

JOHN S. RICHARD
Director



BRAD HENRY
Governor

STATE OF OKLAHOMA
DEPARTMENT OF CENTRAL SERVICES

October 31, 2006

**TO LINDA C. CAMPBELL, EXECUTIVE DIRECTOR AND TO THE OKLAHOMA
BOARD OF DENTISTRY BOARD MEMBERS**

With this letter, we transmit the report of the Oklahoma Board of Dentistry procurement audit for state fiscal year 2005.

We performed our audit in accordance with professional auditing standards to ensure that programs administered by the Department of Central Services are conducted in accordance with the laws and regulations and used in an ethical, effective and efficient manner.

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.

Sincerely,

A handwritten signature in black ink, appearing to read "John S. Richard".

John S. Richard
Director of the Department of Central Services

"Committed to Quality"

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OKLAHOMA

Department of Central Services Auditing Unit



OKLAHOMA BOARD OF DENTISTRY

PROCUREMENT AUDIT

For the period of July 1, 2004 thru June 30, 2005

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PURPOSE, OBJECTIVE AND SCOPE

The Department of Central Services, Auditing Unit has completed an audit of Oklahoma Board of Dentistry, hereinafter referred to as the "Agency", procurement program for the period July 1, 2004 through June 30, 2005. The purpose of this report is to communicate the results of the audit.

The objective of this audit was to:

- determine if the Agency is in compliance with provisions of the Oklahoma Central Purchasing Act;
- determine if the Agency is in compliance with rules promulgated by the Department of Central Services pursuant to the Oklahoma Central Purchasing Act;
- determine if the Agency is in compliance with provisions of Section 3001 et seq. of Title 74 pertaining to the State Use Committee;
- determine if the Agency is in compliance with the provisions of the State of Oklahoma Purchase Card Procedures;
- determine if the Agency is in compliance with approved internal purchasing procedures;
- and, make recommendations for improvements.

This audit was performed pursuant to 74 O.S. § 85.5.E. and the State of Oklahoma Purchase Card Procedures in accordance with generally accepted *Government Auditing Standards*.

METHODOLOGY

- Interviews were conducted with the Agency's staff members.
- Internal controls over the procurement program (including the purchase card program) were documented and evaluated.
- Procurement transactions (including purchase card transaction from the active cardholders) were examined.
- Overall program compliance with the rules related to the audit objectives was evaluated.

EXECUTIVE SUMMARY

Organization

Legislation created the State Dental Act in 1935 and later revised it in 1959, 1970, 1979, 1983, and 1985. The board is responsible for regulation of the practice of dentistry, the board also regulates the practice of dental hygiene, certifies dental assistants; issues permits to dental laboratories and is self-sustaining through licensing fees, registrations, etc. Of the total revenue received by the board, 10 percent is transferred back to the state treasurer.

The mission of the board is the enhance public health and safety by regulating the practice of dentistry in the state in accordance with the State Dental Act and ensuring that the dental profession as a whole is conducted in the public's best interest.

Agency

The Agency is made up of 1 classified staff member and 4 unclassified staff members as of September 1, 2006. At the time of the review, there was 1 certified procurement officer and 2 purchase card holders in the agency.

Key Staff:

Linda C. Campbell, Executive Director
Tammi Maxberry, Principal Assistant & CPO/Purchase Card Administrator

Board Members: *(During the audit period)*

Dr. Karen Cox Haymaker, District 1
Dr. Bruce Horn, District 2
Dr. Jeff Lunday, District 3
Dr. Bruce Scott, District 4
Dr. James Sparks, District 5
Dr. Joseph P. Seay, District 6
Dr. Terry Grubbs, District 7
Dr. Douglas Bramer, District 8
Ms. Jamie Carpenter, Public Member
Mr. Gary Madison, Public Member
Louenda Nesbit, Hygiene Member

AUDIT RESULTS

Economy Results

Estimated Savings - The purchase card program saved the Agency an estimated net savings of \$145.64 during state fiscal year 2005. This is 6.3% (\$145.64 / \$2,321.02) of the total dollars expended using the procurement. This is an average estimated savings of \$8.57 per transaction for the Agency. A majority of the savings was contributable to the cost associated with the time saved by using the purchase card rather than traditional governmental purchasing methods. The Agency stated that the use of the purchase card program made small purchases cost effective.

