

**OKLAHOMA
COUNTY
TRAINING AND
GENERAL
ASSISTANCE
DIRECTOR**

SEPTEMBER 3, 2008

SPECIAL AUDIT



Oklahoma State Auditor
& Inspector

**OKLAHOMA COUNTY
TRAINING AND GENERAL ASSISTANCE DIRECTOR
SPECIAL AUDIT REPORT
SEPTEMBER 3, 2008**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

Steve Burrage, CPA
State Auditor and Inspector

September 18, 2008

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

Transmitted herewith is the Oklahoma County, Training and General Assistance Director, Special Audit Report for September 3, 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,

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

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



STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

Steve Burrage, CPA
State Auditor and Inspector

Blair Schoeb, Director
Training and General Assistance
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 3, 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 county director special audit 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 findings are 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

September 4, 2008

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SCHEDULE OF FINDINGS AND RECOMMENDATIONS

Finding 2008-1 – Items on inventory not found or not properly labeled

Criteria: 19 O.S. § 178.1 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 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 custody of the county or 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). An effective inventory control system includes identification tags to readily identify property of the County to inventory records.

Condition: Several items on the inventory list provided by the County Clerk were not located. They are as follows:

Description	Tag Number	Date	Serial Number	Amount
Plato Learning System, Software	CE236-00319	7/9/1997		\$ 5,500.00
Basic-Network Version Software	CE236-00321	7/9/1997		5,500.00
Gateway Solo 2150LS Delux Laptop	CE236-00485	6/30/2000	0019258863	2,420.00
QV-5000 Digital Camera	CE205-00023	1/1/1999		458.00
Elmo Overhead Projector Portable	CE228-00003	10/24/1983		349.00
Total				<u>\$ 14,227.00</u>

Also, the following items were found but did not have Oklahoma County inventory tags:

Description	Tag Number	Date	Serial Number	Amount
Deskjet 2500 Printer	CE236-00487	11/15/2001	SG9AT130Q4	\$ 885.00
Gateway Computer	CE236-00505	6/11/2001	0022258563	1,885.00
Gateway Computer	CE236-00507	6/11/2001	0022258564	1,665.00
Gateway Computer	CE236-00508	6/11/2001	0022258565	1,665.00
Dell GX280 Computer SMT PC w/17" FPD	Q236-00455	6/16/2005	49TQ871	972.70
Total				<u>\$ 7,072.70</u>

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Recommendation: We recommend that the location and/or disposition of these items be investigated and the inventory records be updated accordingly. Additionally, we recommend that all inventory items be properly identified with an Oklahoma County inventory tag.

Finding 2008-2 – Inventory reports

Criteria: An essential aspect of inventory management is to maintain complete and accurate inventory records.

Condition: It was noted that the assigned inventory clerk did not maintain a master inventory list of equipment possessed by Training and General Assistance, including key information as to the location and identification of Information and Technology equipment and software.

Recommendation: We recommend that all sub-ledger inventory information containing key information in the identification and location of all inventory items be submitted to the inventory clerk.



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