporting documentation of expenses, we noted a former Commissioner was reimbursed for a movie rental in the amount of \$9.62 on his travel hotel lodging receipt.

53 O.S. 2001, § 201A (C) states,

C. The members of the Commission shall serve without compensation but are authorized reimbursement for *necessary* travel expenses as provided for state officials and employees under the State Travel Reimbursement Act¹ on claims approved by the chair of the Commission. (ea)

The movie rental does not appear to be a necessary travel expense that should be reimbursed by the State.

RECOMMENDATION: We recommend the Commission review all invoices to insure that travel reimbursements are a *necessary* expense as required by **53 O.S. 2001, § 201A (C)**, cited above.

FINDING: The Museum maintains a petty cash account as allowed by **53 O.S. 2001, § 201E** at a local bank. This account is used for unexpected miscellaneous items during the workday that can be paid by check without circumventing the state purchasing laws. We reviewed all canceled checks and supporting invoices to validate miscellaneous expenditures.

While reviewing invoices for petty cash expenditures, we noted an invoice, dated March 26, 2005, to the Anatomic Studio in Salina, Oklahoma. The invoice describes the items purchased as "Flexible Exhibit Form Figures & Accessories Catalog" in the amount of \$23.93. However when we viewed the canceled check (number 2382), it was written to Duane Kyler, Director, for the reimbursement of a "business lunch expense" (**ATTACHMENT NO. 6**). The petty cash voucher claim, submitted to the State for reimbursement of the petty cash fund states that Duane Kyler was the payee, but the purpose was for a mannequin catalog. Prior to this finding, we found a stack of blank "boiler plate" invoices in the desk of Linda Slatton, Account Clerk (**ATTACHMENT NO. 7**). These invoices match exactly to the invoice used for the catalog purchase. It appears that the company's business card was copied onto the invoice to appear like a legitimate vendor invoice.

In addition, we contacted the vendor and obtained a copy of an invoice they use for billing. The vendor's invoice is completely different than the one used for the reimbursement above (**ATTACHMENT NO. 8**). The vendor stated their company did meet with Mr. Kyler for lunch but the Museum has not purchased any merchandise from them to date. Also, the vendor informed our office they do not charge for catalogs.

We interviewed both Mr. Kyler and Mrs. Slatton. Mrs. Slatton informed our office that she does not remember this particular invoice. She also stated that she keeps blank invoices in her desk for vendors (lawn service, miscellaneous) who do not submit invoices so she can attach some sort of supporting documentation for the expense. Mr. Kyler showed our office the petty cash check stubs and showed the purpose as a business lunch expense. He did not know why an invoice would have been created for a mannequin catalog when the stub description and the canceled check clearly state a business lunch expense.

The submission of this claim to the State of Oklahoma appears to be in violation of **21 O.S. 2001, § 358** which states as follows:

“False, fictitious or fraudulent claims against the state

It shall be unlawful for any person, firm, corporation, association or agency to make, present, or cause to be presented to any employee or officer of the State of Oklahoma, or to any department or agency thereof, any false, fictitious or fraudulent claim for payment of public funds upon or against the State of Oklahoma, or any department or agency thereof, knowing such claim to be false, fictitious or fraudulent.”

The State Travel Reimbursement Act (**74 O.S. 2001, § 500.2**) does not allow reimbursable lunch expenses (per diem) unless the individual is in overnight travel status.

Furthermore, only the Director signed the check noted above. We found numerous checks written from the petty cash fund that had only one signature, that of the Director or the account clerk.

The Museum’s **Policy and Procedures Manual, Section 11, Petty Cash Fund (3)** states in part,

3. Checks written on the petty cash fund will require two signatures. One by the Director of the museum and the other by the account clerk III.

It should be noted that the above policy is one that Mr. Kyler himself wrote and placed in the policies and procedures manual without the Commission’s approval. (See Policies and Procedures finding on page 20)

We found no other invoices that match the above invoice in the petty cash fund account or vouchers claims.

RECOMMENDATION: We recommend the proper authorities review this finding to determine if further action is necessary.

