



CREEK COUNTY  
ASSESSOR TURNOVER

# Statutory Report

January 4, 2023

**Cindy Byrd, CPA**  
State Auditor & Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT  
JANELL ENLOW  
CREEK COUNTY ASSESSOR  
JANUARY 4, 2023**

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April 17, 2023

BOARD OF COUNTY COMMISSIONERS  
CREEK COUNTY COURTHOUSE  
SAPULPA, OKLAHOMA 74066

Transmitted herewith is the Creek County Officer Turnover Statutory Report for January 4, 2023. 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



JaNell Enlow  
Creek County Assessor  
Creek County Courthouse  
Sapulpa, Oklahoma 74066

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for January 4, 2023:

- 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 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 a monthly report of the Office is on file with the County Clerk per 19 O.S. § 684.
- Verify that the Office is not exceeding the maximum amount of cash authorized for their change needs per 19 O.S. § 682.
- 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 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.



CINDY BYRD, CPA  
OKLAHOMA STATE AUDITOR & INSPECTOR

February 24, 2023

**COUNTY OFFICER TURNOVER STATUTORY REPORT**  
**JANELL ENLOW**  
**CREEK COUNTY ASSESSOR**  
**JANUARY 4, 2023**

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**SCHEDULE OF FINDINGS AND RESPONSES**

**Finding 2023-001 - Lack of Internal Controls and Noncompliance Over Fixed Assets**

**Condition:** Upon inquiry of District employees and observation of the fixed asset inventory for the Creek County Assessor's office, the following was noted:

- Nine (9) items could not be located. See Appendix 1.
- Thirty-Seven (37) items were verified, but not listed on the County Assessor's inventory list. See Appendix 2.
- A Canon camera that had been purchased by the County Assessor could not be located and it was not listed on the County Assessor's inventory list.
- Disposal of inventory was not approved by the Board of County Commissioners.

**Cause of Condition:** Policies and procedures have not been adequately designed and implemented to ensure the accurate reporting of fixed assets in accordance with state statute.

**Effect of Condition:** These conditions resulted in noncompliance with state statute. 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.

**Recommendation:** The Oklahoma State Auditor & Inspector's Office (OSAI) recommends management implement internal controls to ensure compliance with state statute.

**Management Response:**

**Outgoing County Assessor:** The eight (8) Fujitsu ScanSnaps were traded for more compatible scanners. I entrusted the procedure of correctly noting all inventory purchased and disposed on the inventory by one of my deputies. However, the process of having the Board of County Commissioners approving them was not sought out and the inventory was not updated.

I cannot verify any information about the desk without a more descriptive identification.

After conducting a thorough search, the camera cannot be located.

**Criteria:** The United States Government Accountability Office's *Standards for Internal Control in the Federal Government* (2014 version) aided in guiding our assessments and conclusion. Although this publication (GAO Standards) addresses controls in the federal government, this criterion can be treated as best practices and may be applied as a framework for an internal control system for state, local, and quasi-governmental entities.

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The GAO Standards – Section 2 – Establishing an Effective Internal Control System – OV 2.24 states in part:

*Safeguarding of Assets*

A subset of the three categories of objectives is the safeguarding of assets. Management designs an internal control system to provide reasonable assurance regarding prevention or prompt detection and correction of unauthorized acquisition, use, or disposition of an entity's assets.

The GAO Standards – Principle 10 – Design Control Activities: 10.03 states in part:

*Physical control over vulnerable assets*

Management establishes physical control to secure and safeguard vulnerable assets. Examples include security for and limited access to assets such as cash, securities, inventories, and equipment that might be vulnerable to risk of loss or unauthorized use. Management periodically counts and compares such assets to control records.

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

**Finding 2023-002 - Lack of Internal Controls and Noncompliance Over County Property**

**Condition:** Upon inquiry, observation, and review of the County's camera security system, the following was noted:

- County issued computer equipment was used for personal use.
  - Evidence of forms and business conducted for a private association were found on a county issued laptop assigned to the previous County Assessor.
  
