



**OHIO COMMISSION ON AFRICAN-AMERICAN MALES  
FRANKLIN COUNTY**

**REPORT ON AGREED-UPON PROCEDURES**

**FOR THE PERIOD JULY 1, 1999 THROUGH MARCH 7, 2001**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



OHIO COMMISSION ON AFRICAN AMERICAN MALES  
REPORT ON AGREED-UPON PROCEDURES

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## REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

John E. Barnes Jr, Chairman  
Commission on African American Males  
35 East Chestnut Street, 5<sup>th</sup> Floor  
Columbus, Ohio 43215

Pursuant to the letter of arrangement dated February 26, 2001 between the Commission on African American Males (CAAM or Commission) and the Auditor of State, we have performed the procedures summarized below for the period July 1, 1999 through March 7, 2001. These procedures were performed solely to assist the Commission in the determination of the integrity of its assets.

This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. The report on agreed-upon procedures is intended for the information of the Commission, however, the report will be a matter of public record and its distribution will not be limited. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. The procedures we performed are summarized as follows:

1. We performed a physical count of all the Commission's inventory assets as of March 7, 2001, which included fixed assets, novelties, office supplies and books in the library. We compared the items per our count with the Commission's inventory records (if available) and noted any discrepancies.
2. We reviewed all invoices and vouchers since the Commission's inception as a separate entity, July 1, 1999, and traced the purchase of inventory items to their physical location or disposition.

On July 16, 2001, we provided a draft copy of this report to the following:

<u>Name</u>	<u>Office/Position</u>
John E. Barnes, Jr.	Chairman
Leon Adams	Acting Executive Director

Our detailed procedures and the results of applying these procedures are contained in the attached *Supplement to Report on Agreed-Upon Procedures*. Because these procedures do not constitute an examination in accordance with generally accepted auditing standards in the United States of America, we do not express an opinion or limited assurance on the Commission's inventory. Also, we express no opinion on the Commission's internal control system over financial reporting or any part thereof. Had we performed additional procedures, or had we conducted an audit of the financial statements or records in accordance with generally accepted auditing standards in the United States of America, other matters might have come to our attention that would have been reported to you. This report addresses transactions relating to the above procedures only and does not extend to the financial statements or records of the Commission, taken as a whole.

In addition to this report, the Auditor's Office will issue a separate management letter which will contain additional comments and recommendations which the Commissioners should also consider. This management letter will result from an audit, which we are currently conducting of the Commission and are required to perform on any public entity by Ohio Revised Code Section 117.10.

This report is intended solely for the use of the Commission members and is not intended to, and should not, be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purpose. However, this report is a public record, and is available upon specific request.

**JIM PETRO**  
Auditor of State

March 28, 2001

**Ohio Commission on African-American Males  
Supplement to Report on Agreed-Upon Procedures**

**BACKGROUND INFORMATION**

The Commission on Socially Disadvantaged Black Males was established from Executive Order 89-9. In 1990, Executive Order 90-34 placed oversight activities under the Ohio Civil Rights Commission. In 1991, the General Assembly enacted legislation codified in Ohio Revised Code section 4112.12 and 4112.13, changing the name of the Commission to the Ohio Commission on African-American Males. In July 1999, House Bill 283 authorized the Commission to become a freestanding agency. Soon thereafter, the Commission entered into a two-year agreement with the Ohio Civil Rights Commission to function as the fiscal agent of the Commission. All responsibility and authority to approve transactions remained with the Commission, while Civil Rights administrative staff prepared and processed payroll and other financial transactions, and maintained ledgers and financial records.

The Commission was created to serve the African-American male population throughout the State of Ohio who are experiencing problems and/or difficulties within the following four areas: unemployment, criminal justice, education and health. The agency oversees and supervises research to determine the nature of the problems concerning African-American males in the four-targeted areas. The Commission is also responsible for conducting community education and public awareness programs, as well as holding public meetings.

In a meeting on February 21, 2001, Chairman Barnes asked the Auditor's Office to perform certain activities for the Commission, which resulted in this agreed-upon procedures engagement. The Chairman requested the procedures to help determine the integrity of its assets prior to the anticipated transition of its designated fiscal agent from the Ohio Civil Rights Commission to the Central Service Agency section of the Ohio Department of Administrative Services. The current contract with the Ohio Civil Rights Commission terminated on June 30, 2001. Coincidentally, the day we were scheduled to begin our physical inventory count was the last working day of the Office Manager, the one remaining full-time employee of the Commission. At that time and continuing throughout our fieldwork, the Commission had employed individuals from a temporary help agency until they could make arrangements for full-time employees. The Commission has been without an Executive Director since the former Executive Director left on September 15, 2000. An employee of the Ohio Civil Rights Commission is currently on loan to the Commission to fill the Executive Director vacancy and serve as Acting Interim Executive Director, a position held since approximately March 23, 2001. The Commission hired an Administrative Assistant beginning April 23, 2001.

