

**OKLAHOMA STATE ANATOMICAL BOARD
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 Oklahoma State Anatomical 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 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

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TABLE OF CONTENTS

	PAGE
Board Members and Administrative Staff	ii
Report of the State Auditor and Inspector	1

**OKLAHOMA STATE ANATOMICAL BOARD
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BOARD MEMBERS

<u>Name</u>		<u>Appointed</u>
Kyung W. Chung, Ph.D.	Chairman	1978
Kirby Jarolim, Ph.D.	Member	1978
Joe Grzybowski, Ph.D.	Member	1988
Kent Smith, Ph.D.	Member	2003
James Taylor, Ph.D.	Member	1998
Rex Martin, Ph.D.	Member	1998

**ADMINISTRATIVE
STAFF**

Pam Lawson,
Executive Director



STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

TO THE OKLAHOMA STATE ANATOMICAL BOARD

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 performed a walk-through of controls to determine whether they have been designed as represented by management.
2. We reviewed the Board's policies and procedures and tested compliance with such policies and procedures.

The purpose of these procedures was to identify the internal controls designed or developed by the Oklahoma State Anatomical Board and to make recommendations in certain areas, and 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 Agency'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 Agency'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 black ink that reads "Jeff A. McMahan".

JEFF A. McMAHAN
State Auditor and Inspector

June 14, 2004