

**C. WESLEY LANE, DISTRICT ATTORNEY
OKLAHOMA COUNTY, OKLAHOMA
OFFICER TURNOVER REPORT
DECEMBER 29, 2006**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

Jeff A. McMahan
State Auditor and Inspector

January 25, 2007

Board of County Commissioners
Oklahoma County, Oklahoma
Oklahoma County Courthouse
Oklahoma City, Oklahoma 73102

Transmitted herewith is the Oklahoma County District Attorney, Officer Turnover Report for December 29, 2006. This engagement was conducted in accordance with 19 O.S. § 171.

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,



JEFF A. McMAHAN
State Auditor and Inspector



STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

Jeff A. McMahan
State Auditor and Inspector

Mr. C. Wesley Lane
District Attorney, Oklahoma County
District 7
320 Robert S. Kerr Avenue, Room 505
Oklahoma City, Oklahoma 73102

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures:

- Verify the District Attorney's equipment items on hand with inventory records maintained.
- Verify the District Attorney's Official Depository Account balance reconciles with the County Treasurer's records.
- Verify pending Property Forfeiture cases to the Court Clerk's docket and with cash on hand.

All information included in the inventory records, ledgers and dockets is the representation of the respective county officers.

Our county officer turnover engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with generally accepted auditing standards. Accordingly, we do not express an opinion on any general-purpose financial statements of Oklahoma County.

Based on our procedures performed, the District Attorney's Official Depository Account balance reconciled with the County Treasurer's records. With respect to verifying the District Attorney's equipment items on hand to inventory records maintained, and verifying pending Property Forfeiture cases to the Court Clerk's docket and with cash on hand, our findings are included in the accompanying schedule of findings and recommendations.

This report is intended for the information and use of the management of the County. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

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

JEFF A. McMAHAN
State Auditor and Inspector

December 29, 2006

**C. WESLEY LANE, DISTRICT ATTORNEY
OKLAHOMA COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
DECEMBER 29, 2006**

Finding 2006-1 - Inventory Records

Criteria: An element of internal controls is the safeguarding of assets. Internal controls over safeguarding of assets constitute a process, affected by an entity's governing body, management and the other personnel designed to provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the entity's assets and safeguard assets from loss, damage or misappropriation.

Condition: The District Attorney does not maintain a complete inventory listing of all fixed assets. The inventory list available to us did not include twenty-eight (28) items of the one hundred forty-five (145) items listed. The inventory items not located are listed by serial number in the schedule below.

<u>Serial Number</u>	<u>Location</u>
21039173	5th Floor
22526103	5th Floor
22911899	5th Floor
22911904	5th Floor
14191378	5th Floor
14535192	Investors Capt.
14535194	5th Floor
14535195	5th Floor
14535196	5th Floor
14535197	5th Floor
14535198	5th Floor
14535200	5th Floor
14535201	5th Floor
14536199	5th Floor
15524253	2nd Floor
16624256	5th Floor
16624264	5th Floor
16624266	5th Floor
17176035	5th Floor
17475076	5th Floor
18637986	5th Floor
18637987	5th Floor
23998345	5th Floor
26696672 (Lap Top)	6th Floor
27905657 (Lap Top)	5th Floor
28224095 (Lap Top)	5th Floor
28224096 (Lap Top)	5th Floor
Dell Computer	Witness Center

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Recommendation: We recommend that a complete inventory listing be maintained and that the District Attorney perform an annual inventory of all working tools, machinery and equipment items belonging to the District Attorney or in the custody of the District Attorney.

Finding 2006-2– Pending Property Forfeiture Cases

Criteria: A component objective of an adequate internal control system is to provide accurate and reliable information. Internal controls are designed to check accuracy, completeness and reliable information.

Condition: While verifying Property Forfeiture cases to the Court Clerk’s docket and with cash on hand, it was noted that all cash from pending Property Forfeiture cases are now being deposited. While we agree with the monies being deposited, it appears a report of activity on pending cases to be deposited was not kept; therefore we could not determine when and if all funds were timely deposited.

Recommendation: We recommend that the District Attorney’s office maintain accurate ledgers for the Property Forfeiture fund and all pending cases.