## ISSUE 1 - PHYSICAL INVENTORY COUNT

### Procedures Performed:

1. Accompanied by a Commission employee, we performed a physical count of all the Commission's inventory as of March 7, 2001. For this purpose, "inventory" was divided into three parts: fixed assets (furniture, fixtures, and equipment), novelties (items purchased for promotional distribution such as cups and mouse pads) and office supplies, whether located at the Commission's central office or other storage facilities. Although not classified as a separate part of inventory, we agreed to include the Commission's book library within our count, also. We counted all items included within the broad definition of inventory; there was no minimum threshold used for the inventory count.
2. We obtained copies of the Commission's current inventory lists and compared our count to items on the inventory lists. The lists for novelties, office supplies and the book library were not as "formalized" or complete as the list for fixed assets. The fixed assets list was maintained by the Ohio Civil Rights Commission, which used the Ohio Department of Administrative Services' (DAS) Fixed Asset Management System to track the fixed assets.
3. We noted exceptions between the items counted and the items recorded on the lists. Exceptions included differences not only in the quantity of an item, but also differences in descriptions, serial numbers, tag numbers, etc. We also noted whether an item had a tag on it, but our procedures did not include determining whether an item should be tagged.
4. We submitted updated listings for each of the three inventory types to the Commission after our physical count.

### Results:

1. Inaccurate and incomplete inventory lists. We found discrepancies between the items physically observed and the related inventory records. There were items observed but not recorded on the lists, as well as items recorded but not located. This discrepancy occurred for all three types of inventory.

#### A. Fixed Assets

Thirty-nine items recorded on the inventory list could not be located. These items included two LaserJet printers with a unit cost of \$2,296; several desks, tables and other pieces of furniture with costs ranging from \$450 to \$650; and a refrigerator with a cost of \$395. Refer to Appendix A for a detailed list of these items.

#### B. Novelties

Eleven items differed in quantity between the physical count and the inventory list. In most cases the quantity per the physical count was higher, but not always. The Commission does not track the number of items taken out of inventory and given away for promotional purposes.

Four items counted were not recorded on the client's inventory list. These items included 401 calculators with a total cost of \$882 and four Commission tablecloths with a total cost of \$500.

Four items recorded on the inventory list were not found. The cost of these items ranged from \$7.50 to 40.00.

Refer to Appendix B for a detailed list of the differences for the novelty items.



### Issue 1 - Physical Inventory Count (Continued)

#### C. Office Supplies

Forty-one items differed in quantity between the physical count and the inventory list.

Fifty-four items counted were not recorded on the client's inventory list.

Twelve items listed within the inventory list were not found.

Refer to Appendix C for a detailed list of the differences for the office supplies items.

#### Management Comment:

The Commission is required to comply with Ohio Rev. Code Section 125.16 (A), which states, in part:

In accordance with procedures prescribed by the director of administrative services, the officer in charge of each state agency, other than an institution of higher education, shall maintain current and accurate records of tangible personal property and real property, as defined by the department of administrative services [DAS], that the state agency holds either directly or on behalf of the state.

... The officer in charge of each state agency holding such property shall report to the director, on forms or media the director prescribes, regarding all property acquired, updated, or disposed of by that agency, in the detail and format and at the times the director requires.

Based on the number of errors and omissions noted above the Commission has not complied with the cited Ohio Rev. Code section related to its fixed assets. We recommend the Commission maintain accurate records of its fixed assets inventory. Although the Commission can delegate the authority of actually maintaining inventory records to another entity, this process does not remove the Commission's responsibility for legal compliance. We recommend the Commission adopt policies or establish procedures to help ensure compliance with this requirement. Such procedures would include:

- Obtain and use a copy of the *General Services Division State Inventory Guidelines and Procedures (also known as General Services Division State Inventory Policies and Procedures)*, produced by the Ohio Department of Administrative Services / Office of State Inventory.
- Assign the function of maintaining accurate inventory records to individuals who are knowledgeable and experienced in this area. These individuals may be either internal full-time employees or contracted by the Commission from an external source.
- Develop and implement internal control procedures to periodically test the accuracy of the current inventory records.
- Work with the Ohio Civil Rights Commission or use its own employees to investigate the differences noted and take steps to resolve the differences. Such steps would include determining whether a difference exists and making adjustments to the inventory records to provide accurate and complete inventory records.

### Issue 1 - Physical Inventory Count (Continued)

While the Commission is not required to maintain inventory records of the novelty and office supplies assets, it is prudent and fiscally responsible to do so. This process entails defining what items meet the criteria of being included on an inventory list, whether there are minimum cost thresholds for the lists, tracking additions and deletions from the lists, performing periodic physical counts and reconciling the counts to the inventory records. We recommend the Commission maintain different lists for the different types of "inventory" items. The criteria and thresholds for fixed assets should not be the same as those for office supplies. The House of Representatives has in place a novelty inventory system. We recommend the Commission inquire about this system and determine whether a similar system can be adequately tailored to the Commission's needs.