- County documents were destroyed.
  - Auditor observed the computer tower assigned to the County Assessor had been reset to factory settings wiping all documentation contained on the County computer.
  - Auditor reviewed County camera security footage for December 26, 2022, and December 31, 2022, of the outgoing County Assessor cleaning out her office and observed items removed from the office and dumped. The nature of the documentation could not be determined.

**Cause of Condition:** Policies and procedures have not been adequately designed and implemented to ensure that in the event an elected official leaves office, controls are in place to guarantee equipment essential to the operations of the office are operational and the least amount of disruption possible to provide services to the taxpayers. Also, there are no policies and procedures to ensure that all records are maintained in accordance with record retention requirements.



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**Effect of Condition:** These conditions resulted in disruption of services provided by the County, and it could have resulted in the inappropriate removal of pertinent County Records. Additionally, these conditions resulted in noncompliance with state statute and Creek County Employee Personnel Policy and could also result in misappropriation of county assets.

**Recommendation:** OSAI recommends the County design and implement policies and procedures to ensure that the actions of an outgoing official cannot disrupt or cause to disrupt services essential to the operations of the office and/or remove or cause to be removed any records of the County.

**Management Response:**

**Outgoing County Assessor:** I will accept responsibility for the use of the laptop for noncounty related business. I assisted a nonprofit association, and they did not have their own equipment. At that time, due to the nature of the situation, I utilized the county owned laptop to perform my duties until my personal laptop was repaired. I understand that the use of the county equipment for noncounty use is prohibited, and I regretfully take full responsibility for my decision.

I will accept full responsibility for the desktop computer being reset to factory settings. This was not done with malicious intent, but an uneducated, misinformed attempt to remove my personal files.

I served as Assessor for twelve (12) years and over the course of time had accumulated multiple things that were simply garbage. There was nothing that was thrown away that held any County documents or was in any way pertinent to the operation of the office.

**Criteria:** The United States Government Accountability Office’s *Standards for Internal Control in the Federal Government* (2014 version) aided in guiding our assessments and conclusion. Although this publication (GAO Standards) addresses controls in the federal government, this criterion can be treated as best practices and may be applied as a framework for an internal control system for state, local, and quasi-governmental entities.

The GAO Standards – Principle 10 – Design Control Activities: 10.03 states in part:

*Physical control over vulnerable assets*

Management establishes physical control to secure and safeguard vulnerable assets. Examples include security for and limited access to assets such as cash, securities, inventories, and equipment that might be vulnerable to risk of loss or unauthorized use. Management periodically counts and compares such assets to control records.

Title 51 O.S. § 19 states, “Upon the death, resignation, suspension or removal from office of any officer, or upon the expiration of his term, all public monies, books, records, accounts, papers, documents and property of other kind in his hands or held by him by virtue of his office, shall be delivered to his successor.”

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Title 51 O.S. § 22 states, “Any officer violating any of the provisions of this chapter, except as herein otherwise provided, is guilty of a misdemeanor.”

Creek County Employee Personnel Policy Handbook states in part:

*Use of County Property*

No county official or employee may use County property for his or her personal use.

*Use of Communications Systems*

Creek County’s Communications Systems should be used for County business purposes only. The Communications Systems shall not be used for personal messages, solicitation or distribution of material that does not further County business purposes. Use of the system to make solicitations other than for County approved purposes, to communicate confidential or privileged information to unauthorized recipients, or for communications of personal, political, or religious nature is prohibited.

Employees are not permitted to maintain personal information on any of the County Communications Systems.

**Finding 2023-002 - Lack of Internal Controls and Noncompliance Over Change Fund**

**Condition:** While performing the cash count in the County Assessor’s office, it was noted that they have a \$70 change fund that is not included on the County Treasurer’s General Ledger.

**Cause of Condition:** Policies and procedures have not been adequately designed and implemented to ensure compliance with state statute and that all financial information is properly recorded in the County Treasurer’s financial information

**Effect of Condition:** These conditions resulted in noncompliance with state statute and unrecorded transactions, and could result in misstated financial reports, undetected errors, or misappropriation of funds.

