

**BECKHAM
COUNTY
COURT CLERK
TURNOVER**

DECEMBER 18, 2008

**STATUTORY
REPORT**



Oklahoma State Auditor
& Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT
MARY JANE PRATHER
BECKHAM COUNTY COURT CLERK
DECEMBER 18, 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
BECKHAM COUNTY COURTHOUSE
SAYRE, OKLAHOMA 73662

Transmitted herewith is the Beckham County Court Clerk, Officer Turnover Statutory Report for December 18, 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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Mary Jane Prather
Beckham County Court Clerk
Beckham County Courthouse
Sayre, Oklahoma 73662

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 18, 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 the Office is not exceeding the maximum amount of cash authorized for their change needs per 19 O.S. § 682.
- Verify that a monthly report of the Office is on file with the County Clerk per 19 O.S. § 684.
- Verify that the Officers' depository account balances reconcile with the County Treasurer's records and that undeposited cash reconciles to receipts.

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; the Office was not exceeding the maximum amount of cash authorized for their change needs; a monthly report of the Office was on file with the County Clerk; the Officers' depository account balances reconciled with the County Treasurer's records and undeposited cash reconciled to receipts. With respect to equipment items on hand 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., section 24A.1 et seq.), and shall be open to any person for inspection and copying.



STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

December 18, 2008

COUNTY OFFICER TURNOVER STATUTORY REPORT
MARY JANE PRATHER
BECKHAM COUNTY COURT CLERK
DECEMBER 18, 2008

SCHEDULE OF FINDINGS AND RESPONSES

Finding 2009-1 – 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: The following exceptions were noted in the visual verification of 83 fixed asset items, costing \$500 or more, maintained by the Court Clerk:

1. Forty items did not have County identification numbers affixed to them.
2. Three desks were transferred to County Commissioners, but were not removed from inventory.
3. Two items, J-107-33 and J-107-34 were sold at auction, but not removed from inventory.
4. Two typewriters, J-201-6 and J-201-8 were junked, but not removed from inventory.
5. Eleven desks and 20 file cabinets were recorded on inventory as one price \$34,599, rather than being individually valued on inventory records.

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

Recommendation: OSAI recommends equipment inventory information be periodically reviewed, reconciled, and updated to detect errors and to maintain accurate inventory records. Further, identification numbers should be properly displayed and be visible on the equipment.

Views of responsible officials and planned corrective actions: Responses in numerical order.

1. Upon receiving the itemized list of these items, we have now affixed the numbers to the items.
2. These items have been removed from our inventory.
3. These items have been removed from our inventory.
4. These items have been removed from our inventory.
5. The eleven desks are now recorded separately with individual numbers and values.



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