



ATOKA COUNTY COMMISSIONER DISTRICT 3 TURNOVER

Statutory Report

January 25, 2023

Cindy Byrd, CPA
State Auditor & Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT
SHANE TOMLINSON
ATOKA COUNTY COMMISSIONER
DISTRICT 3
JANUARY 25, 2023**

This publication, issued by the Oklahoma State Auditor and Inspector's Office as authorized by 19 O.S. § 171, has not been printed, but is available on the agency's website (www.sai.ok.gov) and in the Oklahoma Department of Libraries Publications Clearinghouse Digital Prairie Collection (<http://digitalprairie.ok.gov/cdm/search/collection/audits/>) pursuant to 65 O.S. § 3-114.



May 1, 2023

BOARD OF COUNTY COMMISSIONERS
ATOKA COUNTY COURTHOUSE
ATOKA, OKLAHOMA 74525

Transmitted herewith is the Atoka County Officer Turnover Statutory Report for January 25, 2023. The engagement was conducted in accordance with 19 O.S. § 171.

The goal of the State Auditor and Inspector is to promote accountability and fiscal integrity in state and local government. Maintaining our independence as we provide this service to the taxpayers of Oklahoma is of utmost importance.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our Office during our engagement.

Sincerely,

A handwritten signature in blue ink that reads "Cindy Byrd".

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR



Ethan Settlemyre
Atoka County Commissioner, District 3
Atoka County Courthouse
Atoka, Oklahoma 74525

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for January 25, 2023:

- Verify that equipment items on hand agree with inventory records maintained per 19 O.S. § 178.1 and 19 O.S. § 178.2.
- 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.
- 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.

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

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, we have presented our findings in the accompanying schedule.

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. § 24A.1 et seq.), and shall be open to any person for inspection and copying.

A handwritten signature in blue ink that reads "Cindy Byrd".

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR

February 27, 2023

**COUNTY OFFICER TURNOVER STATUTORY REPORT
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SCHEDULE OF FINDINGS AND RESPONSES

Finding 2023-01– Internal Controls and Noncompliance Over Fixed Assets and Consumable Inventory

Condition: While comparing the items listed on the District’s inventory and to the inventory on hand, the following exceptions were noted:

- Eight (8) items were found not listed on the District’s inventory:

Description	Serial Number
Pull Behind Roller	Not Found
2000 Chevy Silverado	1GCEK14T4YE223750
2008 GMC Sierra	3GTEC13J88G216547
2007 Buick Terraza	5GADV331X7D112
10,093 Gallon Fuel Tank	Not Found
Stihl MS362 Chainsaw	295989220
Pull Behind Brush Mower	Not Found
Trailer	WG2KF0D0073

Additionally, while comparing the items listed on the District’s consumable inventories to the inventory on hand, the following exceptions were noted:

- Reconciliations between fuel usage, fuel acquired, and fuel on hand were not performed.
 - Fuel usage logs were maintained; however, it did not include fuel purchases or reconciliations for the 10,000-gallon diesel fuel tank.
 - As of the day of audit, the fuel measurement indicated 5,187.5 gallons of diesel on hand.
- Consumable records are not maintained.
 - Twelve (12) items found on site were not listed on consumable inventory:

Description	Verified
1400R24 Tire	4
11R24.5 Tire	4
18"x20' Culvert	2
15"x20' Culvert	13
15"x30' Culvert	5
24"x30' Culvert	1
36"x30' Culvert	1
Red Rock	30 tons
Gravel	45 tons
1 1/2 Crusher	32 tons
Cat Grader Blades	5
John Deere Grader Blades	4

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Cause of Condition: Policies and procedures have not been designed and implemented over the County's fixed assets and consumable inventories to ensure compliance with state statutes.

Effect of Condition: These conditions resulted in noncompliance with state statutes and inaccurate fixed asset and consumable inventory records. When consumable inventory items are not adequately safeguarded and accounted for, there is an opportunity for misappropriation and undetected errors.

Recommendation: The Oklahoma State Auditor & Inspector's Office (OSAI) recommends that management design and implement internal controls to ensure compliance with state statutes and that fixed assets and consumable inventories are safeguarded against misuse and loss.

Management Response:

Incoming County Commissioner: I will take every possible step to ensure the fixed assets and consumable inventory are adequately accounted for.

Criteria: The United States Government Accountability Office's *Standards for Internal Control in the Federal Government* (2014 version) aided in guiding our assessments and conclusion. Although this publication (GAO Standards) addresses controls in the federal government, this criterion can be treated as best practices and may be applied as a framework for an internal control system for state, local, and quasigovernmental entities.

The GAO Standards – Principle 10 – Design Control Activities: 10.03 states in part:

Physical control over vulnerable assets Management establishes physical control to secure and safeguard vulnerable assets. Examples include security for and limited access to assets such as cash, securities, inventories, and equipment that might be vulnerable to risk of loss or unauthorized use. Management periodically counts and compares such assets to control records.

Title 19 O.S. § 178.2 states, "It shall be and is hereby made the duty of every county officer, board, commission, or department, and by record directive of the board of county commissioners may be made the duty of any employee of the board of county commissioners subject to summary discharge and removal by the board, to conform in all respects and be amenable to all uniform resolutions adopted by their respective boards of county commissioners directing the taking, recording, maintaining and reporting inventories of properties in their respective custody in accordance with the provisions of this act. It shall be the duty and responsibility of each elected county official to create and maintain inventory records of said office. Such inventory shall be filed with the county clerk.

Title 19 O.S. § 1502(A)(1), which requires a prescribed uniform identification system for all supplies, materials, and equipment of a county used for maintenance for roads and bridges:

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Title 19 O.S. § 1502(B)(1) which requires a prescribed uniform identification system for all supplies, materials, and equipment of a county not used in the construction and maintenance for roads and bridges.

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S·A·I
STATE AUDITOR & INSPECTOR



Cindy Byrd, CPA | State Auditor & Inspector

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