



BRYAN COUNTY  
DISTRICT 3 TURNOVER

# Statutory Report

January 11, 2023

**Cindy Byrd, CPA**  
State Auditor & Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT  
JAY PERRY  
BRYAN COUNTY COMMISSIONER  
DISTRICT 3  
JANUARY 11, 2023**

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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 Prairie Collection (<http://digitalprairie.ok.gov/cdm/search/collection/audits/>) pursuant to 65 O.S. § 3-114.



**OKLAHOMA**  
Office of the State Auditor & Inspector

Cindy Byrd, CPA | State Auditor & Inspector

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April 17, 2023

BOARD OF COUNTY COMMISSIONERS  
BRYAN COUNTY COURTHOUSE  
DURANT, OKLAHOMA 74701

Transmitted herewith is the Bryan County Officer Turnover Statutory Report for January 11, 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



Brandon Carr  
Bryan County Commissioner, District 3  
Bryan County Courthouse  
Durant, Oklahoma 74701

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for January 11, 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.

CINDY BYRD, CPA  
OKLAHOMA STATE AUDITOR & INSPECTOR

February 27, 2023

**COUNTY OFFICER TURNOVER STATUTORY REPORT**  
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**BRYAN COUNTY COMMISSIONER**  
**JANUARY 11, 2023**

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**SCHEDULE OF FINDINGS AND RESPONSES**

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

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

- The inventory list was not signed by two District representatives.
- Four (4) items on the inventory list were unable to be located:

| Serial Number | Description              | Value           |
|---------------|--------------------------|-----------------|
| PAC163SVT     | 2014 Port A Cool Air Fan | \$1,000         |
| YA8X504SYR    | Stihl Chainsaw           | No Value Listed |
| 6A8XS050RB    | Stihl Chainsaw           | No Value Listed |
| 000-3213      | Rep Pump Air Compressor  | \$733           |

Additionally, two (2) items on hand were not listed on the most recent inventory:

| Description of Items   |
|--|
| Porter Cable Drill Press, Serial No. 020580, Inventory Number D402-1 |
| Dell Inspiron PC, Inventory Number D221-2                            |

Furthermore, consumable inventories were not accurately maintained. We noted the following variances

| Item Description             | Inventory Quantity | Verified Quantity | Variance   |
|------------------------------|--------------------|-------------------|------------|
| 1,000-gasoline tank          | 560.8              | 585               | 24.2       |
| 2,000-diesel tank            | 946.7              | 1053              | (106.3)    |
| Bulk Hydraulic Oil*          | 1,785.00           | 93.75             | (1,691.25) |
| Bulk Oil Rotella 15w40*      | 250.00             | 93.75             | (156.25)   |
| Shell Rimula Super 15W40/DF* | 19.00              | -                 | (19.00)    |
| *units in gallons            |                    |                   |            |

**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 fixed assets and consumable inventory items are not adequately safeguarded and accounted for, there is an opportunity for misappropriation and undetected errors.

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**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 have read and agree with your findings, I will make the adjustments to update our inventory to reflect the missing fixed assets. Every effort will be made to try and stay in compliance with Oklahoma State Statutes.

**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:

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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STATE AUDITOR & INSPECTOR



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