

STATUTORY REPORT

CADDO COUNTY COMMISSIONER DISTRICT 3 TURNOVER

December 15, 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
CARLOS SQUIRES
CADDO COUNTY COMMISSIONER
DISTRICT 3
DECEMBER 15, 2010**

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Oklahoma State Auditor & Inspector

2300 N. Lincoln Blvd. • State Capitol, Room 100 • Oklahoma City, OK 73105 • Phone: 405.521.3495 • Fax: 405.521.3426

February 14, 2011

BOARD OF COUNTY COMMISSIONERS
CADDO COUNTY COURTHOUSE
ANADARKO, OKLAHOMA 73005

Transmitted herewith is the Caddo County Commissioner, District 3, Officer Turnover Statutory Report for December 15, 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



Oklahoma State Auditor & Inspector

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Carlos Squires, Caddo County Commissioner
District 3
Caddo County Courthouse
Anadarko, Oklahoma 73005

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 15, 2010:

- Verify that equipment items on hand agree with inventory records as per 19 O.S. § 178.1
- 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 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, consumable items on hand agreed with consumable inventory records; machinery and equipment acquisitions, dispositions, and expenditures were in accordance with statutes; and the amount of total claims approved for the operation of said Office was not in excess of limitations. 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.

Sincerely,

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

December 15, 2010

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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: It was noted that the County Clerk’s official inventory listing of all office furniture and equipment with a cost of more than Five Hundred Dollars (\$500.00) for the District 3 Commissioner had 28 items with proper approval of disposition by the Board of County Commissioners, although the items remained on the County Clerk’s inventory list. Additionally, 33 items had not been added to the inventory list, and 2 items were listed twice.

The following 28 items were disposed of with proper approval but remain on the County Clerk’s official inventory listing:

| County ID # | Make | Model | Cost |
|--------------------|-----------------|--------------|---------------|
| 105-0017 | Computer Desk | | \$ 2,333.73 |
| 299-022 | Hewlett Pack | D5064D | \$ 1,524.00 |
| 301-0033 | Dodge | D350 | \$ 10,536.85 |
| 301-0039 | Weldor Truck | F350 | \$ 6,900.00 |
| 301-0087 | 2006 Pickup | | \$ 7,000.00 |
| 302-0104 | 2003 Mack Truck | CH613 | \$ 66,950.00 |
| 302-0105 | 2003 Mack Truck | CH613 | \$ 66,950.00 |
| 302-0106 | 2003 Mack Truck | CH613 | \$ 66,950.00 |
| 303-0002 | Rubber Tires | 930 | \$ 56,977.00 |
| 305-0048 | John Deere | 770BH | \$ 111,934.00 |
| 305-0049 | John Deere | 770BH | \$ 111,934.00 |

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| County ID # | Make | Model | Cost |
|--------------------|----------------|---------------|---------------|
| 305-0054 | Denny Tyler G | 770CH | \$ 142,144.00 |
| 305-0056 | Buddy Reddick | 770CH | \$ 142,144.00 |
| 305-0057 | Bill Powell Gr | 770CH | \$ 142,144.00 |
| 305-0069 | Bryan Harrison | 140H | |
| 308-0004 | Gopher Machine | ELSTON | \$ 2,140.00 |
| 309.0001 | Pettibone | P500 | \$ 62,500.00 |
| 320.0002 | Ingram | HMB23155B | \$ 22,792.00 |
| 321.0001 | Snow Plow | JDHDV9.3-79 | \$ 2,500.00 |
| 323-0005 | Dozer | TD 15 E | \$ 39,000.00 |
| 332-0005 | Old Backhoe | 580 SE | \$ 34,145.00 |
| 341-0005 | General Equip | 232 | \$ 650.06 |
| 348-0012 | Water Tanker | | \$ 5,000.00 |
| 348-0025 | Dales Belldum | DES M2-M20/32 | \$ 10,900.00 |
| 382-0001 | Grill Guard | | \$ 3,000.00 |
| 602-0043 | 2 Way Radio | D43LRA73A5-K | \$ 618.20 |
| 602-0083 | 2 Way Radio | D43LRA77A5 | \$ 601.00 |
| 646-0001 | Storage Conta | | \$ 3,400.00 |