2. Incomplete tagging/identifying of fixed assets. We noted that some fixed asset items had one, two, or no tag/number assigned to them or displayed a tag. Some of the Commission's assets were obtained from the Ohio Civil Rights Commission, which currently serves as the fiscal agent of the Commission. One of the functions that Civil Rights performs for the Commission is the maintaining of the state-required Fixed Assets Management System records. We noted fixed assets with the following combination of tag/numbers.

Fifty-nine items physically counted had no identifying tag/number associated with them.

Seventeen items counted had a CAAM tag/number but no ECV (Civil Rights) number.

One item listed on the Property List had an ECV tag/number but no CAAM tag/number.

Refer to Appendix D for a detailed list of the fixed asset items not tagged.

#### Management Comment:

We recommend the Commission determine which assets need to be tagged (either for its own internal purposes or for state DAS requirements) and tag the assets accordingly. Unless there is a reason to keep the tags on the assets, we recommend the Commission remove the Civil Rights tags from the assets it owns.

3. Assets in Storage. The physical count also included the Commission's inventory located in an off-site storage facility, Secur-it Personal Storage, at 272 South Front Street. During our observation we noted that the facility contained several pieces of office furniture such as desks, shelves and cabinets, which appeared to be in satisfactory condition and had proper Fixed Assets Management System tags. The items had been in storage for approximately one and a-half years and, per the Chairman, are not intended for use. The Commission purchased new office furniture and equipment for its office location. In addition to having fixed assets that are not in use, the Commission paid storage fees, totaling \$2,485, to house these items during the past year and a half. The items in storage are listed in the following table.

**Issue 1 - Physical Inventory Count (Continued)**

Item	Description	Count #	List #	Variance	Cost
1.	Literature Stand	1	1	0	\$99.71
2.	Coat Rack	1	1	0	\$64.00
3.	Chalk Board	1	1	0	\$50.00
4.	Credenza	1	1	0	\$365.51
5.	Credenza	1	1	0	\$365.51
6.	Credenza	1	1	0	\$365.51
7.	Desk	1	1	0	\$245.71
8.	Storage Cabinet	1	1	0	\$152.71
9.	Storage Cabinet	1	1	0	\$152.00
10.	Telecopier	1	1	0	\$1,495.00
11.	Desk	1	1	0	\$412.71
12.	2 Drawer Lateral File	1	1	0	\$244.71
13.	Book Shelf	1	1	0	Not Shown
14.	Desk	1	1	0	\$245.71
15.	End Table	1	1	0	Not Shown
16.	Typewriter Stand	1	1	0	Not Shown
17.	Book Shelf	1	1	0	\$85.00

Management Comment:

We recommend the Commission decide whether to use these assets or not. If so, the assets should be taken out of storage and put into use; if not, the Commission should take appropriate actions to dispose of the assets and discontinue paying storage charges for assets it does not intend to use. Disposing of the assets requires the Commission to submit the *Surplus Property Turn-In Document/ FAMS Retirement Input Document Salvage* form to DAS.

## **Issue 2 - Existence of Purchases**

### Procedures Performed:

1. We obtained a download of all Commission expenditure transactions for the period July 1, 1999 to March 7, 2001 from the Office of Budget and Management. We used this download to identify all Commission invoices and vouchers since the Commission's inception as a separate entity, July 1, 1999.
2. We prepared a spreadsheet that listed all the related inventory purchases.
3. We obtained from the Ohio Civil Rights Commission and reviewed the related inventory invoices and vouchers, and added information (date, time, vendor, etc.) to the spreadsheet to better identify the items purchased.
4. We compared our spreadsheet to the list of items physically observed during the inventory count to determine if the item existed. If the item was not part of our count, we inquired as to its disposition - whether properly salvaged or used/consumed.

### Results:

- ▶ We could not locate one of the purchased fixed assets items, a calculator with a cost of \$12.
- ▶ We could not locate 400 deluxe pencil cases purchased as novelty items, with a total cost of \$648.
- ▶ We could not locate several items purchased as office supplies. We were informed these items were no longer considered part of the office supply inventory because they were placed "in use" and/or had been consumed during normal operations.

Refer to Appendix E for a detailed list of the differences noted in this area.

### Management Comment:

We recommend the Commission investigate the discrepancies noted and follow up on them to determine the reason for the difference and take such actions as it and state regulations require and are appropriate to resolve the matter. We also recommend the Commission follow DAS-related procedures or develop internal procedures to document legitimate removal of assets from the inventory records, once approval has been obtained.