FINDING: During our examination of petty cash claims, we noted claim numbers 298 and 332 had expenditures for meeting refreshments. They are as follows:

<u>Check No.</u>	<u>Date</u>	<u>Payee</u>	<u>Purpose</u>	<u>Amount</u>	<u>Invoice Description</u>
2352	12-21-01	Rib Crib	Commission Meeting Refreshment	\$50.83	Meat by the pound
2367	11-01-02	Ron’s	Meeting Refreshments	26.32	Chili
2369	12-23-02	Rib Crib	Meeting Refreshments	37.33	Meat by the pound

We attempted to trace each check back to the date of a Commission Meeting and found there were no meetings held on those days.

We inquired with the Director, Duane Kyler, who stated that check number 2352 was for a Christmas luncheon for his employees, check number 2367 was for an employee’s birthday luncheon; check number 2369 was another Christmas luncheon for his employees.

Mr. Kyler stated he was unaware that he could not use State funds to buy meals for his employees for special occasions.

Again, the purpose of these claims appears to be misleading as to the exact intent of the expenditures as stated in **21 O.S. 2001, § 358**, previously cited.

In addition, the above checks were issued with only the Director's signature.

Prior to Mr. Kyler's tenure, we found one other expenditure for "Commission Meeting Refreshment" to Warehouse Market in the amount of \$12.31. The items purchased were potato chips, dip, cottage cheese, bread and pickles. It appears that the Commission was informally conducting interviews with candidates for a new museum director when these items were purchased.

Also, we noted two expenditures to Rib Crib while examining the general claim vouchers for state issued purchase cards (P-cards). They are as follows:

<u>Claim No.</u>	<u>Date</u>	<u>Payee</u>	<u>Purpose</u>	<u>Amount</u>	<u>Invoice Description</u>
98	01-02-04	Rib Crib	Not denoted	\$39.20	Not Denoted
610	12-28-04	Rib Crib	Not denoted	54.45	Not Denoted

In conjunction with **A.G. Op. 71-129** the **Office of State Finance, Procedures Manual, Chapter 319, (A)**, specifically establishes guidelines for the purchase of refreshments, it states in part,

Purchase of Refreshments

"Payments for purchase of light food and drink items (e.g. doughnuts, cake, coffee, tea, soft drink, etc.) used as refreshments and required in connection with meetings or similar type activities held/conducted for and in the interest of the general public, shall be considered a valid operating expense of the agency to the extent that such purchases serve a public purpose. This policy also covers payments for purchase of related refreshment service items, such as disposable plates/flatware, stirrers, coffee cream, sweeteners, etc."

"A public purpose" as used in this policy shall mean activities or functions conducted/held in the interest of the general public at large. The general public at large may include business guests of the agency."

RECOMMENDATION: We recommend the Commission adhere to the above-cited Office of State Finance Procedure. In addition, we recommend the proper authorities review this finding to determine if further action is necessary.

OTHER FINDINGS

- "COLLECTION" INSURANCE
 - GOOD OL' DAYS CELEBRATION
 - POLICIES & PROCEDURES
-

FINDING: The lease agreement between the J.M Davis Foundation (Lessor) and the J.M. Davis Memorial Commission of the State of Oklahoma (Lessee) states:

- “That Lessee shall keep the Collection insured against loss or damage for its full insurable value in companies satisfactory to the Lessor, with a loss payable clause in favor of Lessor.”

We found no documentation to support the “Collection” had ever been insured since the date of the lease agreement.

We noted the following events concerning the insuring of the J.M. Davis Gun Collection:

Attorney General Opinion No. 76-171, dated April 8, 1976, states in part:

- “The J.M. Davis Memorial Commission is required to insure the J.M. Davis Gun Collection against loss or damage with an insurance company pursuant to the Lease Agreement.”

J.M. Davis Memorial Commission minutes of August 23, 1978 states:

- “Chairman Bassman reported to the Commission that he had visited with Mrs. Davis about the J.M. Davis Foundation, Inc. granting a release from the insurance clause in the lease between the Foundation and the State of Oklahoma. Mr. Davis stated that it was difficult to get the members of the Foundation together, however that she had talked to them about this matter and they were aware that to insure the collection was not practical. Mr. Bassman then informed Mr. Davis that the Commission needed something in writing, in the files....Mrs. Davis then asked Mr. Bassman to prepare a letter in that regard for the Foundation members to sign and that she would circulate it.”

No further mention or documentation of the collection insurance is noted until the **Commission’s meeting dated June 11, 1979**, when a Legislative request for an estimate of the replacement value of the building, contents and other property was issued to the Commission.

