

CANADIAN COUNTY

**COUNTY
COMMISSIONER
DISTRICT 2
TURNOVER**

DECEMBER 18, 2008

**STATUTORY
REPORT**



Oklahoma State Auditor
& Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT
DON YOUNG
CANADIAN COUNTY COMMISSIONER
DISTRICT 2
DECEMBER 18, 2008**

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 \$15.32. 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

January 13, 2009

BOARD OF COUNTY COMMISSIONERS
CANADIAN COUNTY COURTHOUSE
EL RENO, OKLAHOMA 73036

Transmitted herewith is the Canadian County Commissioner, District 2, Officer Turnover Statutory Report for December 18, 2008. 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". The signature is written in a cursive, flowing style.

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

Don Young
Canadian County Commissioner, District 2
Canadian County Courthouse
El Reno, Oklahoma 73036

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 18, 2008:

- 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 equipment items on hand agree with inventory records as per 19 O.S. § 178.1, and that equipment is conspicuously and legally marked as per 69 O.S. § 645.
- 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.

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 amount of total claims approved for the operation of said Office was not in excess of limitations; equipment items on hand agreed with inventory records; and machinery and equipment acquisitions, dispositions, and expenditures were in accordance with statutory requirements. With respect to equipment being conspicuously and legally marked, and consumable items on hand agreeing with consumable inventory records, 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., section 24A.1 et seq.), and shall be open to any person for inspection and copying.

Sincerely,

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

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

December 18, 2008

**COUNTY OFFICER TURNOVER STATUTORY REPORT
DON YOUNG
CANADIAN COUNTY COMMISSIONER, DISTRICT 2
DECEMBER 18, 2008**

SCHEDULE OF FINDINGS AND RESPONSES

Finding 2009-1 – Equipment Identification

Criteria: According to 69 O.S. § 645, county-owned automobiles, trucks, road machinery and equipment shall be conspicuously and legibly marked PROPERTY OF (name of county) COUNTY, and leased automobiles, trucks, road machinery and equipment shall be conspicuously and legibly marked LEASED BY (name of county) COUNTY, on EACH SIDE, in upper case letters, on a background of sharply contrasting color.

Condition: The following 8 out of 117 fixed asset items were not properly marked with county identification numbers:

ID#	Item
320-02	Pneumatic Roller
337-34	Trailer
363-01	Drag Box
404-05	Welder
410-158	Air Jack
412-08	Diesel Pump
413-45	Storage Tank
451-05	Boom Rotary Mower

Effect: The lack of marking diminishes the ability of the public to identify county-owned equipment, and whether the equipment is being used in a manner consistent with public policy.

Recommendation: OSAI recommends all county-owned vehicles and machinery be marked in accordance with the provisions of 69 O.S. § 645.

Views of responsible officials and planned corrective actions: We concur with the findings with the exception of the inventory number of the air jack was incorrectly listed. It should have been 401.15. As per your recommendation, we are taking steps to make the corrections.

**COUNTY OFFICER TURNOVER STATUTORY REPORT
DON YOUNG
CANADIAN COUNTY COMMISSIONER, DISTRICT 2
DECEMBER 18, 2008**

Finding 2009-2 – Consumable Inventory

Criteria: Title 19 O.S. § 1504 states in part, “The receiving officer shall also maintain a record of all supplies and materials, disbursed, stored and consumed by his department...”

Condition: The following variances were noted while testing 10 items in the consumable inventory for District 2.

Item Description	Amount Reported	Actual Amount	Variance
24" x 30' Culvert	3	1	2
18" x 30' Culvert	1	3	2

Effect: The County’s district employees can become unaware of the consumable inventory amounts and values on hand.

Recommendation: We recommend that highway districts keep an accurate physical count of consumable items, in accordance with the provisions of 19 O.S. § 1504.

Views of responsible officials and planned corrective actions: Management chose not to respond.



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

WWW.SAI.OK.GOV