**Ohio Commission on African-American Males**

**Appendix A  
Schedule of Fixed Assets**

Items on Inventory List but Not Found

Item	Description	Count #	List #	Variance	Cost
1.	10 Key Calculator	Not Found	1	1	(\$111.11)
2.	Five Drawer File	Not Found	1	1	(\$426.25)
3.	SDBM Banner	Not Found	1	1	(\$225.00)
4.	Voltage Suppressor	Not Found	1	1	(\$105.00)
5.	LaserJet Printer	Not Found	1	1	(\$2,296.00)
6.	Coffee maker	Not Found	1	1	(\$60.95)
7.	CAAM Banner + 2 Attachments	Not Found	1	1	(\$250.00)
8.	Calculator	Not Found	1	1	(\$74.65)
9.	Oak Typing Table	Not Found	1	1	(\$124.00)
10.	Six-shelf Bookcase	Not Found	1	1	(\$60.00)
11.	Secretarial Desk	Not Found	1	1	(\$565.25)
12.	Secretarial Desk	Not Found	1	1	(\$565.25)
13.	Credenza	Not Found	1	1	(\$441.75)
14.	Conference Table, Walnut	Not Found	1	1	(\$650.00)
15.	Credenza	Not Found	1	1	(\$125.00)
16.	Surge Suppressor	Not Found	1	1	(\$101.25)
17.	Surge Suppressor	Not Found	1	1	(\$101.25)
18.	Refrigerator, Almond	Not Found	1	1	(\$395.00)
19.	LaserJet Printer	Not Found	1	1	(\$2,296.00)
20.	4 MB Upgrade to LaserJet	Not Found	1	1	(\$249.00)
21.	Panasonic Microwave	Not Found	1	1	(\$125.00)
22.	Surge Protector	Not Found	1	1	(\$105.00)
23.	Surge Protector	Not Found	1	1	(\$26.00)
24.	Cell Phone, Adaptor & Case (Samsung) (Sam Thomas)	Not Found	1	1	(\$78.49)
25.	Cell Phone, Adaptor & Case (Samsung) (Rep. Barnes)	Not Found	1	1	(\$88.00)
26.	Bulletin Board (Glass Doors)	Not Found	1	1	Not Shown

**Ohio Commission on African-American Males**

**Appendix A  
Schedule of Fixed Assets**

Items on Inventory List but Not Found (Continued)

Item	Description	Count #	List #	Variance	Cost
27.	2 Drawer Lateral Mahogany Pedestal	Not Found	1	1	Not Shown
28.	2 Drawer Lateral File, Putty	Not Found	1	1	Not Shown
29.	2 Drawer Lateral File, Putty	Not Found	1	1	Not Shown
30.	2 Drawer Lateral File, Putty	Not Found	1	1	Not Shown
31.	2 Drawer Lateral File, Putty	Not Found	1	1	Not Shown
32.	2 Drawer Lateral File, Putty	Not Found	1	1	Not Shown
33.	5 Drawer Lateral File, Putty	Not Found	1	1	Not Shown
34.	5 Drawer Lateral File, Putty	Not Found	1	1	Not Shown
35.	Secretarial Desk, Walnut	Not Found	1	1	Not Shown
36.	Typing Table, Walnut	Not Found	1	1	Not Shown
37.	Round Table, Oak	Not Found	1	1	Not Shown
38.	Executive Desk, Walnut	Not Found	1	1	Not Shown
39.	2 Drawer Lateral File, Putty	Not Found	1	1	Not Shown

**Ohio Commission on African-American Males**

**Appendix B  
Schedule of Novelties**

Items with Quantity Differences per Count and List

Item	Description	Count #	List #	Variance	Cost
1.	Dp97 - Pens	18	1000	982	(\$923.08)
2.	Dp129 - Key Rings	7	1000	993	(\$734.82)
3.	95001-10 - Leather Zippered Padfolio (Blk)	53	50	3	\$127.50
4.	Mouse Pads	48	49	1	(\$3.60)
5.	Blue Mugs (Ceramic)	31	Not Shown	31	\$58.59
6.	Blue Mugs (Travel)	352	355	3	(\$7.47)
7.	3 Ring Binders	403	407	4	(\$19.60)
8.	Book Mark Highlighters	144	150	6	(\$11.10)
9.	P202 - Signwave CD Case	73	75	2	(\$9.98)
10.	P204 - Signwave Pad Holder (Royal & Blk)	72	75	3	(\$21.57)
11.	1529 - Atlas	1037	1023	14	(\$55.86)

Items Found but Not on Inventory List

Item	Description	Count #	List #	Variance	Cost
1.	Small Calenders	765	Not Shown	765	\$267.75
2.	Calculators	401	Not Shown	401	\$882.20
3.	Blue Commission Logo Tablecloth	4	Not Shown	4	\$500.00

Items on Inventory List but Not Found

Item	Description	Count #	List #	Variance	Cost
1.	Pp - Paper Proof	Not Found	1	1	\$10.00
2.	Pp - Paper Proof (Less Deposit)	Not Found	1	1	\$7.50
3.	Su - Set up	Not Found	1	1	\$35.00
4.	S - Screen	Not Found	1	1	\$40.00