The minutes state in part,

- “After discussion, the Commission concluded that the J.M. Davis Collection is so unique and was accumulated over such a long period of years that some of it could not be replaced at any price, therefore, they felt it would be impossible for them to assess the replacement cost of this collection.”

Correspondence from the J.M. Davis Foundation Inc., dated March 20, 1985 to the Oklahoma Attorney General’s Office states, in part:

- “We hereby acknowledge that it would be difficult to find an insurer for “the collection”, and at a premium cost that would be economically sound and prudent for the State of Oklahoma, Ex Rel J.M. Davis Memorial Commission to obligate itself to pay, and we therefore hereby ratify and confirm our previous verbal waiver of and release from the requirements of paragraph numbered 1 of the lease agreement concerning insuring ‘the collection’, and in reaffirmance thereof do hereby waive the provisions of said paragraph 1 of the lease agreement, and release you from any and all obligation to fulfill the obligation imposed upon you by

said paragraph 1 to keep “the collection” insured against loss or damage for its full insurable value.

- We sincerely hope that the foregoing will make your records more complete in regard to any obligation to keep ‘the collection’ insured.”

Although, the J.M. Davis Foundation, Inc. released the J.M. Davis Memorial Commission from the obligation of providing insurance for Mr. Davis’s collection, donations have been made to and accepted by the Museum from individuals and governmental agencies, which appear to be the property of the State of Oklahoma. We found no documentation to support that the Director or Commission has obtained insurance for State owned property. During a conversation with the Department of Central Services, Risk Management Division, they conveyed that insurance for the State owned firearms was available under the Museum’s property and content insurance through their office.

RECOMMENDATION: We recommend the Commission take the proper action to assure all assets belonging to the State of Oklahoma have adequate insurance coverage.

FINDING: In 1999 the Museum began hosting a “Good Ol’ Days” celebration on the last weekend in June to commemorate Mr. Davis’s birthday. There are vendor booths, arts and crafts, entertainment, military re-enactments, and other festivities. The celebration was not held in 2000 or 2001. It was re-introduced in 2002 and has been an annual event since.

The Museum’s Director, Duane Kyler, opened a private checking account titled “Good Ol’ Days Account, State of Oklahoma” on June 24, 2002. The account is used for entertainment expenses, advertisement, rentals, donation and booth rent income to facilitate the celebration. We examined the bank statements and supporting documentation for the account and noted that of the 14 expenditures transacted in the account, 8 did not have an itemized invoice to properly document the expense. However, the expenses appeared to be related to the celebration.

We did not find Board approval in Commission meeting minutes to open the private account. In addition, this meant that the Commission and the State Treasurer had no control over the transactions within the account as required by law.

53 O.S. 2001, § 201D (A)(B) enacted solely for the J.M. Davis Gun Museum specifically cites where monies derived from any source are to be deposited. The statute states as follows:

A. There is hereby created in the State Treasury a revolving fund to be designated as the J.M. Davis Memorial Commission Revolving Fund, which shall consist of all money received by the J.M. Davis Memorial Commission from rents of lands and buildings, admission fees, the sale of souvenirs and curios, the sale of concessions or leasing of concessions at the J.M. Davis Memorial site, and receipt of gifts and devises for the benefit of the fund or for the benefit of the J.M. Davis Gun Collection, from whatever source derived.

B. The J.M Davis Memorial Commission Revolving Fund may be used for the operation of a souvenir and curio shop and for other authorized costs of operation of the J.M. Davis Memorial Commission. The Fund shall be under the control and management of the J.M. Davis Memorial Commission, and disbursements therefrom shall be made on claims approved by the Commission. The State Budget Director shall draw warrants payable by the State Treasurer in payment of all claims against the J.M. Davis Memorial

Commission Revolving Fund herein created, after the claims have been audited and approved for payment as provided by law.

RECOMMENDATION: We recommend the Commission insure compliance to the above-cited statute. We also recommend the proper authorities review this finding to determine if further action is warranted.

FINDING: While performing inventory of the Museum's collection, we noted a lack of policies and procedures within the agency for the following areas:

- **Record Maintenance Policies and Procedures**

There are no standardized procedures for the maintenance of records. We found several gun files missing from the computer database (white/pink sheets, required when accessioning) used by the Museum. There are no formal procedures for the tracking of firearms and artifacts when moved to another case or taken back to the work area for cleaning and maintenance. The database does not track where a particular firearm is located within the Museum. Though the database has a location field, the museum rarely inputs the information for the tracking of a particular item. The Museum's inability to locate (track) firearms became apparent when the Museum's maintenance employee contacted our office several times to find where a particular weapon was located.

