

**OKLAHOMA COUNTY**

**TRAINING AND  
GENERAL ASSISTANCE  
WORKFORCE GRANT  
INVENTORY**

**SEPTEMBER 30, 2008**

**SPECIAL AUDIT**



Oklahoma State Auditor  
& Inspector

**OKLAHOMA COUNTY  
TRAINING AND GENERAL ASSISTANCE WORKFORCE GRANT INVENTORY  
SPECIAL AUDIT REPORT  
SEPTEMBER 30, 2008**

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This publication is printed and issued by the State Auditor and Inspector as authorized by 74 O.S. § 212.I. Pursuant to 74 O.S. § 3105.B, seven copies have been prepared and distributed at a cost of \$10.88. Copies have been deposited with the Publications Clearinghouse of the Oklahoma Department of Libraries.

# STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA  
State Auditor

MICHELLE R. DAY, ESQ.  
Chief Deputy



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October 8, 2008

BOARD OF COUNTY COMMISSIONERS  
OKLAHOMA COUNTY COURTHOUSE  
OKLAHOMA CITY, OKLAHOMA 73102

Transmitted herewith is the Oklahoma County, Training and General Assistance Workforce Grant Inventory, Special Audit Report for September 30, 2008. The engagement was conducted in accordance with 74 O.S. § 212.I.

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

The Office of the State Auditor and Inspector is committed to serve the public interest by providing independent oversight and to issue 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 black ink that reads "Steve Burrage".

STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

A handwritten signature in blue ink that reads "Michelle R. Day".

MICHELLE R. DAY, ESQ.  
DEPUTY STATE AUDITOR & INSPECTOR

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Mr. Ray Vaughn, Chairman  
Board of County Commissioners  
Oklahoma County  
Oklahoma City, Oklahoma 73102

For the purpose of complying with 74 O.S. § 212.I, we have performed the following procedure for September 30, 2008:

- Verify that equipment items on hand agree with inventory records as per 19 O.S. § 178.1.

Information addressed in this report is the representation of the respective county officers.

Our Oklahoma County, Training and General Assistance Workforce Grant Inventory, Special Audit Report was limited to the statutory procedure described above and was less in scope than an examination or audit performed in accordance with auditing standards generally accepted in the United States of America, the objective of which would be the expression of an opinion. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Based on our procedure performed, with respect to equipment items on hand agreeing with inventory records, our finding is included in the accompanying schedule of findings and recommendations.

This report is intended solely for the information and use of the management of the County 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., section 24A.1 et seq.), and shall be open to any person for inspection and copying.

  
STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

  
MICHELLE R. DAY, ESQ.  
DEPUTY STATE AUDITOR & INSPECTOR

October 1, 2008

**OKLAHOMA COUNTY  
TRAINING AND GENERAL ASSISTANCE WORKFORCE GRANT INVENTORY  
SPECIAL AUDIT REPORT  
SEPTEMBER 30, 2008**

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**SCHEDULE OF FINDINGS AND RECOMMENDATIONS**

**Finding 2008-1 – Inventory Item Not Found**

Criteria: Title 19 O.S. § 1781.1 states, “The board of county commissioners in each county of this state shall take, or cause to be taken, an inventory of all working tools, apparatus, machinery and equipment belonging to the county or leased or otherwise let to it or to any department thereof, other than that which is affixed to and made a part of lands and buildings, the cost of which as to each complete working unit thereof is more than Five Hundred Dollars (\$500.00), and thereafter maintain or cause to be maintained a continuous inventory record thereof and of like tools, apparatus, machinery and equipment purchased, leased or otherwise coming into the custody of the county or of any office, board, department, commission or any or either thereof, and the disposition thereof whether sold, exchanged, leased or let where authorized by statute, junked, strayed or stolen, and biennially thereafter...” Prior to July 1, 2005, the statutes required the cost of which as to each complete working unit thereof is more than Two Hundred Fifty Dollars (\$250.00).

Condition: There was one item on the inventory list provided by the County Clerk that was not located:

| Description            | Tag Number  | Date     | Serial Number | Amount    |
|------------------------|-------------|----------|---------------|-----------|
| QV-5000 Digital Camera | CE205-00023 | 1/1/1999 |               | \$ 458.00 |

Recommendation: OSAI recommends that the location and/or disposition of this item be investigated and the inventory records be updated accordingly.





**OFFICE OF THE STATE AUDITOR AND INSPECTOR  
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