

STATUTORY REPORT

CADDO COUNTY ASSESSOR TURNOVER

December 14, 2010



*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
SANDY CRUMM
CADDO COUNTY ASSESSOR
DECEMBER 14, 2010**

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Oklahoma State Auditor & Inspector

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February 14, 2011

BOARD OF COUNTY COMMISSIONERS
CADDO COUNTY COURTHOUSE
ANADARKO, OKLAHOMA 73005

Transmitted herewith is the Caddo County Assessor Officer Turnover Report for December 14, 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 "Gary A. Jones".

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



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Sandy Crumm
Caddo County Assessor
Caddo County Courthouse
Anadarko, Oklahoma 73005

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 14, 2010:

- 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, with respect to the items tested, 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, and claims in excess of limitations, our findings are 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, appearing to read "Gary A. Jones". The signature is fluid and cursive, with a large initial "G" and a long, sweeping underline.

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

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DECEMBER 14, 2010**

SCHEDULE OF FINDINGS AND RESPONSES

Finding 2011-1 – 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, 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 thereafter maintain or cause to be maintained a continuous inventory record...biennially thereafter, or oftener...

Condition: The Assessor did not maintain an up-to-date inventory listing of all office furniture and equipment with a cost of more than Five Hundred Dollars (\$500.00). Nine items were located but did not have a county ID number. Seventeen items could not be located. Twenty-three items had been disposed from the inventory records. Of those items, eight did not have approval by Board of County Commissioners.

The following 9 items were located but did not have a county ID number:

County ID#	Make	Model	Serial #
105-007	Desk Cole	None	None
105-008	Desk None	None	None
105-009	Desk None	None	None
216.007	Postage Meter	SM22 w/ Scale	03848548
225-044	Notebook Com	Toshiba	Y238471OK
298-010	Samsung	CST76876	H3MD301286
298-029	Dell	114R-1761MRB	27309171
301.001	Digitizer Board	Digitizer w/ mag	NA029-018
302-001	Ergotron	None	None

**COUNTY OFFICER TURNOVER STATUTORY REPORT
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DECEMBER 14, 2010**

The following 17 items could not be located:

County ID#	Make	Model	Serial #
106-001	Steel Age	None	None
106-002	Book Case None	None	None
106-003	Book Case Glo	None	None
106-004	Globe Wernick	None	None
106-005	Globe Wernick	None	None
106-006	Book Case Glo	None	None
213.002	Copier None	404	05259
298-002	Landcheck	PC2500	None
298-003	IBM	55	23-XTAZ5
298-004	IBM	55	23-XTKL1
298-005	IBM	55	23-XTYV3
298-006	IBM-Computer	55	23-XTTW4
298-009	Elite Turbo	486DX2	
298-014	Compaq Compu	Deskpro EP Pent	6828BZD2J209
298-019	Compaq Compu	PCU	6828BZD2J207
299-018	Powerchute	Smart UPS	SU1400NET
299-022	Design Jet	HP 750 C C3196A	ESA6436823

The following 23 items had been disposed of but remained on the County Clerk's or Assessor's inventory records as follows:

County ID#	Make	Model	Serial #	Per County Assessor's Records**	Per County Clerk's Records
201.007	Panasonic	KE700	7CM10D70434	X	
238-005	Computer			X	
241-002	Camera PCU	Sony Mavica	1644473		X
298-006	IBM	55	23-XTAZ8	X	
298-013	Pentium Compu	VL400	6722	X	
298-015	Compaq Compu	Deskpro EP Pent	820BF28AP984	X	
298-017	File Server, Pen	Proliant 1200	PART#292910-001	X	
298-020	Compaq Compu	Deskpro Comput	6835BZD2J281	X	
298-021	Computer	Computer	None Custom		X
298-022	Computer	Computer	None		X
298-023	Computer	Custom Built	None		X

**COUNTY OFFICER TURNOVER STATUTORY REPORT
SANDY CRUMM
CADDO COUNTY ASSESSOR
DECEMBER 14, 2010**

298-024	Computer	Computer	None		X
298-025	Computer	Computer	None		X
298-026	Computer	Computer	None		X
298-027	Computer	Computer	None		X
299-017	Server, Backup		SBE-NWSF-0008	X	
299-029	Monitor	Vision 17"	C00848		X
299-030	Monitor	Monitor	C00853		X
299-031	Monitor	Monitor	C00849		X
299-032	Monitor	Monitor	C01212		X
299-033	Monitor	Monitor	C00850		X
299-034	Monitor	Monitor	C00906		X
299-035	Monitor	Monitor	C00903		X

**Items "Per County Assessor's Records" were disposed of without Board of County Commissioners' approval.

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

Recommendation: OSAI recommends that the Board of County Commissioners cause a biennial inventory to be taken of all working property belonging to the County that cost more than Five Hundred Dollars (\$500.00) and that these items have identification numbers affixed. We also recommend that the disposal of county-owned property be made by resolution of the Board of County Commissioners and that inventories be documented on Form #3512.

Views of responsible officials and planned corrective actions: Since the Assessor's Office is in transition of moving, the Assessor is in the process of marking inventory numbers on the following items. Item #301.001 was bolted to the wall when the janitor removed the Digitizer Board, the inventory number was on the back side and item #302-001 was in the basement. On the 17 items that could not be located, the Assessor is going to dispose of these items by resolution. These items were already gone before the new Assessor took office. Seventeen of the 23 items were under \$500.00. They should have been removed from the main inventory list per resolution on August 22, 2005. The new Assessor is aware that in order to dispose of county property over \$500.00 it has to go before the Board of County Commissioners and be disposed of by resolution.

Finding 2011-2 – Assessor Revaluation Claims in Excess of Limitations

Criteria: Title 19 O.S. § 347.C states:

Whenever a county officer holding an elective office will not immediately serve a succeeding term in the same office, it shall be unlawful for the board of county commissioners, during the first six (6) months of the fiscal year in which said term of office expires, to approve claims for the operation of said office totaling in excess of one-

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half (1/2) the amount allocated for the operation of said office during said fiscal year, unless approval in writing is obtained from the county excise board, and any claim in excess thereof and any warrant issued pursuant thereto shall be null and void.

Condition: The amount of total claims approved for the operation of said office was in excess of limitations in the Assessor's Revaluation Account within the General Fund.

Original Appropriation	Adjustments	Net Appropriations	Claims Paid	Excess Appropriations
\$ 7,500.00	\$ 1,010.00	\$ 8,510.00	\$ 8,510.00	\$ -
\$ 17,500.00	\$ (7,500.00)	\$ 10,000.00	\$ 8,663.58	\$ 1,336.42
\$ 5,000.00	\$ (1,010.00)	\$ 3,990.00	\$ 1,632.06	\$ 2,357.94
\$ 30,000.00	\$ (7,500.00)	\$ 22,500.00	\$ 18,805.64	\$ 3,694.36

Fifty percent (50%) of net appropriations would be \$11,250.00. Claims paid for the Assessor's Revaluation Account within the Caddo County General Fund were \$18,805.64, which were more than 50% of the net appropriations of \$22,500.00.

Effect: Claims and warrants issued may be found to be null and void.

Recommendation: OSAI recommends the BOCC not approve claims for the operation of a county office totaling in excess of one-half the amount allocated for the operation of said office during said fiscal year, unless approval in writing is obtained from the county excise board.

Views of responsible officials and planned corrective actions: The Board of County Commissioners reduced the amount of funds from the 2010-2011 Assessor's Revaluation Budget. The Board of County Commissioners will be more aware of the 50% limit for other officers.



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