**Ohio Commission on African-American Males**

**Appendix C  
Schedule of Office Supplies**

Items with Quantity Differences per Count and List

Item	Description	Count #	List #	Variance	Cost
1.	Little Scissors	24	25	1	Not Shown
2.	Plastic Tabs & Labels	20	25	5	Not Shown
3.	Finger Tips	1	5	4	Not Shown
4.	Staple Removers	12	3	9	Not Shown
5.	Micro Cassettes	2	1	1	\$2.49
6.	Star Labels	10	400	390	Not Shown
7.	Print Cartridges	3	4	1	\$96.00
8.	Duster (Can)	1	2	1	\$3.05
9.	Desk Cleaner	3	1	2	Not Shown
10.	Letters, #'S, Symbols	288	300	12	Not Shown
11.	Ideal Paper Clamps	84	96	12	Not Shown
12.	White Chalk	60	48	12	Not Shown
13.	All Purpose White out	4	3	1	(\$1.57)
14.	Pencils	23	36	13	\$1.12
15.	Scotch Tape	3	4	1	Not Shown
16.	Laser Rotary Cards	800	400	400	(\$5,876.00)
17.	Hanging File Folders (Letter)	4 Boxes	1 Box	3 Boxes	(\$17.00)
18.	Hanging File Folder (Legal)	2 Boxes	Not Shown	2 Boxes	(\$25.60)
19.	Blue Pens	½ Pk. (6)	2 Pks. (24)	1 ½ Pks. (18)	\$5.76
20.	Red Pens	2 ½ Pks. (30)	2 Pks. (24)	½ Pk. (6)	(\$1.92)
21.	Green Highlighter	3	24	21	Not Shown
22.	Post-its (2 7/8 x 2 7/8)	12 Pks. (1200)	13 Pks. (1300)	1 Pk. (100)	\$25.00
23.	Jumbo Paper Clips (Triumph Clamps)	2 Boxes	8 Boxes	6 Boxes	Not Shown
24.	Paper Clips (Lg.)	12 Boxes	8 Boxes	4 Boxes	(\$2.08)
25.	Paper Clips (Sm.)	10 Boxes	7 Boxes	3 Boxes	Not Shown
26.	Highlighter (Yellow)	48	96	48	\$21.60



**Ohio Commission on African-American Males**

**Appendix C  
Schedule of Office Supplies**

Items with Quantity Differences per Count and List (Continued)

Item	Description	Count #	List #	Variance	Cost
27.	Magic Marker	8	12	4	Not Shown
28.	Staples	4 Boxes	11 Boxes	7 Boxes	Not Shown
29.	File Folders (Legal)	4 Packs	9 Packs	5 Packs	\$38.75
30.	LaserJet Black Toner Cartridge	2	Not Shown	2	\$154.00
31.	Labels	4 Pks.	2 Pks.	2 Pks.	\$61.18
32.	Transparency	3 Boxes	5 Boxes	2 Boxes	Not Shown
33.	Standards Staples	10 Boxes	2 Boxes	8 Boxes	Not Shown
34.	Binder Clips	½ Box (21)	1 Box (50)	½ Box (29)	Not Shown
35.	Blue File Folder Labels	1 Box	2 Boxes	1 Box	\$30.89
36.	Rotary Cards (Sm.)	2 Pks.	1 Pk.	1 Pks.	\$14.69
37.	Index Cards (3x5)	4 Pks.	5 Pks.	1 Pks.	(\$11.83)
38.	Subject Notebook	62	64	2	Not Shown
39.	12" Yellow Dual Rulers	5	7	2	Not Shown
40.	Tape Dispenser	5	4	1	Not Shown
41.	64" Rubber Bands	8 Boxes	11 Boxes	3 Boxes	Not Shown

Items Located but Not on Inventory List

Item	Description	Count #	List #	Variance	Cost
1.	8 ½ x 11 Blk. In. Frame	5	Not Shown	5	Not Shown
2.	11 ½ x 14 In. Blk. & Gld. Frame	5	Not Shown	5	Not Shown
3.	Clear Clip-on Plastic Badge	1000	Not Shown	1000	Not Shown
4.	8 ½ x 11in. Letter-head Paper	4 Reams @ 500 (2000)	Not Shown	4 Reams @ 500 (2000)	Not Shown
5.	Work-center Pro 665/765 Software	4 (Cd's)	Not Shown	4 (Cd's)	Not Shown
6.	Request for Leave Forms Adm-4258	50	Not Shown	50	Not Shown
7.	8 ½ x 11 In. Blue Carbon Paper	100	Not Shown	100	Not Shown

**Ohio Commission on African-American Males**

**Appendix C  
Schedule of Office Supplies**

Items Located but Not on Inventory List (Continued)