Findings and Recommendations

Findings and recommendations are reported based on audit significance.

FINDING 05-215-07: Internal Purchasing Procedures

Criteria: The Oklahoma Board of Dentistry's Internal Purchasing Procedures states the following:

Requests for Acquisitions

Form: The Board of Dentistry CPO shall develop and the Director shall approve a request for acquisition form.

Use: A request for acquisition form shall be completed for all acquisitions.

Approval Authority

(3) Acquisitions exceeding \$25,000.00: Board, Administrator and the Department of Central Services.

Condition:

- 1) The Agency did not complete an internal request for acquisition form for all acquisitions during the audit period.
- 2) The Agency had one acquisition exceeding \$25,000.00 during the audit period. The acquisition reviewed in the amount of \$36,000.00 was not approved by the Board based upon a review of the Agency's Board minutes. An error rate of 100% was noted.

PURCHASE ORDER #	DATE	VENDOR ID	AMOUNT
2159000010	7/15/2004	62547	\$36,000.00

Cause:

- 1) Lack of management oversight in ensuring all required documentation is completed for all acquisitions.
- 2) Management may have relied on a previous Board minute in which the Board may have possibly approved the vendor; however, prior approval for the vendor has no relevance in the proper approval for the acquisition listed above.

Effect: Agency management and Board members written internal purchasing expectations are not adhered to by purchasing personnel within the Agency. By not performing purchases in accordance with the Agency's internal purchasing procedures, there is potential for a breakdown in management controls.

Recommendation: We recommend the Agency abide by their internal purchasing policies and procedures. We also recommend the Agency to inform the Board of the audit finding.

The Agency may review and evaluate their internal purchasing procedures to determine if completion of an internal request for acquisition form for all acquisitions is a necessary process and control that is to be used by the Agency. If the Agency revises their internal purchasing procedures, the revision should be submitted to the Department of Central Services for approval.

Management's Response:

Date: October 27, 2006

Response: Concur - A form was prepared but the CPO/Purchase Card Administrator was unsure of its proper use. The contracts for legal services had been approved in a prior fiscal year.

Corrective Action Plan

Anticipated Completion Date: Done

Corrective Action Planned: The internal request for acquisition form is prepared for all acquisitions. The Agency's one contract over \$25,000 has been approved by the Board in a formal Board meeting.

Auditors Response:

- 1) The Agency did not complete or provide an internal request for acquisition form for all acquisitions during the audit period.
- 2) The Agency did not provide support that purchase order #2159000010 in the amount of \$36,000.00 dated 7/15/2004 was approved by the Board. We still recommend the Agency to inform the Board of this error.

FINDING 05-215-08: Procurement

Criteria: The Oklahoma Administrative Code, (OAC) 580:15-6-9, states in part:

(9) **Delivery document from supplier.** The state agency shall receive a delivery document from the supplier stating, at a minimum, the date of the acquisition, the name and address of the supplier, and a description of the acquisition. The state agency shall note the delivery date and person receiving the acquisition on the delivery document.

Condition: During our internal control and substantive testwork we noted the following:

- 1) We statistically selected 30 acquisitions from \$0 - \$2,500 totaling \$7,411.03 for review out of 185 acquisitions totaling \$43,040.47. Our sample included eight (8) acquisitions for products which should have included a delivery document from the supplier. Based upon testwork, we noted that all eight (8) acquisitions totally \$2,176.15 were not accompanied with a delivery document from the supplier.
- 2) We selected all (4) acquisitions during the audit period from \$2,501 - \$10,000 totaling \$32,470.00 for review. Out of the four (4) acquisitions, one (1) acquisition was for a product and should have included a delivery document from the supplier. Based upon testwork, we noted that the one (1) acquisition totally \$7,750.00 was not accompanied with a delivery document from the supplier.

Cause: Agency management stated that after the invoice/statement is received from the vendor, the delivery document (packing slip) accompanying the goods at the time of delivery is discarded.

Effect: By not maintaining receiving documents, there is no verification from the vendor that goods were actually received by the Agency.

Recommendation: We recommend that the Agency establish a process to ensure a delivery document from the supplier stating, at a minimum, the date of the acquisition, the name and address of the supplier, and a description of the acquisition is maintained in the acquisition file in addition to the invoice/statement. We also recommend that the receiving employee note the delivery date and person receiving the goods on the delivery document.