- **Inventory Policies and Procedures**

There are no standardized procedures or policies for a physical inventory of the collection. Prior to the inventory conducted by our office, the Museum had conducted only one physical inventory since its inception. We were informed the former curator had conducted an inventory in 2001. However, the former curator did not open the cases in which the gun/weapons were located. This would seem ineffective to get an accurate count since most of the brass tags were located on the gun where the individual performing the inventory could not read its accession number. If the former curator was using the cards for the description of the gun, we found that many of the cards were not accurate and no longer applied to that particular gun because of the movement of guns throughout the years. We found the only way to get an accurate count was to open each case and visually verify its serial number or special markings denoted in the gun files, if any, to insure that it was the same gun that was originally accessioned and documented in the gun files.

- **Approval of Policies and Procedures by Commission**

On March 15, 1977, Commission minutes state the following,
"Chairman Marr recommended that the Commission adopt the following policies:

1. All Minutes of the Commission dating back to the point of origin be researched and copies of minutes recording Commission policy be set up in a cross reference file.

That all policies of the J.M. Davis Foundation, Inc, that are recorded in this Commission minutes be copied and set up in another cross reference file and that copies of these cross reference files be given to each new Commissioner.

5. That all policies or things that are done where there is a major or important decision to be made have the consent of the Commission.

Mr. Dodd made a motion that the Executive Secretary be instructed to type those policies and distribute them to each board member for study and reconsideration at the next regular meeting.”

We did not find a follow up vote in the subsequent Commission meetings.

However, it appears the current Director has amended and added policies to the agency’s policy and procedures manual without the approval of the Commission. The Director informed our office that he added the following policies into the agency’s policies and procedures manual without the approval of the Commission:

- Amendment #1 To General Employee Daily Business Practices
- J.M. Davis Memorial Commission – Budget Preparation and Administration
- J.M. Davis Memorial Commission Procedures/Guidelines For Internal Control of Fixed Assets
- Procedures/Guidelines For Firearm Donations – J.M. Davis Museum
- Policy Pertaining To Carrying Of Firearms In The J.M. Davis Arms & Historical Museum
- Petty Cash Fund For J.M. Davis Arms & Historical Museum
- Disaster Recovery Plan For The J.M. Davis Arms & Historical Museum
- Weekend Work Requirements For Full Time Employees

The above policies do not provide the date they were inserted into the agency’s manual. Our office used some of these policies as official guidelines in our previous findings. However, we cannot determine the date these policies were implemented or if they are official guidelines for the agency, since they were not adopted and approved by the Commission.

RECOMMENDATION: We recommend the Commission insure all policies and procedures that will affect the Museum, employees and daily routine practices are approved and adopted by the Commission in an open meeting. Implementation of this recommendation will insure there is an official record of approval by the Commission

ATTACHMENT NO. 1

entered

INVENTORY SHEET
 J. M. DAVIS GUN MUSEUM

Assession No. 208
 Date 21 Feb 69
 Examined by SM

1. _____
 country or origin

2. Pistol (revolver)
 name

3. .32
 caliber

4. _____
 model

5. Cast rim fire
 ignition

6. double
 action

7. _____
 manufacturer

8. 2 13/16 oct.
 barrell

9. 7 3/8 7"
 overall length

10. _____
 cost

11. _____
 value

12. _____
 donor (P)

13. 2194
 serial number

14. _____
 obtained from

15. Patent dates _____

16. Marks "RUSSIAИP'JIIG" on top strap

17. Notes Serial no. partly hidden
Serial number on trig gd. is partly hidden.
Nickel plated.
Fine shot fluted cyl.
I do not believe the stocks are original.
Shows features similar to assession # 207

Breach load Bolt

Gun file maintained at the Museum.

