

STATUTORY REPORT

**CLEVELAND COUNTY COMMISSIONER
DISTRICT 2 TURNOVER**

December 31, 2012



*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
GEORGE SKINNER
CLEVELAND COUNTY COMMISSIONER
DISTRICT 2
DECEMBER 31, 2012**

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Oklahoma State Auditor & Inspector

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January 18, 2013

BOARD OF COUNTY COMMISSIONERS
CLEVELAND COUNTY COURTHOUSE
NORMAN, OKLAHOMA 73069

Transmitted herewith is the Cleveland County Officer Turnover Statutory Report for December 31, 2012. 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, appearing to read 'Gary A. Jones', is written over a horizontal line.

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



Oklahoma State Auditor & Inspector

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George Skinner
Cleveland County Commissioner, District 2
Cleveland County Courthouse
Norman, Oklahoma 73069

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 31, 2012:

- 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 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 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.

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, 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.

A handwritten signature in blue ink, appearing to read "Gary A. Jones". The signature is fluid and cursive, with a long horizontal stroke at the end.

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

January 11, 2013

**COUNTY OFFICER TURNOVER STATUTORY REPORT
 GEORGE SKINNER
 CLEVELAND COUNTY COMMISSIONER
 DISTRICT 2
 DECEMBER 31, 2012**

SCHEDULE OF FINDINGS AND RESPONSES

Finding 2012-1 - Inventory Records

Condition: The following exceptions were noted while visually inspecting the equipment and items at the District barn:

- One (1) equipment item was not located.
- Three (3) equipment items had been disposed of but never removed from inventory records maintained at the County Clerk’s office.

The inventory items not located are listed in the schedules below:

Equipment Items Not Located

| Tag Number | Date Purchased | Description | Amount |
|--------------|----------------|-------------|-----------------|
| D602-86 | 6/6/1995 | 2-Way Radio | \$325.00 |
| Total | | | \$325.00 |

Item Not Removed From Inventory

| Tag Number | Date Purchased | Description | Amount |
|--------------|----------------|--------------------------------------|--------------------|
| D320-12 | 8/28/1985 | Portable Self Contained Earth Rammer | \$1,243.75 |
| D307-7 | 1/15/1979 | ¾ Ton Pickup | \$6,900.00 |
| D348-95 | 2/2/1998 | Tandem Axel Bottom Dump Trailer | \$13,000.00 |
| Total | | | \$21,143.75 |

Cause of Condition: Policies and procedures have not been designed and implemented to ensure that inventory is adequately removed from the County Clerk’s inventory records.

Effect of Condition: This could result in over/understatement of inventory.

Recommendation: OSAI recommends fixed asset inventory records be updated to accurately reflect inventories on hand and these records be maintained perpetually.

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Management Response: New County Commissioner is currently updating the inventory.

Criteria: Title 19 O.S. § 178.1 prescribes the procedures to be used to account for inventory items.

Finding 2012-2 – Commissioner not Succeeding Himself

Condition: From test work performed, it was noted that a lease purchase agreement for a road grader was entered into by the outgoing Commissioner.

However, we were informed by the Assistant District Attorney that the purchase was approved but we were unable to obtain the approval in writing.

Cause of Condition: Policies and procedures have not been designed and implemented to ensure that the outgoing Commissioner does not enter into any purchase agreements outside the day to day operations of the office.

Effect of Condition: This condition resulted in violation of 19 O.S. § 333 and could result in financial hardship for the incoming officer in carrying out his or her official duties.

Recommendation: OSAI recommends the County establish procedures to verify outgoing officers do not make purchases outside the day to day operations of the office.

Management Response: New County Commissioner accepts the responsibility of the lease.

Criteria: Title 19 O.S. § 333 prescribes the procedures to be used for a Commissioner not succeeding himself.



OFFICE OF THE STATE AUDITOR AND INSPECTOR

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