

**ALFALFA COUNTY
COMMISSIONER
DISTRICT 2
TURNOVER**

DECEMBER 23, 2008

**STATUTORY
REPORT**



Oklahoma State Auditor
& Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT
A.J. REXROAT
ALFALFA COUNTY COMMISSIONER
DISTRICT 2
DECEMBER 23, 2008**

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STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA
State Auditor

MICHELLE R. DAY, ESQ.
Chief Deputy



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March 17, 2009

BOARD OF COUNTY COMMISSIONERS
ALFALFA COUNTY COURTHOUSE
CHEROKEE, OKLAHOMA 73728

Transmitted herewith is the Alfalfa County Commissioner, District 2, Officer Turnover Statutory Report for December 23, 2008. The 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,

A handwritten signature in blue ink that reads "Steve Burrage". The signature is written in a cursive, flowing style.

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

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A.J. Rexroat
Alfalfa County Commissioner, District 2
Alfalfa County Courthouse
Cherokee, Oklahoma 73728

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 23, 2008:

- Verify that equipment items on hand agree with inventory records as per 19 O.S. § 178.1
- Verify that the amount of total claims approved for the operation of said Office is not in excess of limitations imposed by 19 O.S. § 347.
- Verify that consumable items on hand agree with consumable inventory records maintained per 19 O.S. § 1502.
- Verify that machinery and equipment acquisitions, dispositions, and expenditures are in accordance with 19 O.S. § 333.

Information addressed in this report is the representation of the respective county officers.

Our county officer turnover engagement was limited to the statutory procedures 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 procedures performed, the amount of total claims approved for the operation of said Office was not in excess of limitations, and machinery and equipment acquisitions and expenditures were in accordance with statutory requirements. With respect to equipment items on hand agreeing with inventory records and dispositions of inventory, our findings are presented in the accompanying schedule of findings and responses.

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.

Sincerely,

A handwritten signature in blue ink that reads "Steve Burrage". The signature is fluid and cursive, with the first name "Steve" and last name "Burrage" clearly legible.

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

December 23, 2008

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SCHEDULE OF FINDINGS AND RESPONSES

Finding 2009-1 – Inventory Identification

Criteria: Title 69 O.S. § 645 states, "The board of county commissioners shall cause each piece of county-owned, rented or leased road machinery and equipment, and each automobile and truck, to be marked in accordance with the provisions of this section. County-owned automobiles, trucks, road machinery and equipment shall be conspicuously and legibly marked PROPERTY OF (name of county) COUNTY, and leased automobiles, trucks, road machinery and equipment shall be conspicuously and legibly marked LEASED BY (name of county) COUNTY, on each side, in upper case letters, on a background of sharply contrasting color."

Condition: While checking inventory, it was noted that county-owned/leased equipment was not properly marked with county identification numbers.

ID#	Item	Management's Comment
D2-412-201	Gas Fuel Pump	Wrong ID - Marked as 412-203
D2-209-201	Air Conditioner	Not marked with County ID
D2-325	Chip Spreader	Not marked with County ID

Effect: The lack of marking diminishes the ability of the public to identify county-owned equipment and whether the equipment is being used in a manner consistent with public policy.

Recommendation: OSAI recommends all county-owned equipment be marked in accordance with the provisions of 69 O.S. § 645.

Views of responsible officials and planned corrective actions: The serial number on the gas pump (item D2-412) has been matched and the correct identification number has been painted on the item. The air conditioner unit (item D2-209-201) is a replacement unit, and is attached to the building. The serial number has been checked and it is now properly marked with an identification number. The chip spreader (item D2-325) is shared by Districts 1, 2, and 3. It is currently housed at District 2 barn. We have placed proper identification numbers on it.

Finding 2009-2 – Disposition of Fixed Asset Inventory

Criteria: Title 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 a part of lands and buildings, the cost of which as to each complete working unit

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thereof is more than Five Hundred Dollars (\$500.00), and thereafter maintain or cause to be maintained a continuous inventory record...biennially thereafter, or oftener...”

Condition: The following disposed equipment was not removed from the inventory list; however, resolutions to dispose of the equipment were on file.

ID#	Item	Management's Comment
D-301-209	1995 Dodge Pickup	Wrecked
D2-302-221	1995 Ford Truck	Auction
D2-304-207	John Deere Tractor	Transferred to fairgrounds
D2307-206	Caterpillar Motor Grader	Auction
D2-302-214	Ford Truck	Auction

Effect: The fixed assets inventory listing was not accurate.

Recommendation: OSAI recommends the County Clerk implement policies and procedures to update District 2 inventory records to exclude the noted equipment, as set forth in 19 O.S. § 178.1.

Views of responsible officials and planned corrective actions: Items D2-301-209, D2-302-221, D2-307-206 and D2-302-214 had been removed from the District 2 inventory list, but not from the County Clerk’s master inventory list. The items have since been removed from the master inventory list in the County Clerk’s office. As a future preventative measure, District 2 will check with the County Clerk’s office within a reasonable time after surplus items are disposed of to verify that the items have been removed from the master inventory list.

Finding 2009-3 – Fixed Assets Inventory

Criteria: Title 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 a 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...biennially thereafter, or oftener...”

Condition: It was noted that equipment item #D2-430-401, Toro Wheel Horse Lawn Mower, could not be located.

Effect: Inventory items were not accurately accounted for and the County's assets may not be safeguarded.

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Recommendation: OSAI recommends equipment inventory information be periodically reviewed, reconciled, and updated to detect errors and to maintain an accurate inventory record.

Views of responsible officials and planned corrective actions: The Toro Lawn Mower (item D2-430-401) was located in the scrap iron bin and a resolution was passed to dispose of it as scrap.



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