



COMANCHE COUNTY COMMISSIONER DISTRICT 1 TURNOVER

Statutory Report

December 19, 2022

Cindy Byrd, CPA
State Auditor & Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT
GAIL TURNER
COMANCHE COUNTY COMMISSIONER
DISTRICT 1
DECEMBER 19, 2022**

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OKLAHOMA
Office of the State Auditor & Inspector

Cindy Byrd, CPA | State Auditor & Inspector

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March 16, 2023

BOARD OF COUNTY COMMISSIONERS
COMANCHE COUNTY COURTHOUSE
LAWTON, OKLAHOMA 73501

Transmitted herewith is the Comanche County Officer Turnover Statutory Report for December 19, 2022. 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



Gail Turner
Comanche County Commissioner, District 1
Comanche County Courthouse
Lawton, Oklahoma 73501

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 19, 2022:

- 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.

A handwritten signature in blue ink that reads "Cindy Byrd".

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR

January 19, 2023

**COUNTY OFFICER TURNOVER STATUTORY REPORT
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SCHEDULE OF FINDINGS AND RESPONSES

Finding 2023-001 – Lack of Internal Controls and Noncompliance Over Fixed Assets and Consumable Inventories

Condition: In the observation of records and the visual verification of fixed assets, the following was noted:

- “Property of Comanche District 1” was not affixed on required fixed assets items.
- Nine (9) items could not be located. See Appendix 1.
- Twenty-three (23) inventoried items did not have county identification numbers properly displayed. See Appendix 2.
- Forty-two (42) inventoried items were not marked with a county identification number. See Appendix 3.

Further, in the observation of records and the visual verification of consumable inventories, there were discrepancies between the quantities reported and the quantities verified for the following:

Consumable Item	Quantity Reported	Quantity Verified	Variance
10” X 42” X 40’ H-PILING	4 EA	10 EA	6 EA
12" CGSP DOUBLE BAND	7 EA	4 EA	<3 EA>
12" POLY CULVERT PIPE - BLACK	20 FT	0 FT	<20 FT>
15" GRAY POLY PIPE	210 FT	130 FT	<80 FT>
18" GRAY POLY PIPE	210 FT	170 FT	<40 FT>
24" CGSP	210 FT	180 FT	<30 FT>
24" CGSP DOUBLE BAND	1 EA	0 EA	<1 EA>
30" CGSP	154 FT	160 FT	6 FT
36" POLY CULVERT PIPE - BLACK	110 FT	70 FT	<40 FT>
GUARD RAIL USED	416 FT	520 FT	104 FT

It was further noted that three (3) items were on-hand but were not reported on consumable inventory records.

Consumable Item
Gravel
Tires
Signs

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Cause of Condition: Policies and procedures have not been adequately designed and implemented by county offices/departments to ensure the accurate reporting of fixed assets, and consumable inventory items, as well as adequate procedures to ensure equipment is properly identified in accordance with state statutes.

Effect of Condition: These conditions resulted in noncompliance with state statutes. Opportunities for loss and misappropriation of county assets may be more likely to occur when the County does not have procedures in place to account for fixed assets. Additionally, when consumable inventory items are not adequately documented, and inadequate segregation of duties exist, the opportunity for the misappropriation and undetected errors could result.

Recommendation: OSAI recommends the County Officers implement internal controls to ensure compliance with 19 O.S. § 178.1, 19 O.S. § 1502(A)(1), 19 O.S. § 1502(B)(1), 19 O.S. § 1504, and 69 O.S. § 645 regarding fixed assets and consumable inventory records.

Management Response:

District 1 County Commissioner: We will work to correct these issues.

Criteria: Accountability and stewardship are overall goals of management in the accounting of funds. 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 transactions and safeguarding assets from misappropriation.

Title 19 O.S. § 178.1, which requires the board of county commissioners in each county of this state to take or cause to be taken, an inventory of all working tools, apparatus, machinery and equipment.

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.

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 which requires the receiving officer to maintain a record of all items received, disbursed, stored and consumed by the department.

Title 69 O.S. § 645, which requires each piece of county owned, rented, or leased road machinery and equipment, and each automobile and truck, to be clearly and visibly marked "Property Of ..."

APPENDICES

**COUNTY OFFICER TURNOVER STATUTORY REPORT
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APPENDIX 1

Nine (9) Items on Inventory List that Could Not be Located

Inventory #	Item Name
330.27	MS 261 Chainsaw
330.29	MS261C Chainsaw
330.31	MS261C Chainsaw
330.37	MS261C Chainsaw
413.23	L Shaped Fuel Tank
421.55	CM300 Radio
421.56	CM300 Radio
421.57	700/800 Portable Radio
421.58	700/800 Portable Radio

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APPENDIX 2

**Twenty-Three (23) Items on Inventory Did Not Have
County Identification Numbers Properly Displayed.**

Inventory #	Item Name
301.55	1999 F-250 4X4
301.56	2007 1500 Silverado 2X4
301.58	1999 F250 4X4
301.60	2008 2500 Silverado 4X4
301.61	2008 2500 Silverado 4X4
301.62	2011 2500 Silverado Crew Cab
301.63	2011 2500 Silverado 4X4
301.64	2001 1500 Silverado 2X4
301.65	2012 1500 Silverado 4X4
301.66	2013 1500 Silverado 4X4
301.67	2018 2500 Silverado 4X4
301.69	2005 1500 Silverado 4X4
301.70	2012 2500 Silverado 4X4
301.71	2014 2500 Silverado 2X4
301.72	2005 1500 Ext Cab 4X4
301.73	2012 2500 Silverado 4X4
301.74	2008 1500 Silverado 4X4
301.75	2018 F150 4X4
301.76	2022 F250 4X4 Crew Cab
301.77	2022 F250 4X4 Crew Cab
302.60	2000 FL112 Dump Truck
302.61	2000 FL112 Dump Truck
347.02	2003 E350 Van

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APPENDIX 3

Forty-Two (42) Items on Inventory Did Not Have County Identification Numbers Attached

Inventory #	Item Name
300.05	48 X 102 Storage Trailer
301.44	1997 F150 4X4
301.60	2008 2500 Silverado 4X4
320.01	112W Sheepsfoot Roller
341.02	Auger
348.18	Lowboy Trailer
358.05	6" HYD Box Blade
360.01	Grader Front Blade
360.02	Grader Front Blade
404.05	Portable Air Compressor
404.09	Mig Welder
406.05	Portable Air Compressor
410.05	Transmission Jack
410.08	Floor Jack
410.09	Transmission Jack
410.10	Transmission Jack
410.11	Floor Jack
413.14	Water Tank
413.15	Water Tank
421.15	Radio
421.23	Radio
421.28	Radio
421.30	Radio
421.32	Radio
421.37	Radio
421.41	Radio
421.42	Radio
421.44	Radio

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Inventory #	Item Name
421.45	Radio
421.46	Radio
421.47	Radio
421.51	XTL 5000 Radio
421.52	Radio
421.59	Mobile Radio
441.09	Side Mower
441.11	Saw Blade Mower
499.12	¾" Impact Wrench
499.20	1" Drive Impact Wrench
499.21	Torque Wrench
499.22	Scanner
612.02	Security System
614.01	Phone System

O·K·L·A·H·O·M·A
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