Item	Description	Count #	List #	Variance	Cost
8.	Custom Dividers Starter Set	1	2	1	Not Shown
9.	Metal Bookend	1	Not Shown	1	Not Shown
10.	Legal File Folders	1 Box (100)	Not Shown	1 Box (100)	Not Shown
11.	Binders	6	Not Shown	6	Not Shown
12.	8 ½ x 11 In. Envelope	21	Not Shown	21	Not Shown
13.	Phone Cords	6	Not Shown	6	Not Shown
14.	Modem Cords	5	Not Shown	5	Not Shown
15.	Computer Cord	1	Not Shown	1	Not Shown
16.	Document Tray	4	Not Shown	4	Not Shown
17.	Cable Cord	4	Not Shown	4	Not Shown
18.	Printer Cord	3	Not Shown	3	Not Shown
19.	Correction Tape	5	2	3	Not Shown
20.	Ink	1	Not Shown	1	Not Shown
21.	Label Maker Tape	7	Not Shown	7	Not Shown
22.	Page Savers/white	200	Not Shown	200	Not Shown
23.	Microsoft/windows Software	6	Not Shown	6	Not Shown
24.	Xerox Blk. Dry Ink	10	Not Shown	10	Not Shown
25.	3 x 4 In. Vinyl Case	1	Not Shown	1	Not Shown
26.	Cartoon	1	Not Shown	1	Not Shown
27.	Red File Folder Labels	1 Box (1500)	Not Shown	1 Box (1500)	Not Shown
28.	Letter Size Hanging Folder	25	Not Shown	25	Not Shown
29.	White Note Pads (6 x 4 in.)	3	Not Shown	3	Not Shown
30.	Chalk Board Erasers	7	Not Shown	7	Not Shown
31.	File Folder Labels	2 Boxes	Not Shown	2 Boxes	Not Shown
32.	Removable Transparent Tape	1	Not Shown	1	Not Shown
33.	Blk. Correctable Film Ribbon	1	Not Shown	1	Not Shown

**Ohio Commission on African-American Males**

**Appendix C  
Schedule of Office Supplies**

Items Located but Not on Inventory List (Continued)

Item	Description	Count #	List #	Variance	Cost
34.	Med. Binder Clips	24	Not Shown	24	Not Shown
35.	Pink Highlighters	5	Not Shown	5	Not Shown
36.	Heavy Duty Staples	2 Boxes @ 1000 (2000)	Not Shown	2 Boxes @ 1000 (2000)	Not Shown
37.	Cater's Blue Highlighters	84	Not Shown	84	Not Shown
38.	Carter's Pink Highlighters	12	Not Shown	12	Not Shown
39.	2 x 3 In. Post-its	1	Not Shown	1	Not Shown
40.	Pitney Bowes Rated Data/firmware	1	Not Shown	1	Not Shown
41.	Projector Bulb	1	Not Shown	1	Not Shown
42.	Ivory Envelopes Size 10	1 Box (1500)	Not Shown	1 Box (1500)	Not Shown
43.	Certificates "Congratulations"	32	Not Shown	32	Not Shown
44.	Loose Leaf Index Providers	25	Not Shown	25	Not Shown
45.	34 x 24 In. Cork Bulletin Boards	2	Not Shown	2	Not Shown
46.	Wood Grain Folding Table	1	Not Shown	1	Not Shown
47.	Trash Cans	8	Not Shown	8	Not Shown
48.	8 ½ x 14 In. Xerox Paper	22 Reams @ 500 (11,000)	Not Shown	22 Reams @ 500 (11,000)	Not Shown
49.	8 ½ x 11 In. Xerox Paper	6 Reams @ 500 (3000)	Not Shown	6 Reams @ 500 (3000)	Not Shown
50.	Manilla Envelopes	1 Box (500)	Not Shown	1 Box (500)	Not Shown
51.	Vinyl Banners W/various Writings	6	Not Shown	6	Not Shown
52.	Stanley Heavy Duty Stapler	1	Not Shown	1	Not Shown
53.	Label Maker "Dymo Exec. 3"	1	Not Shown	1	Not Shown
54.	Hand Held Date Stamper	1	Not Shown	1	Not Shown

**Ohio Commission on African-American Males**

**Appendix C  
Schedule of Office Supplies**

Items on Inventory List but Not Found

Item	Description	Count #	List #	Variance	Cost
1.	Three Ring Binders	Not Found	11	11	(\$31.57)
2.	Lg. Print Letters	Not Found	1 Box (50)	1 Box	Not Shown
3.	Staple Remover	Not Found	7 Boxes	7 Boxes	Not Shown
4.	Post-it Correction Tape	Not Found	2 Pks.	2 Pks.	Not Shown
5.	Box Tape	Not Found	1 Box	1 Box	Not Shown
6.	Sm. Rotary Cards	Not Found	2 Boxes	2 Boxes	(\$29.38)
7.	Red Pens	Not Found	3 Boxes (36)	3 Boxes (36)	(\$11.52)
8.	Red Labels	Not Found	1 Pk.	1 Pk.	(\$30.89)
9.	Rubber Bands	Not Found	1 Box	1 Box	Not Shown
10.	Mini Cassette	Not Found	1	1	Not Shown
11.	Computer Plug	Not Found	1	1	Not Shown
12.	Erasers	Not Found	5	5	Not Shown

