

**COUNTY OFFICER TURNOVER REPORT
MARK ANDERSON
COTTON COUNTY ASSESSOR
JULY 11, 2008**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

Steve Burrage, CPA
State Auditor and Inspector

August 18, 2008

BOARD OF COUNTY COMMISSIONERS
COTTON COUNTY COURTHOUSE
WALTERS, OKLAHOMA 73572

Transmitted herewith is the Cotton County Assessor, Officer Turnover Report for July 11, 2008. 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 "Michelle R. Day".

MICHELLE R. DAY, Esq.
Deputy State Auditor and Inspector



STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

Steve Burrage, CPA
State Auditor and Inspector

Mark Anderson
Cotton County Assessor
Cotton County Courthouse
Walters, Oklahoma 73572

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for July 11, 2008:

- 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 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.
- Verify that the Officers' depository account balances reconcile with the County Treasurer's records and that undeposited cash reconciles to receipts.

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, the amount of total claims approved for the operation of said Office was not in excess of limitations; the Office was not exceeding the maximum amount of cash authorized for their change needs; a monthly report of the Office is on file with the County Clerk; the Officers' depository account balances reconciled with the County Treasurer's records and undeposited cash reconciled to receipts. With respect to equipment items agreeing with inventory records, our finding is included in the attached 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., section 24A.1 et seq.), and shall be open to any person for inspection and copying.



MICHELLE R. DAY, Esq.
Deputy State Auditor and Inspector

July 11, 2008

**MARK ANDERSON, COUNTY ASSESSOR
COTTON COUNTY, OKLAHOMA
OFFICER TURNOVER REPORT
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SCHEDULE OF FINDINGS AND RESPONSES

Finding 2008-1 – Fixed Asset Inventory

Criteria: Title 19 O.S. § 178.1 states, “The board of county commissioners in each county of this state shall take or cause to be taken, an inventory of all working tools, apparatus, machinery and equipment belonging to the county or leased or otherwise let to it or to any department thereof, other than that which is affixed to and made a part of lands and buildings, the cost of which as to each complete working unit thereof is more than Five Hundred Dollars (\$500.00), and thereafter, maintain or cause to be maintained a continuous inventory record...biennially thereafter, or oftener...”

Condition: The physical verification of the County Assessor’s asset inventory to the County Clerk’s inventory records revealed the following exception:

1. A printer could not be physically located.

ID# 239-015 Item – Okidata Printer Amount - \$2,664.85 Date Acquired – 9-15-99

Recommendation: We recommend the Board of County Commissioners determine the status of the un-located printer and prepare a resolution as necessary to remove the item from inventory.

Views of responsible officials and planned corrective actions: Upon further investigation by the Board, it was determined the printer was outdated and had been thrown away. A resolution has been prepared to dispose of the equipment and remove the printer from inventory.



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