Management's Response:

Date: October 27, 2006

Response: *Concur* - Delivery documents were received but after receipt of invoice the delivery document was discarded.

Corrective Action Plan

Anticipated Completion Date: Done

Corrective Action Planned: All delivery documents are now kept with the invoices.

FINDING 05-215-09: Procurement

Criteria: The Oklahoma Administrative Code (OAC) 580:15-6-5, **Methods State Agencies Use to Make Acquisitions** states in part:

State agencies shall make acquisitions using a method of acquisition in this section.

(1) **Statewide Contracts.** The State Purchasing Director shall designate statewide contracts as mandatory or nonmandatory.

(A) **Mandatory statewide contract.** The State Purchasing Director may designate a statewide contract for mandatory use. State agencies shall make acquisitions from mandatory statewide contracts regardless of the acquisition purchase price. A state agency may submit a written request to the State Purchasing Director to waive requirements for a state agency's use of a mandatory statewide contract for acquisitions. The State Purchasing Director shall grant exceptions prior to a state agency making the acquisition from another supplier.

(B) **Nonmandatory statewide contracts.** State agencies may use nonmandatory statewide contracts when an agency determines it is in the best interest of the state.

(2) **State Use Committee.** State agencies shall make acquisitions from suppliers on the State Use Committee procurement schedule regardless of the acquisition purchase price if the supplier's delivery date meets state agency requirements. State Use Committee statewide contracts are mandatory statewide contracts. State agencies shall reference the State Use Committee procurement schedule to ensure all acquisitions are pursuant to 74 O.S., Section 3007.

Condition: We statistically selected 30 acquisitions from \$0 - \$2,500 totaling \$7,411.03 for review out of 185 acquisitions totaling \$43,040.47. Out of the 30 acquisitions reviewed, four (4) of the purchases contained products required to be purchased through mandatory statewide contracts and the State Use Committee procurement schedule. These four (4) acquisitions were purchased by using an authority order. Based upon testwork, we noted all four (4) acquisitions for office supplies were not acquired through mandatory statewide contracts.

Based upon our internal control review and substantive testwork, the Agency does not appear to use the mandatory statewide contract to purchase office supplies listed on the contract.

Cause: Management indicated that they were unaware if these items were available on mandatory statewide contracts because they have always used the same two vendors to purchase all office supplies.

Effect: By not making purchases according to mandatory statewide contracts and the State Use Committee, controls are circumvented that ensures prices paid for goods and services are fair and reasonable for the State of Oklahoma and that approved products from qualified nonprofit agencies for the severely handicapped are purchased.

Recommendation: We recommend the Agency establish procedures to ensure that services and products available on mandatory statewide contracts are purchased.

Management's Response:

Date: October 27, 2006

Response: *Concur* - The CPO was not fully aware all the mandatory contracts.

Corrective Action Plan

Anticipated Completion Date: Done

Corrective Action Planned: A list of all mandatory contracts has been acquired. The contracts and state use contracts are reviewed prior to purchasing any products or services.

FINDING 05-215-06: Procurement

Criteria:

1) The Oklahoma Administrative Code (OAC) 580:15-6-8, **State agency open market acquisitions not exceeding ten thousand dollars (\$10,000.00)**, states in part:

State agencies that do not have a CPO and approved internal purchasing procedures pursuant to the requirements of 580:15-6-2 and 580:15-6-3 shall make open market acquisitions not exceeding Two Thousand Five Hundred Dollars (\$2,500.00) pursuant to this section. State agencies that do have a CPO and approved internal purchasing procedures shall make open market acquisitions not exceeding Ten Thousand Dollars (\$10,000.00) pursuant to this section:

(3) Price quotation. The state agency shall solicit price quotations and delivery dates by mail, telephone, facsimile or by means of electronic commerce from a minimum of two suppliers. The state agency shall secure the suppliers' price quotation in writing or document the suppliers' price quotation and delivery dates.

2) Title 74, O.S. § 85.41, **Professional Services Contracts**, states in part:

B. The state agency shall evaluate the performance of the professional services provided pursuant to a professional services contract. The performance evaluation shall indicate the quality of service or work product of the supplier. The state agency shall retain the evaluation in the document file the state agency maintains for the acquisition pursuant of Section 85.39 of this title.