**Ohio Commission on African-American Males**

**Appendix D  
Schedule of Items Not Tagged**

Items with No Tags

Item	Description	Count #	List #	Variance	Cost
1.	Black & White Framed Photos	25	Not Shown	25	Not Shown
2.	Framed Photo/subject Unknown	1	Not Shown	1	Not Shown
3.	City of Columbus Proclamation/plaques	2	Not Shown	2	Not Shown
4.	Senatorial Citation	1	Not Shown	1	Not Shown
5.	Wooden (Nov. 1991) Recognition Plaques	2	Not Shown	2	Not Shown
6.	Ccc-plaque	1	Not Shown	1	Not Shown
7.	Lg. Cherry Veneer Desk	1	Not Shown	1	Not Shown
8.	Parallel Port Cd Rom Drive Plus 16 Bit Sound	6	Not Shown	6	Not Shown
9.	30x36x14 Slim Wood Grain Computer Desk	1	Not Shown	1	Not Shown
10.	36 In. Round Wood Grain Table	1	Not Shown	1	Not Shown
11.	24x30 Blk. Metal Frame Photo (William Bowen)	1	Not Shown	1	Not Shown
12.	6 Outlet Surge Protector	2	Not Shown	2	Not Shown
13.	Blk. Monitor Wall Bracket	1	Not Shown	1	Not Shown
14.	Microsoft Mouse	1	Not Shown	1	Not Shown
15.	Heavy Duty Extension Cords	6	Not Shown	6	Not Shown
16.	Rubbermaid 32 Gallon Trash Cans With Lids	2	Not Shown	2	Not Shown
17.	Three Piece Uniforms (Blk. & White)	2 Boxes	Not Shown	2 Boxes	Not Shown
18.	White Karate Shirts	1 Bag	Not Shown	1 Bag	Not Shown
19.	2x3 Cork Bulletin Board	1	Not Shown	1	Not Shown
20.	36x48 In. Clear Vinyl Chair Mat	1	Not Shown	1	Not Shown
21.	36x38 Brochure Holder	1	Not Shown	1	Not Shown
22.	12x14 Blk. Frame Photo (George Voinovich)	1	Not Shown	1	Not Shown
23.	8x18 In. Gld. Frame Photo (Nelson Mandela)	1	Not Shown	1	Not Shown
24.	Various Size of White Posters W/various Sayings	12	Not Shown	12	Not Shown
25.	34x25 In. Easel Paper Pads	3 Boxes	Not Shown	3 Boxes	Not Shown
26.	12x15 In. Manilla Envelopes	2 Boxes	Not Shown	2 Boxes	Not Shown
27.	Gld. Frame Poster ("One Day at a Time")	1	Not Shown	1	Not Shown

**Ohio Commission on African-American Males**

**Appendix D  
Schedule of Items Not Tagged**

Items with No Tags (Continued)

Item	Description	Count #	List #	Variance	Cost
28.	34x26x18 In. Two Drawer Beige File Cabinet	5	Not Shown	5	Not Shown
29.	Hewlett Packer Internal Print Server	1	Not Shown	1	Not Shown
30.	Blk. Frame Picture ("Part of Growing")	1	Not Shown	1	Not Shown
31.	Lg. Round Plastic Caam Logo Sign	1	Not Shown	1	Not Shown
32.	30x18 In. Rolling Wood Table	1	Not Shown	1	Not Shown
33.	Six Prong Flexi-duct Power Strip	3	Not Shown	3	Not Shown
34.	Five Drawer Metal File Cabinets	2	Not Shown	2	Not Shown
35.	22x28 In. Wood Frame Picture ("The Essence of Success")	1	Not Shown	1	Not Shown
36.	36x24 In. Wood Frame Picture ("Believe in Success")	1	Not Shown	1	Not Shown
37.	22x28 In. Wood Frame Picture ("The Essence of Survival")	1	Not Shown	1	Not Shown
38.	Eight Sided Wood Frame "Seal of Ohio"	1	Not Shown	1	Not Shown
39.	10x14 In. Plaque "Gov. Educational Leadership Award"	2	Not Shown	2	Not Shown
40.	36x22 In. Wood Frame Picture "Leaders"	1	Not Shown	1	Not Shown
41.	Two Drawer Wood Veeneer File Cabinet (29x29x19 In.)	1	Not Shown	1	Not Shown
42.	Lg Wood Veeneer Desk W/typewriter Extension	1	Not Shown	1	Not Shown
43.	36x24 In. Wood Frame Picture ("Excellence")	1	Not Shown	1	Not Shown
44.	8x8 In. Plaque ("Distinguished Service, Montgomery Co.")	1	Not Shown	1	Not Shown
45.	18x24 In. Blk. Frame Photo (Keeping the Dream Alive")	1	Not Shown	1	Not Shown
46.	White/gray Xerox Table W/drawer	1	Not Shown	1	Not Shown
47.	81/2x11 In. Achievement Award "Oh. Assoc. Of Hist. Soc. & Mus."	1	Not Shown	1	Not Shown
48.	10x13 In. Award "Cert. Of Comm. Amer. Assoc. Of St. & Local Hist."	1	Not Shown	1	Not Shown

**Ohio Commission on African-American Males**

**Appendix D  
Schedule of Items Not Tagged**

Items with No Tags (Continued)

