

BRYAN COUNTY CLERK TURNOVER

APRIL 29, 2010

STATUTORY REPORT



Oklahoma State Auditor
& Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT
PATRICIA BRADY
BRYAN COUNTY CLERK
APRIL 29, 2010**

This publication is printed and issued by the State Auditor and Inspector as authorized by 19 O.S. § 171. Pursuant to 74 O.S. § 3105.B, seven (7) copies have been prepared and distributed at a cost of \$15.22. Copies have been deposited with the Publications Clearinghouse of the Oklahoma Department of Libraries.

STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA
State Auditor

MICHELLE R. DAY, ESQ.
Chief Deputy



2300 N. Lincoln Boulevard State Capitol, Room 100 Oklahoma City, OK 73105-4801 Phone (405) 521-3495 Fax (405) 521-3426 www.sai.ok.gov

June 17, 2010

BOARD OF COUNTY COMMISSIONERS
BRYAN COUNTY COURTHOUSE
DURANT, OKLAHOMA 74701

Transmitted herewith is the Bryan County Clerk Officer Turnover Statutory Report for April 29, 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 "Steve Burrage".

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA
State Auditor

MICHELLE R. DAY, ESQ.
Chief Deputy



2300 N. Lincoln Boulevard State Capitol, Room 100 Oklahoma City, OK 73105-4801 Phone (405) 521-3495 Fax (405) 521-3426 www.sai.ok.gov

Patricia Brady
Bryan County Clerk
Bryan County Courthouse
Durant, Oklahoma 74701

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for April 29, 2010:

- Verify that equipment items on hand agree with inventory records as per 19 O.S. § 178.1.
- Verify that the Office is not exceeding the maximum amount of cash authorized for their change needs per 19 O.S. § 682.
- 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 Office was not exceeding the maximum amount of cash authorized for their change needs; 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. § 24A.1 et seq.), and shall be open to any person for inspection and copying.

A handwritten signature in blue ink that reads "Steve Burrage".

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

June 4, 2010

SCHEDULE OF FINDINGS AND RESPONSES

Finding 2010-1—Equipment Inventory

Criteria: An important aspect of internal controls is the safeguarding of assets. Internal controls over safeguarding of assets constitute a process, affected by an entity’s governing body, management, and other personnel. They are designed to provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the entity’s assets and safeguard assets from loss, damage, or misappropriation.

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 therefore maintain or cause to be maintained a continuous inventory record thereof and of like tools, apparatus, machinery and equipment purchased, leased, or otherwise coming into custody of the county or of any office, board, department, commission or any or either thereof, and the disposition thereof whether sold, exchanged, leased, or let where authorized by statute, junked, strayed or stolen, and biennially thereafter...

Condition: We noted that an inventory listing of office furniture and equipment was maintained. However, this listing was not current. The following three items from the listing could not be located:

Co ID#	Description	Serial #
F-218.10	Compaq D500 Series	Unknown
F-223-4	Okidata Printer Micro 320	Unknown
F-221-1	Canon NP-3050 copier	Unknown

Effect: Failure to maintain current and accurate inventory records may result in the misappropriation of assets.

Recommendation: We recommend that the Board of County Commissioners cause a biennial inventory to be taken of all working tools, apparatus, machinery, and equipment belonging to the County. We also recommend that these inventories be documented on Form # 3512.

Views of responsible officials and planned corrective actions: Mrs. Brady stated that the Compaq & Okidata were both here before she took office and she kept them on inventory for that reason. The Canon NP-3050 copier was given to the jail and that at some time they took it to the old auxiliary jail.

**COUNTY OFFICER TURNOVER STATUTORY REPORT
PATRICIA BRADY
BRYAN COUNTY COURT CLERK
APRIL 29, 2010**

OSAI Response: OSAI was unable to locate the Canon NP-3050 copier at the old auxiliary jail. In addition, the other two items listed above were not located.



**OFFICE OF THE STATE AUDITOR AND INSPECTOR
2300 N. LINCOLN BOULEVARD, ROOM 100
OKLAHOMA CITY, OK 73105-4896**

WWW.SAI.OK.GOV