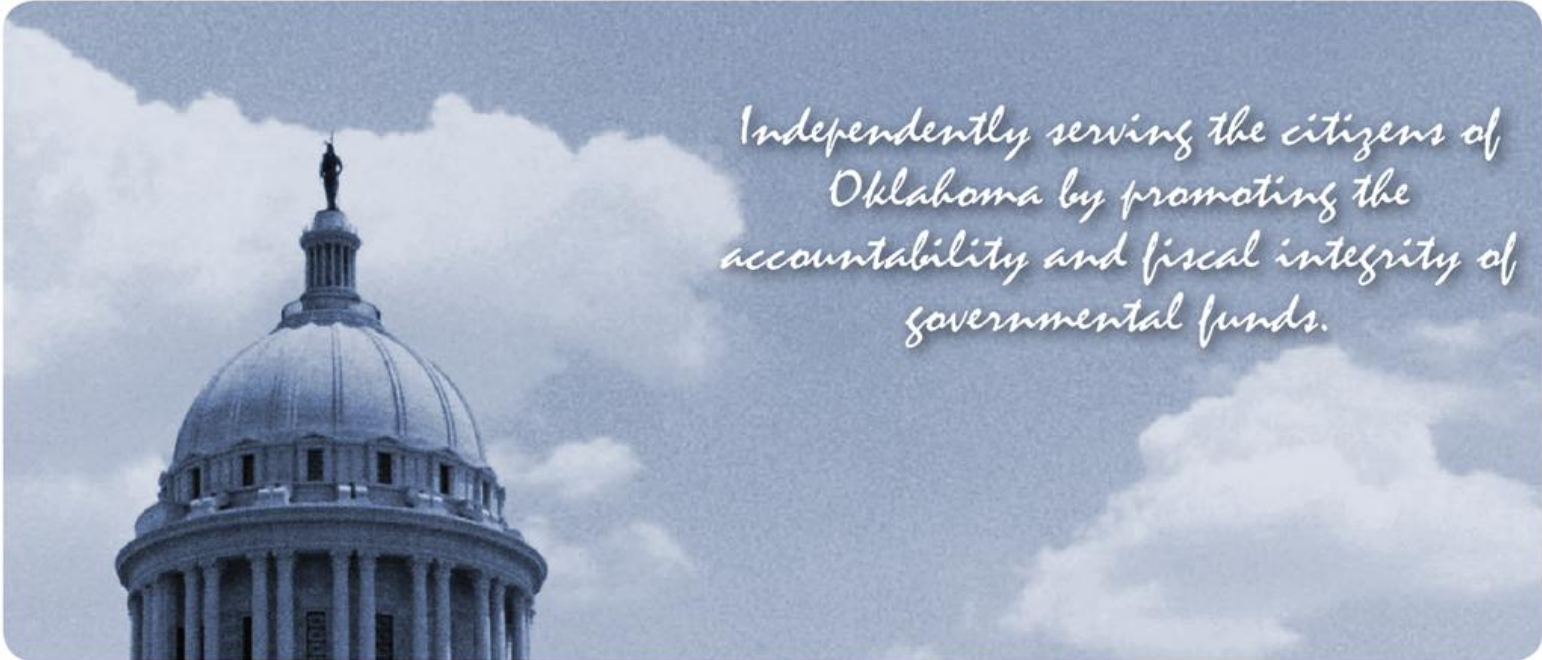


STATUTORY REPORT

# CHEROKEE COUNTY COMMISSIONER DISTRICT 2 TURNOVER

December 29, 2016



*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  
BOBBY BOTTS  
CHEROKEE COUNTY COMMISSIONER  
DISTRICT 2  
DECEMBER 29, 2016**

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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.



# 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 10, 2017

BOARD OF COUNTY COMMISSIONERS  
CHEROKEE COUNTY COURTHOUSE  
TAHLEQUAH, OKLAHOMA 74464

Transmitted herewith is the Cherokee County Officer Turnover Statutory Report for December 29, 2016. 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 "Gary A. Jones". The signature is fluid and cursive, with the first name "Gary" being the most prominent.

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



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Bobby Botts  
Cherokee County Commissioner, District 2  
Cherokee County Courthouse  
Tahlequah, Oklahoma 74464

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 29, 2016:

- Verify that equipment items on hand agree with inventory records maintained 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.
- Verify that the Officer has a designated first or chief deputy on file with the County Clerk in accordance with 19 O.S. § 180.81.

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.

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

January 4, 2017

**COUNTY OFFICER TURNOVER STATUTORY REPORT  
BOBBY BOTTS  
CHEROKEE COUNTY COMMISSIONER  
DECEMBER 29, 2016**

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**SCHEDULE OF FINDINGS AND RESPONSES**

**Finding 2017-02 – Noncompliance Over Consumable Inventories**

**Condition:** Upon inquiry of County Commissioner District 2 personnel, observation, and review of documents regarding consumable inventories, the following was noted:

- The District had consumable inventory items on hand which included tires, road material, fuel, guardrails, tin horns, and bridge timbers, but only maintained a consumable inventory card for R11-225 tires.
- The actual number of R11-225 tires on hand was one (1) less than the number on the consumable inventory card.

**Cause of Condition:** Policies and procedures have not been designed and implemented to ensure accurate consumable inventory records are maintained.

**Effect of Condition:** These conditions resulted in noncompliance with state statute and inaccurate records and could result in the unauthorized use, or loss of consumable inventories.

**Recommendation:** The Oklahoma State Auditor & Inspector's Office (OSAI) recommends management implement internal controls to ensure compliance with Title 19 O.S. § 1504A. These controls would include:

- Maintain consumable inventory records for all consumables at the District.
- Perform and maintain a complete periodic review.

**Management Response:**

**Current County Commissioner District 2:** I acknowledge the finding and am working to correct it.

**Criteria:** Effective internal controls include designing and implementing procedures to ensure that all supplies, materials, and equipment received, disbursed, stored and consumed by their department comply with 19 O.S. § 1504A.



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