Item	Description	Count #	List #	Variance	Cost
49.	24x28 In. Wood Frame Photo ("Salute to Akron's Black History")	1	Not Shown	1	Not Shown
50.	24x10 In. Gld. Frame Photo ("Malcom X")	1	Not Shown	1	Not Shown
51.	16x22 In. Photo ("Martin Luther King Jr.")	1	Not Shown	1	Not Shown
52.	14x10 In. Blk. Metal Frame "Resolution City of Cols. Council"	2	Not Shown	2	Not Shown
53.	14x16 In. Blk. Metal Frame "Adopt -A-school"	1	Not Shown	1	Not Shown
54.	14x16 In. Blk. Metal Frame "Cert. Of Appreciation Back to School"	1	Not Shown	1	Not Shown
55.	14x12 In. Blk. Metal Frame "House of Rep. Mother to Son Pgm."	1	Not Shown	1	Not Shown
56.	14x12 In. Silver Metal Frame (Poem - "Mother to Son")	1	Not Shown	1	Not Shown
57.	12x10 In. Wood Plaque "Franklin Co. Alliance Back to School"	1	Not Shown	1	Not Shown
58.	24x14 In. Laminated Michigan Chronicle Newspaper Article	1	Not Shown	1	Not Shown
59.	House of Rep. Back to School Rally Plaque	1	Not Shown	1	Not Shown

**Ohio Commission on African-American Males**

**Appendix D  
Schedule of Items Not Tagged**

Items with CAAM Tag Only

Item	Description	Count #	List #	Variance	Cost
1.	Hotplate	1	Not Shown	1	Not Shown
2.	Hotplate	1	Not Shown	1	Not Shown
3.	Hotplate	1	Not Shown	1	Not Shown
4.	Hotplate	1	Not Shown	1	Not Shown
5.	Hotplate	1	Not Shown	1	Not Shown
6.	Virus Scan	1	Not Shown	1	Not Shown
7.	Virus Scan	1	Not Shown	1	Not Shown
8.	Virus Scan	1	Not Shown	1	Not Shown
9.	Virus Scan-mccaffey	1	Not Shown	1	Not Shown
10.	Coat Rack	1	Not Shown	1	Not Shown
11.	Compaq Monitor	1	Not Shown	1	Not Shown
12.	18x34 In. Wood Table	1	Not Shown	1	Not Shown
13.	Black Car Antenna Cell Phone Cord	1	Not Shown	1	Not Shown
14.	Easel	1	Not Shown	1	Not Shown
15.	Easel	1	Not Shown	1	Not Shown
16.	Six Shelf Book Case	1	Not Shown	1	Not Shown
17.	Six Shelf Book Case	1	Not Shown	1	Not Shown

Items with EVC (Civil Rights) Tag Only

Item	Description	Count #	List #	Variance	Cost
1.	Coat Rack	1	Not Shown	1	\$26.00



**Ohio Commission on African-American Males**

**Appendix E  
Schedule of Purchases Not Found**

**Fixed Assets**

Item	Description	Count #	List #	Variance	Cost
1.	Texas Instruments Calculator (Ti-1800)	Not Found	1	1	(\$11.97)

**Novelties**

1.	Pencil Case-deluxe Super	Not Found	400	400	(\$648.00)
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**Office Supplies**

1.	Duotang High Gloss Double Pocket Portfolio	Not Found	5	5	(\$90.85)
2.	Showfile Binder With Custom Cover Pocket	Not Found	2	2	(\$7.02)
3.	Two-color Deluxe Calendar Refill	Not Found	4	4	(\$7.76)
4.	Dax Document/certificate Frame	Not Found	5	5	(\$72.20)
5.	At-a-glance Weekly Appt. Book	Not Found	1	1	(\$6.44)
6.	2000 Firstlink Directory	Not Found	1	1	(\$44.50)
7.	Personalized Embosser	Not Found	1	1	(\$156.00)
8.	Self-inking Printer (Signature Stamp)	Not Found	1	1	(\$16.89)
9.	Ream of Heavy Stock Paper	Not Found	1	1	(\$8.69)
10.	Box of 500 Business Cards For Mark Dowell	Not Found	1	1	(\$19.95)
11.	Compliance Posters For New Building	Not Found	1	1	(\$42.25)
12.	At-a-glance Leather Companion Organizer	Not Found	1	1	(\$66.00)
13.	At-a-glance Business Card File Organizer	Not Found	10	10	(\$29.90)
14.	Letter Sized Hanging File Folders	Not Found	4	4	(\$27.64)
15.	Correction Fluid - Buff	Not Found	2	2	(\$3.14)
16.	Pentel Rsvp Pens - Black	Not Found	12	12	(\$5.40)
17.	Pentel Rsvp Pens - Blue	Not Found	12	12	(\$5.40)
18.	Ph.d. Ball-point Pen - Black Cherry Barrel	Not Found	1	1	(\$3.60)





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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**COMMISSION ON AFRICAN AMERICAN MALES**

**FRANKLIN COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
NOVEMBER 8, 2001**