E. A professional services contract shall include an audit clause which provides that all items of the supplier that relate to the professional services are subject to examination by the state agency, the State Auditor and Inspector and the State Purchasing Director.

Condition: Purchase order #2159000008 dated 7/9/2004 to vendor ID #59522 in the amount of \$9,720.00 did not contain the following:

- 1) There was no documentation that two or more suppliers were solicited for bids. An unauthorized purchase may have occurred.
- 2) A performance evaluation was not contained in the file; therefore, we were unable to determine if an evaluation was performed.
- 3) The required audit clause was not included in the contract.

The competitive solicitation for quotes process was not conducted for this purchase; therefore, the Agency did not meet the minimum purchasing requirements to ensure that the best and lowest price was obtained for the service provided.

Cause: Agency management stated that this acquisition was a sole source acquisition; however, a sole source affidavit was not obtained.

Effect:

- 1) By not properly conducting the competitive solicitation for quotes, the Agency may not obtain the best and lowest prices for good and services. The purchaser and the Agency exceeded their purchasing authority.
- 2) Failure to perform a performance evaluation prevents a state agency from identifying substandard quality of service for vendors who provide professional services for state agencies and may result in additional costs or liability to the State. Also, failure to notify the Department of Central Services of substandard quality of service of professional vendors limits the state's ability to control the quality of vendors registered to do business with state agencies or to notify other state agencies of vendor deficiencies.
- 3) The Agency has entered into a contractual agreement without all required contract clauses.

Recommendation: We recommend the Agency:

- 1) To solicit price quotations and delivery dates by mail, telephone, facsimile or by means of electronic commerce from a minimum of two suppliers and retain this documentation in the acquisition file for required purchases from \$2,500.01 to \$10,000.00. We also recommend the Agency to obtain, document and maintain all sole source or sole brand information within the acquisition file.
- 2) Ensure an evaluation of the performance of every professional service provided should be performed which indicates the quality of service or work product of the supplier. The state agency should retain the original evaluation in the document file. Any vendor inadequacies should be filed with the Department of Central Purchasing director.
- 3) Ensure the required audit clause which provides that all items of the supplier that relate to the professional services are subject to examination by the state agency, the State Auditor and Inspector and the State Purchasing Director is included in all professional service contracts.

Management should establish a process to ensure that all procurement requirements are met before awarding a contract.

Management's Response:

Date: October 27, 2006

Response: *Non-Concur* - This was a sole source contract and the sole source form was misplaced.

Corrective Action Plan

Anticipated Completion Date: October 27, 2006

Corrective Action Planned: The sole source contract form is double checked and in the file for the one sole source contract.

FINDING 05-215-10: Procurement

Criteria: Title 74 O.S. § 85.4(E), (1) states:

A contract that results from a requisition required by this section for nonprofessional services or professional services whether or not such services are exempt from the competitive bidding requirements of this section or pursuant to Section 85.7 of this title shall be signed by the chief administrative officer of the state agency or the chief administrative officer of the requisitioning unit of the state agency certifying that:

- a. no employee of the state agency is able and available to perform the services to be provided pursuant to the contract,

- b. the state agency shall receive, review and accept a detailed work plan from the supplier for performance pursuant to the contract if requested by the State Purchasing Director,
- c. the state agency has developed, and full intends to implement, a written plan providing for the assignment of specific state agency personnel to:
 - (1) monitoring and auditing supplier performance,
 - (2) the periodic review of interim reports, or other indications of performance, and
 - (3) if requested by the State Purchasing Director, the ultimate utilization of the final product of the nonprofessional or professional services,
- d. the work to be performed under the contract is necessary to the state agency's responsibilities, and there is statutory authority to enter into the contract,
- e. the contract will not establish an employment relationship between the state or the state agency and any persons performing under the contract,
- f. no current state employee will engage in the performance of the contract, unless specifically approved by the State Purchasing Director,
- g. the purchase of the nonprofessional or professional services is justified, and
- h. the contract contains provisions that are required by Section 85.41 of this title.

Condition: We tested all (5) service acquisitions during the audit period above \$2,500 totaling \$68,470 for review of service requisition certification. One (1) of the five (5) (20%) acquisition files reviewed did not contain a service requisition justification for professional or nonprofessional services.

Cause: Lack of management oversight in ensuring all required documentation is completed for all acquisitions.

