

STATUTORY REPORT

# BLAINE COUNTY COMMISSIONER DISTRICT 3 TURNOVER

March 9, 2011



*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  
FARROL BOYD  
BLAINE COUNTY COMMISSIONER  
DISTRICT 3  
MARCH 9, 2011**

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# Oklahoma State Auditor & Inspector

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May 4, 2011

BOARD OF COUNTY COMMISSIONERS  
BLAINE COUNTY COURTHOUSE  
WATONGA, OKLAHOMA 73772

Transmitted herewith is the Blaine County Officer Turnover Statutory Report for March 9, 2011. 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". The signature is fluid and cursive, with a long horizontal stroke at the end.

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



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Farrol Boyd  
Blaine County Commissioner, District 3  
Blaine County Courthouse  
Watonga, Oklahoma 73772

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for March 9, 2011:

- 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, dispositions, and expenditures were in accordance with statutory requirements. With respect to equipment items on hand agreeing with inventory records, and consumable items on hand agreeing with consumable inventory records, our findings are presented in the 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.

A handwritten signature in blue ink, appearing to read "Gary A. Jones". The signature is fluid and cursive, with a long horizontal stroke at the end.

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

March 9, 2011

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**SCHEDULE OF FINDINGS AND RESPONSES**

**Finding 2011-1 – Consumable Inventory Records**

Criteria: Title 19 O.S. § 1502.B states:

B. The board of county commissioners shall:

1. Prescribe a uniform identification system for all supplies, materials and equipment of a county not used in the construction and maintenance of roads and bridges; and
2. Create and administer an inventory system for all:
  - a. Equipment of a county having an original cost of Five Hundred Dollars (\$500.00) or more and not used in the construction and maintenance of roads and bridges, and
  - b. Supplies and materials of a county purchased in lots of Five Hundred Dollars (\$500.00) or more and not used in the construction and maintenance of roads and bridges.

The board of county commissioners may designate an employee of that office to administer such inventory system.

Condition: District 3 did not maintain an inventory system for all supplies and materials used in the construction and maintenance of roads and bridges of a county purchased in lots of Five Hundred Dollars (\$500.00) or more.

Effect: Inventory items were not accurately accounted for and the District 3 Commissioner's inventory may not be safeguarded.

Recommendation: OSAI recommends that the County Commissioners maintain an inventory system for all supplies and materials used in the construction and maintenance of roads and bridges of the County, and purchased in lots of Five Hundred Dollars (\$500.00) or more, in compliance with 19 O.S. § 1502.B.

Views of responsible officials and planned corrective actions: The Commissioner's office staff is inventorying all culverts and bridge boards to put on computer to have a current and accurate inventory of consumable items on hand.

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**DISTRICT 3**  
**MARCH 9, 2011**

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**Finding 2011-2 – Fixed Assets Inventory**

Criteria: Title 19 O.S. § 178.1 states in part:

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 physical verification of fixed assets revealed two items were physically verified, but were not on the County Clerk's inventory list.

D404-03	Ranger 8 Welder
D605-01	Stove

Effect: Inventory items were not accurately accounted for and the District 3 Commissioner's inventory may not be safeguarded.

Recommendation: OSAI recommends equipment inventory information be periodically reviewed, reconciled, and updated to detect errors and to maintain an accurate, up-to-date inventory listing for District 3 County Commissioner in accordance with 19 O.S. § 178.1.

Views of responsible officials and planned corrective actions: Items had not been re-entered into computer from when District 3 computer crashed. Items are not on inventory records.



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