ATTACHMENT No. 2

Gift of the J.M. Davis Arms & Historical Museum at Claremore, OK

I, WE, the undersigned, desire to donate and give to the J.M. Davis Arms & Historical Museum at Claremore, Oklahoma, the following described items of property, to-wit:

and to that end the undersigned does hereby for himself, or herself, or ourselves, give and donate said property to the J.M. Davis Arms & Historical Museum, subject to the acceptance of the gift by the J.M. Davis Arms & Historical Museum, evidenced by their signature to the "acceptance" below, within _____ days from the date hereof; upon failure to accept the gift within said time limit, the offer to give and donate and the gift are withdrawn; if the gift is accepted, the undersigned warrants that he, she, or they, are the sole owners of the property with full rights to give and donate the same, and there are no encumbrances or claims against the same whatsoever, and the gift shall be binding upon the undersigned and his, her or their heirs and assigns.

Signed this _____ of _____, 19____, in Claremore, Oklahoma.

WITNESS _____ DONOR _____

_____ ADDRESS _____

_____ ADDRESS _____

ACCEPTANCE

The J.M. Davis Arms & Historical Museum of Claremore, Oklahoma hereby accepts the donation and gift above described and referred to, and acknowledges that physical possession of the property given and donated was received by the museum on the _____ day of _____, 19____. No benefit was or will be provided to the donor by the Museum in return for the described gift.

Signed this _____ day of _____, 19____, in Claremore, Oklahoma.

Witness: _____ *J.M. Davis Arms & Historical Museum*

Example of donation sheet.

ATTACHMENT No. 3

Gift of the J.M. Davis Arms & Historical Museum at Claremore, OK

I, WE, the undersigned, desire to donate and give to the J.M. Davis Arms & Historical Museum at Claremore, Oklahoma, the following described items of property, to-wit:

(1) 12GA SINGLE SHOT SHOTGUN (PARSONS)
(1) BELGIUM REVOLVER .44CAL

and to that end the undersigned does hereby for himself, or herself, or ourselves, give and donate said property to the J.M. Davis Arms & Historical Museum, subject to the acceptance of the gift by the J.M. Davis Arms & Historical Museum, evidenced by their signature to the "acceptance" below, within 0 days from the date hereof; upon failure to accept the gift within said time limit, the offer to give and donate and the gift are withdrawn; if the gift is accepted, the undersigned warrants that he, she, or they, are the sole owners of the property with full rights to give and donate the same, and there are no encumbrances or claims against the same whatsoever, and the gift shall be binding upon the undersigned and his, her or their heirs and assigns.

Signed this 29 of MARCH, 02, in Claremore, Oklahoma.

WITNESS _____
DONOR _____
ADDRESS _____
TULSA, OK 74105
ADDRESS _____

ACCEPTANCE

The J.M. Davis Arms & Historical Museum of Claremore, Oklahoma hereby accepts the donation and gift above described and referred to, and acknowledges that physical possession of the property given and donated was received by the museum on the 29 day of MARCH, _____. No benefit was or will be provided to the donor by the Museum in return for the described gift.

Signed this 29 day of MARCH, 02, in Claremore, Oklahoma.

Witness: _____ J.M. Davis Arms & Historical Museum
_____ Dei Small

Donated items were not properly received, no witness signature for the items received.

ATTACHMENT No. 4

Gift of the J.M. Davis Arms & Historical Museum at Claremore, OK

I, WE, the undersigned, desire to donate and give to the J.M. Davis Arms & Historical Museum at Claremore, Oklahoma, the following described items of property, to-wit:
(1) REMINGTON MOD. 514 .22 RIFLE. VALUATION \$150.00 (1) H&R MOD 21 20GA VALUATION \$150.00 (1) WINCHESTER MOD. 03 .22 CAL RIFLE VALUATION \$95.00 (1) RUGER SECURITY SIX .357 PISTOL \$45.00 (1) BERETTA MOD 950.B .22 PISTOL \$160.00 (1) IVER JOHNSON .38 PISTOL @ 300.00
and to that end the undersigned does hereby for himself, or herself, or ourselves, give and donate said property to the J.M. Davis Arms & Historical Museum, subject to the acceptance of the gift by the J.M. Davis Arms & Historical Museum, evidenced by their signature to the "acceptance" below, within 30 days from the date hereof; upon failure to accept the gift within said time limit, the offer to give and donate and the gift are withdrawn; if the gift is accepted, the undersigned warrants that he, she, or they, are the sole owners of the property with full rights to give and donate the same, and there are no encumbrances or claims against the same whatsoever, and the gift shall be binding upon the undersigned and his, her or their heirs and assigns.

