



BRYAN COUNTY
DISTRICT 1 TURNOVER

Statutory Report

January 18, 2023

Cindy Byrd, CPA
State Auditor & Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT
RON BOYER
BRYAN COUNTY COMMISSIONER
DISTRICT 1
JANUARY 18, 2023**

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July 17, 2023

BOARD OF COUNTY COMMISSIONERS
BRYAN COUNTY COURTHOUSE
DURANT, OKLAHOMA 74701

Transmitted herewith is the Bryan County Officer Turnover Statutory Report for January 18, 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



Ron Boyer
Bryan County Commissioner, District 1
Bryan County Courthouse
Durant, Oklahoma 74701

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for January 18, 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

April 4, 2023

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SCHEDULE OF FINDINGS AND RESPONSES

Finding 2023-001 – Internal Controls and Noncompliance Over Fixed Assets and Consumable Inventory

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

- Eight (8) items listed on the inventory list were unable to be located:

County Number	Description	Purchase Date	Value
D-209-2	General Electric Heat Pump	05/04/2008	\$1,242
D-229-2	Whirlpool Ice Maker	06/01/2010	\$1,299
D-320-40	Tamp Sheep Drum Roller	05/21/2003	\$17,000
D-320-41	Hyster Steel Wheel Roller	05/12/2006	\$3,500
D-324-1	Gardner Denver Jackhammer/Air Compressor	Unknown	No Value Listed
D-348-5	Fruehauf Oil Tanker Trailer	07/14/1969	\$1,250
D-441-4	Diamond Brush Cutter	05/06/2014	\$29,506
D-441-9	JD 520 Loader	Unknown	\$5,203

- Seven (7) items on hand were not listed on the District’s inventory:

County Number	Description
D-302-30	2001 Oil Distributor Truck
D-304-4	2018 John Deere 5075E
N/A	Powermatic Drill Press
N/A	Friedrich Wall Mounted A/C & Heater
N/A	Koolaire Ice Maker
N/A	Whirlpool Gas Stove
N/A	Wylie Water Trailer

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

- Fuel logs were not adequately maintained.
- The Districts’ diesel measurement had a variance of 24.3 gallons.
- The District’s gasoline measurement had a variance of (22.88) gallons.

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- Thirteen (13) consumable items could not be located:

Description	Inventory Count Per List	Quantity Verified	Variance
12"X13' Poly Pipe Gray	1	0	(1)
12"X30' Poly Pipe Gray	1	0	(1)
Road Machinery Ahead Sign	2	0	(2)
Railroad Crossing Sign	6	0	(6)
School Sign	1	0	(1)
School Bus Stop Ahead Sign	4	0	(4)
School Xing Symbols Sign	6	0	(6)
Speed Limit 25 MPH Sign	4	0	(4)
Speed Limit 30 MPH Sign	1	0	(1)
Speed Zone Ahead 18x24 Sign	2	0	(2)
Stop Sign	9	0	(9)
<-----> Symbol Sign	2	0	(2)
Watch for Children Sign	1	0	(1)

- Ten (10) items did not agree to the quantity recorded on consumable inventory records:

Description	Inventory Count Per List	Quantity Verified	Variance
3/4" JD Blade	0	7	7
5/8" Cat Blade	0	9	9
Be Prepared to Stop Sign	2	3	1
Bridge Out 24"x24" Sign	1	2	1
Bump Sign	3	4	1
Caution Golf Carts on Roadway Sign	3	4	1
Flagman Symbol 36"x36"	2	1	(1)
Reduced Speed Ahead Sign	2	1	(1)
Road Closed 30"x48" Sign	1	2	1
Yield Sign	2	1	(1)

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

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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 19 O.S. § 178.2 and 19 O.S. § 1502, and that fixed assets and consumable inventories are safeguarded against misuse and loss.

Management Response:

Incoming County Commissioner: Procedures are being put in place to ensure any consumable is added to inventory upon receipt. These consumable inventories will be adjusted as material is moved from the inventory at the yard when placed in the county, the item quantity deducted, and a transfer document notated with location of item placement. A periodic check will also be performed to ensure inventory on-hand matches inventory noted on the District's list.

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 – Section 2 – Establishing an Effective Internal Control System – OV 2.24 states in part:

Safeguarding of Assets

A subset of the three categories of objectives is the safeguarding of assets. Management designs an internal control system to provide reasonable assurance regarding prevention or prompt detection and correction of unauthorized acquisition, use, or disposition of an entity's assets.

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

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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) states, “The board of county commissioners or a designated employee 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 Two Thousand Five Hundred Dollars (\$2,500.00) 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 Two Thousand Five Hundred Dollars (\$2,500.00) or more for use in the construction and maintenance of roads and bridges. Such person shall be the county road and bridge inventory officer.”

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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