Effect: Not certifying to the provisions of the service requisition as required by law.

Recommendation: We recommend the Agency obtain a service requisition justification for all professional and nonprofessional services that is signed by the Chief Administrative Officer (CAO) of the Agency or the chief administrative officer of the requisitioning unit.

Management's Response:

Date: October 27, 2006

Response: *Concur* - This was an oversight.

Corrective Action Plan

Anticipated Completion Date: October 27, 2006

Corrective Action Planned: Participants obtain a service requisition justification for all professional and nonprofessional services acquisitions.

FINDING 05-215-04: Purchase Card

Criteria: State of Oklahoma Purchase Card Procedures §6.9.1. **Cardholder Responsibility** states in part, "All cardholders (including Entity P/card Administrators and Approving Officials for other cardholders) must have their reconciliation approved by an approving official at least one level above their position."

Condition: During testwork, we noted 5 of 10 (50%) memo statements where the P/Card Administrator was acting as the approving official for the Executive Director. The approving official is not one level higher than the cardholder. The Executive Director has cancelled her purchase card on January 17, 2006 after being notified of non-compliance.

Cause: There is not an individual whose position is one level above the cardholder who has attended the mandatory purchase card training.

Effect: If the approving official is not at least one level higher than the cardholder within the organizational structure of the Agency, the cardholder could have improper influence and actual authority over the approving official. As a result, the cardholder could skew the approving official's decision making process and an increased risk for transactions to be unauthorized, unsupported, or unallowable could occur and go undetected. In addition, disputes or unresolved issues may not be properly resolved by the approving official. Accordingly, controls in relation to the proper review and approval process of purchase card expenditures and monthly reconciliations could be weakened.

Recommendation: Based upon the Agency's corrective action stated in the Condition, no further recommendation is made for the exception noted. We do recommend the Agency to verify new cardholders are assigned an approving official one level above the cardholder's position before the cardholder is issued a purchase card.

Management's Response:

Date: October 27, 2006

Response: Concur - Management was not informed of this requirement at time of issuance of p-card to the Executive Director

Corrective Action Plan:

Anticipated Completion Date: Done

Corrective Action Planned: Executive Director has cancelled her p-card.

FINDING 05-215-03: Purchase Card

Criteria: The State of Oklahoma Purchase Card Procedures § 3.10, **Purchase Card Employee Agreement** states in part, "Entity P/Card Administrators and designated back-ups, Authorized Signers, Approving Officials, and Cardholders must sign the State of Oklahoma Purchase Card Employee Agreement from prior to assuming their duties and being issued p/cards."

The State of Oklahoma Purchase Card Procedures § 6.1.3, **Employee p/card agreement** states in part, "The Entity P/Card Administrator shall maintain the original employee signed copy of the State of Oklahoma Purchase Card Employee Agreement. A copy of the signed agreement shall be provided to the employee."

Condition: The Purchase Card Employee Agreement was not signed by anyone within the agency's purchase card program, which includes the agency's purchase card administrator, approving officials and cardholders. All individuals participating in the purchase card program have completed the Employee Agreements after being notified of non-compliance.

Cause: It was the client's understanding that the Purchase Card Employee Agreement forms were signed at the implementation of the Agency's purchase card program and were maintained by the Department of Central Services.

Effect: The cardholders, approving officials, and purchase card administrator may not understand their responsibility in relation to the purchase card program. Also, individuals may not be held liable for the misuse of their purchase card or exceed the authority that has been granted to them.

Recommendation: Required individuals have completed the Purchase Card Employee Agreements since notification of non-compliance. We recommend the Agency to obtain a signed agreement for all new purchase card program individuals.

Management's Response:

Date: October 27, 2007

Response: Non-Concur - The forms were signed when participants received training and were given to the DCS p-card trainers.

Corrective Action Plan:

Anticipated Completion Date: Done

Corrective Action Planned: New forms were completed and signed by employees with p-cards. Any new p-card holders will sign the form.

FINDING 05-215-02: Purchase Card

Criteria: The State of Oklahoma Purchase Card Procedures § 6.9.2, **Entity approving official(s) responsibility:**

State Entity Approving Official(s) shall review the regular p/card, Statewide p/card, or the Travel p/card holder's reconciled memo statement and supporting documentation for accuracy, completeness, appropriateness of the purchase and whether the transactions were conducted according to State Statutes, rules, state purchase card procedures, and sound business practices.

