

STATUTORY REPORT

# BEAVER COUNTY COMMISSIONER DISTRICT 3 TURNOVER REPORT

December 16, 2010



*Independently serving the citizens of  
Oklahoma by promoting the  
accountability and fiscal integrity of  
governmental funds.*



Oklahoma State  
Auditor & Inspector  
Gary A. Jones, CPA, CFE

**COUNTY OFFICER TURNOVER STATUTORY REPORT  
RICHARD COWAN  
BEAVER COUNTY COMMISSIONER  
DISTRICT 3  
DECEMBER 16, 2010**

---

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](http://www.sai.ok.gov)) and in the Oklahoma Department of Libraries Publications Clearinghouse Digital Collection, pursuant to 74 O.S. § 3105.B.



# Oklahoma State Auditor & Inspector

2300 N. Lincoln Blvd. • State Capitol, Room 100 • Oklahoma City, OK 73105 • Phone: 405.521.3495 • Fax: 405.521.3426

January 26, 2011

BOARD OF COUNTY COMMISSIONERS  
BEAVER COUNTY COURTHOUSE  
BEAVER, OKLAHOMA 73932

Transmitted herewith is the Beaver County Commissioner, District 3, Officer Turnover Statutory Report for December 16, 2010. 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 "Gary A. Jones".

GARY A. JONES, CPA, CFE  
OKLAHOMA STATE AUDITOR & INSPECTOR



# Oklahoma State Auditor & Inspector

2300 N. Lincoln Blvd. • State Capitol, Room 100 • Oklahoma City, OK 73105 • Phone: 405.521.3495 • Fax: 405.521.3426

Richard Cowan, Beaver County Commissioner  
District 3  
Beaver County Courthouse  
Beaver, Oklahoma 73932

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 16, 2010:

- Verify that equipment items on hand agree with inventory records as per 19 O.S. § 178.1
- 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 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, consumable items on hand agreed with consumable inventory records; machinery and equipment acquisitions, dispositions, and expenditures were in accordance with statutes; and the amount of total claims approved for operation of said Office were not in excess of statutory limitations. With respect to equipment items agreeing with inventory records, our finding is 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. § 24A.1 et seq.), and shall be open to any person for inspection and copying.

Sincerely,

A handwritten signature in blue ink that reads "Gary A. Jones". The signature is written in a cursive style with a large, looped initial "G".

GARY A. JONES, CPA, CFE  
OKLAHOMA STATE AUDITOR & INSPECTOR

December 16, 2010

**COUNTY OFFICER TURNOVER STATUTORY REPORT  
RICHARD COWAN  
BEAVER COUNTY COMMISSIONER  
DISTRICT 3  
DECEMBER 16, 2010**

---

**SCHEDULE OF FINDINGS AND RESPONSES**

**Finding 2011-1 – Equipment Inventory**

Criteria: Title 19 O. S. § 1502.A.1 states:

The State Auditor and Inspector or a designated employee of the State Auditor and Inspector’s office shall:

- a. prescribe a uniform identification system for all supplies, materials and equipment of a county used in the construction and maintenance of roads and bridges; and
- b. create and administer an inventory system for all (1) equipment of a county having an original cost of Five Hundred Dollars (\$500.00) or more for use in the construction and maintenance of roads and bridges, and (2) supplies and materials of a county purchased in lots of Five Hundred Dollars (\$500.00) or more for use in the construction and maintenance of roads and bridges.

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: It was noted that the following equipment inventory was not properly marked as required by 19 O.S. § 1502 and 69 O.S. § 645.

<b>County ID #</b>	<b>Description</b>	<b>Cost</b>	<b>Finding</b>
210-0300	1993 Water Cooler	\$781.80	No County ID #
307-0352	2010 Caterpillar MC 140M	\$249,052.00	No County ID #
320-0307	Grid Roller	\$10,000.00	No County ID #
354-0303	1993 Dump Body	\$4,773.00	No County ID #
354-0304	1993 Dump Body	\$4,773.00	No County ID #
354-0305	1996 Dump Body	\$5,805.00	No County ID #
354-0307	1996 Dump Body	\$5,805.00	No County ID #
361-0301	Slope Sensor	\$12,930.00	No County ID #
420-0302	2001 Air pump SandipS15	\$710.65	No County ID #
420-0305	2007 Pump Flow Ser PH6	\$650.00	No County ID #

**COUNTY OFFICER TURNOVER STATUTORY REPORT  
RICHARD COWAN  
BEAVER COUNTY COMMISSIONER  
DISTRICT 3  
DECEMBER 16, 2010**

---

443-0345	1997 Radio Motorola	\$516.00	No County ID #
457-0300	2004 Storage Container	\$4,000.00	No County ID # No Co Marking
301-0317	1999 ¾ T. Truck Che C2500	\$20,000.00	No Co Marking
301-0321	2002 ¾ T. 4X4 Pickup C2500HD	\$22,554.00	No Co Marking
301-0322	2002 ¾ T. 4X4 Pickup 2500HD	\$22,554.00	No Co Marking
301-0326	2007 ½ T White Chev Silverado	\$24,302.00	No Co Marking
301-0329	2008 Pickup Ford F350	\$27,995.00	No Co Marking
302-0313	1982 Truck Mack TK R-686ST	\$50,430.00	No Co Marking
302-0325	1993 Truck (13YD) F L-8000	\$38,891.00	No Co Marking
302-0326	1993 Truck (13YD) F L-8000	\$38,891.00	No Co Marking
302-0327	1996 Truck (20 YD)M RD688S	\$58,195.00	No Co Marking
302-0328	1996 Truck (13YD) F L-8000	\$44,410.00	No Co Marking
302-0329	1996 Truck (13YD) F L-8000	\$44,410.00	No Co Marking
302-0330	2000 Truck (20YD) M RD688S	\$64,122.00	No Co Marking
302-0331	2000 Truck (20YD) M RD688S	\$64,122.00	No Co Marking
302-0332	2001 (7 YD) IN 4700 4X2	\$38,124.00	No Co Marking
302-0333	2001 (7 YD) IN 4700 4X2	\$38,124.00	No Co Marking
302-0334	2002 Truck (Hoist) I 4700	\$31,258.00	No Co Marking
302-0336	2003 Truck (20 YD) MA CV713	\$73,241.00	No Co Marking
301-0333	2010 Tractor (JD) 7130	Unknown	No Co Marking
304-0334	2010 Tractor (JD) 7130	\$63,582.72	No Co Marking
304-0335	2010 Tractor (JD) 7130	Unknown	No Co Marking
332-0309	2001 Loader(744H) JD 744H	\$211,563.00	No Co Marking
337-0302	1990 Rotary Broom RJ300	\$17,459.00	No Co Marking
360-0300	1997 Reclaimer CMI RS-500 B	\$105,000.00	No County # No Co Marking

Effect: County-owned property that is not properly marked could be used for personal use at the County's expense.

Recommendation: OSAI recommends that management be aware of the noncompliance of 19 O.S. §1502 and 69 O.S. §645 and implement procedures to correct the noncompliance.

Views of responsible officials and planned corrective actions: We concur with the auditor's comments, and are implementing the following procedural changes: The County is aware of this condition and will make every effort to ensure proper identification is attached to all county-owned, rented or leased automobiles, trucks, road machinery and equipment.



OFFICE OF THE STATE AUDITOR AND INSPECTOR

2300 N. LINCOLN BOULEVARD, ROOM 100

OKLAHOMA CITY, OK 73105-4896

[WWW.SAI.OK.GOV](http://WWW.SAI.OK.GOV)