

TITLE 405. OKLAHOMA DEPARTMENT OF LIBRARIES
CHAPTER 10. PUBLIC LIBRARY SYSTEMS
SUBCHAPTER 5. LIBRARY SYSTEM REPORTING AND DEVELOPMENT

405:10-5-2. Annual audit and inventory

An annual audit for each public library system prepared by an independent certified public accountant following accepted auditing standards shall be filed with the Board of the Oklahoma Department of Libraries within ninety (90) days following the close of the fiscal year. The system shall maintain an inventory record of equipment costing more than ~~\$100~~ \$1,000 per unit.