

STATUTORY REPORT

COMANCHE COUNTY COMMISSIONER DISTRICT 3 TURNOVER

December 9, 2010



*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
SUSAN ULRICH
COMANCHE COUNTY COMMISSIONER
DISTRICT 3
DECEMBER 9, 2010**

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Oklahoma State Auditor & Inspector

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January 24, 2011

BOARD OF COUNTY COMMISSIONERS
COMANCHE COUNTY COURTHOUSE
LAWTON, OKLAHOMA 73501

Transmitted herewith is the Comanche County Commissioner District 3 Officer Turnover Statutory Report for December 9, 2010. 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 "Gary A. Jones". The signature is fluid and cursive.

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



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Susan Ulrich, Comanche County Commissioner
District 3
Comanche County Courthouse
Lawton, Oklahoma 73501

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 9, 2010:

- 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.

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, equipment items on hand agreed with inventory records; the amount of total claims approved for the operation of said Office was not in excess of limitations; and consumable items on hand agreed with consumable inventory records. However, with respect to machinery and equipment acquisitions, dispositions, and expenditures, our finding is 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. § 24A.1 et seq.), and shall be open to any person for inspection and copying.

Sincerely,

A handwritten signature in blue ink, appearing to read "Gary A. Jones". The signature is fluid and cursive, with a large initial "G" and a long, sweeping underline.

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

December 9, 2010

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COMANCHE COUNTY COMMISSIONER
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SCHEDULE OF FINDINGS AND RESPONSES

Finding 2011-1 – New Purchases

Criteria: Title 19 O.S. § 333.B states in part:

Any county commissioner who fails to file for reelection or is defeated in any primary or general election or by any other manner it is impossible for the commissioner to serve another term in office, shall not acquire, purchase, contract for or dispose of any machinery or equipment...

Condition: The District 3 County Commissioner purchased a portable cooler in the amount of \$2,000 on September 21, 2010, from the capital outlay account.

Effect: This is a direct violation of 19 O.S. §333.

Recommendation: OSAI recommends that the Board of County Commissioners comply with 19 O.S. §333, and ensure that county commissioners who do not file for reelection or by any other manner will not serve another term in office, not acquire, purchase, contract for or dispose of any machinery or equipment.

Views of responsible officials and planned corrective actions: The portable cooler was purchased due to extreme heat during the summer of 2010.



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