



# CANADIAN COUNTY COMMISSIONER DISTRICT 2 TURNOVER

## Statutory Report

December 16, 2024

**Cindy Byrd, CPA**  
State Auditor & Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT  
DAVID ANDERSON  
CANADIAN COUNTY COMMISSIONER  
DISTRICT 2  
DECEMBER 16, 2024**

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This publication, issued by the Oklahoma State Auditor and Inspector's Office as authorized by 19 O.S. § 171, has not been printed, but is available on the agency's website ([www.sai.ok.gov](http://www.sai.ok.gov)) and in the Oklahoma Department of Libraries Publications Clearinghouse Digital Prairie Collection (<http://digitalprairie.ok.gov/cdm/search/collection/audits/>) pursuant to 65 O.S. § 3-114.



February 6, 2025

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

Transmitted herewith is the Canadian County Officer Turnover Statutory Report for December 16, 2024. 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



David Anderson  
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 16, 2024:

- 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 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

December 19, 2024

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DECEMBER 19, 2024**

**SCHEDULE OF FINDINGS AND RESPONSES**

**Finding 2025-001 – Lack of Internal Controls and Noncompliance over Fixed Assets and Consumable Inventories**

**Condition:** During our review and test of two hundred and six (206) fixed asset and eighty-one (81) consumable items, the following weaknesses were noted:

- Seven (7) fixed asset items listed on inventory could not be located:

| <b>Inventory Number</b> | <b>Description</b>             | <b>Cost</b> |
|-------------------------|--------------------------------|-------------|
| 61-304.45               | Diamond 36” Boom               | \$9,223     |
| 61-433.11               | DSR Probooster Battery Charger | \$2,292     |
| 61-601.129              | Kenwood Radio                  | \$595       |
| 61-601.139              | Kenwood Radio                  | \$595       |
| 61-601.42               | Kenwood Radio                  | \$775       |
| 61-601.99               | Maxtrac Radio                  | \$612       |
| 61-657.03               | Raven GPS                      | \$3,900     |

- During the physical count and reconciliation, the following variances of fifteen (15) consumable items listed on inventory were noted:

| <b>Consumable Items</b>     | <b>Quantity According to Consumable Notecard</b> | <b>Amount Visually Verified</b> | <b>Total Variance</b> |
|-----------------------------|--|---------------------------------|-----------------------|
| Chevron Sign                | 36   | 58                              | 22                    |
| Load Limit Sign 12 Ton      | 9  | 11                              | 2                     |
| Load Limit Sign 17 Ton      | 6  | 5                               | (1)                   |
| Load Limit Sign 5 Ton       | 10   | 13                              | 3                     |
| Men Working Ahead Sign      | 22   | 27                              | 5                     |
| Plastic Pipe, 18”x13’       | 10   | 9                               | (1)                   |
| Sign, Bridge Out            | 10   | 9                               | (1)                   |
| Sign, High Water            | 2  | 1                               | (1)                   |
| Sign, Road Closed 24”x24”   | 20   | 22                              | 2                     |
| Sign, Slow, Men Working     | 15   | 16                              | 1                     |
| Squared Posts               | 17   | 30                              | 13                    |
| Stay in Place, 14’ 22 Gauge | 26   | 24                              | (2)                   |
| Stop Ahead Signs            | 13   | 14                              | 1                     |
| Stop Signs, 30”x30”         | 107  | 105                             | (2)                   |
| Straight Arrow Sign         | 52   | 0                               | (52)                  |

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**Cause of Condition:** Policies and procedures have not been adequately designed and implemented by management to ensure compliance with state statutes for the accurate reporting and safeguarding of fixed assets and consumable inventory.

**Effect of Condition:** These conditions resulted in noncompliance with state statutes, opportunities for loss and misappropriation of county assets to ensure the accurate reporting of fixed assets, and consumable inventory, as well as adequate procedures to ensure equipment is properly identified in accordance with statute statutes.

**Recommendation:** The Oklahoma State Auditor & Inspector's Office (OSAI) recommends that management design and implement internal controls to ensure compliance with state statutes and that fixed assets and consumable inventories are safeguarded against misuse and loss.

**Management Response:**

**County Commissioner District 2:** We will work to correct these issues.

**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 – 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.

The GAO Standards – Section 2 – Objectives of an Entity – OV2.24 states in part:

*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.

Title 19 O.S. § 178.2 requires 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)(1) which requires a prescribed uniform identification system for all supplies, materials, and equipment of a county used for maintenance for roads and bridges:

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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.

Title 19 O.S. § 1504(A) requires the receiving officer to maintain a record of all items received, disbursed, stored, and consumed by the department.

O·K·L·A·H·O·M·A  
S·A·I  
STATE AUDITOR & INSPECTOR



**Cindy Byrd, CPA | State Auditor & Inspector**

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