...To indicate concurrence with the reconciled statement, the State Entity Approving Official shall sign and date the memo statement ...

Condition: We tested 100% of the purchase card transactions totaling \$2,312.02. Five of ten (50%) memo statements were not signed and dated by an entity Approving Official indicating a review of the reconciliation and supporting documentation was performed.

Cause: The Purchase Card Administrator stated it was an oversight that the memo statements were not signed and dated by the approving official.

Effect: There is no verification that an independent review of the cardholder's transactions, reconciliation and supporting documentation occurred. Prohibited purchases may occur and go undetected.

Recommendation: We recommend the Agency to inform all approving officials the importance of their duties and responsibilities as an approving official. These duties include signing and dating the memo statement indicated concurrence. We also recommend that periodic reviews of cardholder's memo statements be performed to ensure that the approving official has performed their requirements.

Management's Response:

Date: October 27, 2006

Response: Concur- An oversight

Corrective Action Plan

Anticipated Completion Date: Done

Corrective Action Planned: More attention is paid to having all forms signed and doubled checked by both approving official and pcard administrator.

FINDING 05-215-01: Purchase Card

Criteria: The State of Oklahoma Purchase Card Procedures § 6.10, **Card Security**, states in part, "The cardholders shall assure that the card is kept in a secure manner and that the p/card account number on the card is not posted or left in a conspicuous place."

Condition: Memo statements and other purchase card information is maintained in a binder and kept on the bookshelf in the Purchase Card Administrator's office. Unauthorized individuals have access to the purchase card account numbers.

Cause: The Agency was not aware the documents were to be maintained in a secure location.

Effect: Unauthorized individuals within the agency have access to purchase card account information. Purchase card information may be obtained by unauthorized individuals and improperly used.

Recommendation: The agency should maintain the purchase cards and purchase card information in a secure manner at all times. This information should not be left unattended or in an insecure area that allows access by unauthorized individuals.

Management's Response

Date: October 27, 2006

Response: Concur - Purchase card book was maintained on a bookshelf.

Corrective Action Plan

Anticipated Completion Date: Done

Corrective Action Planned: Purchase card book is now kept in locked file cabinet.

FINDING 05-215-05: Purchase Card

Criteria: The State of Oklahoma Purchase Card Procedures § 4.2, **Implementation submissions** states in part, "State entities are to prepare and submit the following documents.

Document	Signed by	Submitted to	Notes
Letter appointing Agency P/Card Administrator	Entity Chief Administrative Officer (Agency Head)	Original to appointee Copy to State P/Card Administrator (Central Purchasing)	

Condition: The Agency did not provide a letter signed by the Executive Director appointing the Agency P/Card Administrator to the State Purchase Card Administrator at the time of appointment. The letter was submitted to the Department of Central Services once the agency was notified of the omission. The Agency has provided auditors with the required notification letter after being informed of non-compliance.

Cause: The Agency stated they had notified the Purchase Card Administrator of the State Entity P/Card Administrator but they were not aware they had to send a formal letter from the Director appointing the P/Card Administrator.

Effect: The individual responsible for the agency's purchase card program has not received the proper authority to act as the agency's Purchase Card Administrator.

Recommendation: Based upon the corrective action of the Agency stated in the Condition, no further recommendation is made at this time.

Management's Response:

Date: October 27, 2006

Response: Concur - We did not have the letter in the file.

Corrective Action Plan

Anticipated Completion Date: Done at time of audit.

Corrective Action Planned: Letter submitted to DCS.

OVERALL CONCLUSION

Based upon our audit, we have determined the Oklahoma Board of Dentistry has materially complied with the following objectives:

1. Compliance with provisions of the Oklahoma Central Purchasing Act;
2. Compliance with rules promulgated by the Department of Central Services;
3. Compliance with the State of Oklahoma's Purchase Card Procedures.

However, we did determine, based upon our audit findings, the Agency has not materially complied with provisions of Section 3001 et seq. of Title 74 pertaining to the State Use Committee and approved internal purchasing procedures during the audit period.

The Oklahoma Board of Dentistry has stated corrective actions plans, which we believe will ensure the Agency will comply, in all material respects, with the aforementioned requirements.