Signed this 20 of DECEMBER, 1999 in Claremore, Oklahoma.

Linda Slotton
WITNESS

[Redacted]
DONOR

DONATED BY:

[Redacted]

ADDRESS: [Redacted]
CLAREMORE OK 74017
ADDRESS

ACCEPTANCE

The J.M. Davis Arms & Historical Museum of Claremore, Oklahoma hereby accepts the donation and gift above described and referred to, and acknowledges that physical possession of the property given and donated was received by the museum on the 20 day of DECEMBER, 1999. No benefit was or will be provided to the donor by the Museum in return for the described gift.

Signed this 20 day of DECEMBER 1999, in Claremore, Oklahoma.

Witness:

J.M. Davis Arms & Historical Museum

Linda Slotton

[Signature]
CURATOR

The donation sheets did not document pertinent information for the firearms listed.

ATTACHMENT No. 5

190*

The following list of firearms are to become the permanent property of the Davis Gun Museum, Claremore, Oklahoma. These weapons confiscated under Court Order CJ-2001-05368 or prior court orders. These weapons transferred on 11/21/01

x Sgt. W.E. Allen
 Tulsa Police Department

x Dennis Dwall
 Davis Gun Museum

RECEIPT NUMBER

DESCRIPTION

T1453	Star Ser #Unknown
T3040	38cal S&W Mod #Special Ser #313971
AB2405	H&R Mod #929 Ser #S23990
AC3256	Essix Arms Ser #64895 Ruger Mod #MK II Ser #21140968
AC8375	Femaru Ser #100139
AD1188	Iver Johnson Ser #A18285
AD2212	Winchester Ser #388204
AD5045	Derringer Ser #Unknown
AD6490	Beretta Ser #BAS03036U
AD6930	Remington Ser #A2387014
AD8784	Colt Mod #2000 Ser #PF17818
AD9692	Nagoya Arsenal Ser #4188
AE1270	Enfield Ser #Unknown
AE2688	S&W Ser #FS59245
AE5981	Browning Ser #655NZ03167
AE6505	BB Sheridan Prod MAR Ser #057289 Diana Ser #02017414

ATTACHMENT No. 6



ANATOMIC STUDIO INC.
 P.O. Box 226
 SALINA, OK 74365

LIFECAST MUSEUM FIGURES & SCULPTED FORMS
 FLEXIBLE FOAM MANNEQUIN DISTRIBUTION

Invoice

DATE	INVOICE #
03/26/05	0956

BILL TO: J.M. Davis Museum

Attn: Duane Kyler
 333 N Lynn Riggs Blvd
 Claremore, OK 74017

ck# 2382

P.O. NUMBER	TERMS	PROJECT
Duane	Due on recpt	02

QUANTITY	DESCRIPTION	RATE	AMOUNT
One	Flexible Exhibit Form Figures & Accessories Catalog		\$23.93
TOTAL			\$23.93

RCB BANK	<p>J. M. DAVIS MEMORIAL COMMISSION CLAREMORE, OK</p> <p>2382</p> <p>3-26-05</p> <p>PAY TO THE ORDER OF <u>Duane Kyler</u> \$ <u>23.93</u></p> <p><u>Twenty three & 93/100</u> DOLLARS</p> <p><u>BUSINESS EXPENSE</u></p> <p>J. M. DAVIS MEMORIAL COMMISSION PETTY CASH FUND</p> <p><u>Duane Kyler</u></p> <p>0000002382</p>	<p>2382</p> <p>3-26-05</p> <p>\$ 23.93</p> <p>DOLLARS</p> <p>0000002382</p>
-----------------	--	---

Ck# 2382 Date 3/29 Amt 23.93

ATTACHMENT No. 7

Invoice			
		DATE	INVOICE #
<div style="border: 1px solid black; display: inline-block; padding: 2px 10px; margin-left: 20px;">BILL TO:</div>			
		P.O. NUMBER	TERMS
		PROJECT	
QUANTITY	DESCRIPTION	RATE	AMOUNT
TOTAL			



OFFICE OF THE STATE AUDITOR & INSPECTOR
2300 NORTH LINCOLN BOULEVARD, ROOM 100
OKLAHOMA CITY, OKLAHOMA 73105-4896
405-521-3495

WWW.SAI.STATE.OK.US