The following 33 items were physically verified, but not added to the inventory list by the County Clerk:

| County ID # | Make | Model | Cost |
|--------------------|-------------------|--------------|---------------|
| 301-0083 | 2008 1 Ton Pickup | F350 SUPER | \$ 18,300.00 |
| 302-0028 | Oil Distributo | 7400 | \$ 166,916.00 |
| 302-0123 | 2007 Mack Truck | CHN 613 | \$ 73,928.00 |
| 302-0127 | Sterling 10 Wheel | LT8500 | \$ 81,426.00 |
| 302-131 | 2009 Mack Semi | CHU | \$ 83,950.00 |
| 303-0009 | 2007 Trackhoe | 200CLC | \$ 134,611.00 |
| 304-0018 | 6615 Tractor | 6615 | \$ 44,063.53 |
| 304-0020 | 7130 John Deere | 7130 | \$ 67,235.00 |
| 305-0077 | 2005 Motor Grader | 140H | \$ 165,682.00 |
| 305-0090 | 2007 John Deere | 770D | \$ 171,000.00 |
| 305-0094 | 2008 Grader CAT | 140M | \$ 232,098.00 |
| 305-0095 | 2008 CAT Grader | 140M | \$ 232,098.00 |
| 305-0096 | Caterpillar | | \$ 262,143.79 |

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| County ID # | Make | Model | Cost |
|--------------------|------------------|-----------------|---------------|
| 306-0001 | Asphalt/Zipper | AZ500 | \$ 108,945.00 |
| 312-0009 | Wheel Loader | 930G | Unknown |
| 330-0055 | Echo Pole Saw | | \$ 530.99 |
| 330-0056 | Echo Pole Saw | | \$ 530.99 |
| 330-0057 | Echo Pole Saw | | \$ 530.99 |
| 378-0001 | Radial Stacker | 133 | \$ 28,000.00 |
| 379-0001 | Cold Feed Hopper | | \$ 24,500.00 |
| 380-0005 | Gopher Machine | | \$ 6,350.00 |
| 404-0018 | Welder Hobart | | \$ 1,850.00 |
| 404-0019 | Plasma Cutter | Cut Master | \$ 1,500.00 |
| 404-0020 | Welder Range | 11400 | \$ 3,050.00 |
| 413-0024 | Diesel Pump | 66201P/2GK/J | \$ 3,425.00 |
| 417-0003 | Generator | | \$ 11,200.00 |
| 438-0001 | Skid Sprayer | 0513010147/PUMP | \$ 855.00 |
| 438-0003 | Sprayer Wylie | 200802088 | \$ 6,234.00 |
| 441-0019 | Rotary Shred | CX15 | \$ 13,494.05 |
| 441-0023 | Rotary Shred | CX 15 | \$ 18,423.00 |
| 443-0022 | Cordless Impact | SNAP ON | \$ 515.95 |
| 446-0003 | Heat Pump Gen | AZ38H15DABM1 | \$ 880.00 |
| 696-0003 | Storage Conta | F1068 11 | \$ 1,100.00 |

The following 2 items were disposed of, but listed twice on the inventory list provided by the County Clerk:

| County ID # | Make | Model | Cost |
|--------------------|--------------|--------------|--------------|
| 321-0001 | Snow Plow | JDHDV9.3-79 | \$ 2,500.00 |
| 321.0001 | Henke | JDHDV9.3-79 | \$ 2,500.00 |
| 444-0003 | Wood Chipper | MORBARK | \$ 66,857.00 |
| 444-003 | Wood Chipper | ZS2400XL | \$ 66,857.00 |

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 Clerk maintain an accurate, up-to-date inventory listing for District 3 County Commissioner.

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Views of responsible officials and planned corrective actions: The County Clerk is in the process of cross training an assistant purchasing agent and she was unaware of the inventory software. In order to get the disposed of record, you have to put a "Y" for yes to include the disposed of when you run the report so it failed to print them out. After reviewing the situation, they are on the computer. The County Clerk keeps the hard copy of inventory and the Commissioner's Secretary keeps the computer inventory records.



OFFICE OF THE STATE AUDITOR AND INSPECTOR

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