**Recommendation:** OSAI recommends the County Assessor properly document and report all funds held in office to the County Treasurer in compliance with state statute.

**Management Response:**

**Outgoing County Assessor:** For my entire tenure the office has operated with this change fund in the same manner. The money is used to make change when maps and documents are requested and purchased by taxpayers. I have no recollection of this ever being called to my attention as an inappropriate procedure. It is my hope that the newly elected Assessor follows the suggested procedures from the State Auditor.

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**Criteria:** The GAO Standards – Principle 10 – Design Control Activities: 10.03 states in part:

*Physical control over vulnerable assets*

Management establishes physical control to secure and safeguard vulnerable assets. Examples include security for and limited access to assets such as cash, securities, inventories, and equipment that might be vulnerable to risk of loss or unauthorized use. Management periodically counts and compares such assets to control records.

Title 19 O.S. § 682 states in part, “It shall be the duty of each county officer, county board, county commission and all members and employees of either thereof, to deposit in the official depository designated in Section 681 of this title, all monies, checks, drafts, orders, vouchers, funds, rentals, penalties, cost, proceeds of sale of property, fees, fines, forfeitures and public changes of every kind received or collected by virtue or under color of office, except that each county officer, county board, and county commission is hereby authorized to keep in office, from this deposit, no more than One Thousand Five Hundred Dollars (\$1,500) to be used for their change needs. The amount so retained shall not be cumulative so that after each such deposit there shall not be on hand more than authorized by this section. A notation of the retention of this money shall be made in the proper accounting records...”

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**APPENDIX 1**

<b>Nine (9) Items on Inventory List Could Not Located</b>	
<b>Item Name</b>	<b>Serial Number / County Identification Number</b>
Fujitsu ScanSnap	NA13BC779
Fujitsu ScanSnap	NAWTHD5039
Fujitsu ScanSnap	A13BC13949
Fujitsu ScanSnap	AWTHE50298
Fujitsu ScanSnap	AWTHD50388
Fujitsu ScanSnap	AWTHD50372
Fujitsu ScanSnap	AWTHD50394
Fujitsu ScanSnap	AWTHD50382
Receptionist Desk	H19.10

**COUNTY OFFICER TURNOVER STATUTORY REPORT  
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**APPENDIX 2**

<b>Thirty-Seven (37) Items Verified But Not Listed on the County Assessor's Inventory List</b>	
<b>Description</b>	<b>Serial Number/ County Identification Number</b>
Dell Monitor	CN-0G0RH1-74261-685-2EDU-00
Dell Monitor	CN-0GRH1-74261-685-2DTU-A00
Dell Monitor	CN-07RK13-74445-55F-777B
Dell Monitor	CN-07R1K3-74445-55F-6988
Dell Monitor	CN-09DRWM-64180-71L-0LLL-A00
Dell Monitor	CN-09DRWM-64180-71L-OQHL-A00
Dell Monitor	CN-03G121-QDC00-884-OKMZ-A00
Dell Monitor	CN-036121-QDC00-884-CHWB-A06
Dell Monitor	CN-03GJ21-QDC00-884-OAFB-A06
Dell Monitor	CN-03GJ21-QDC00-884-OKGB-A06
Dell Monitor	CN-03GJ21-QDC00-884-OKKB-A06
Dell Monitor	CN-03GJ21-QDC00-884-09HB-A06
Dell Monitor	CN-03GJ21-QDC00-884-OKHB-A06
Dell Monitor	CN-03GJ21-QDC00-884-OVIB-A06
Dell Monitor	CN-03GJ21-QDC00-844-09HB-A06
Dell Monitor	CN-03GJ21-QDC00-884-OKKB-A06
Dell Monitor	CN-008MTS-64180-515-312B
Fujitsu ScanSnap	AWTHD50122
HP Laser Jet Enterprise M681	MXFCM6416G
HP Laser Jet Enterprise M553	JPCCLBR1HP
HP Laser Jet Pro MFP283FDW	VNBRN8V3T2
HP Color Laser Jet Pro MFP283FDWS	VNBRN8V3XF
HP Laser Jet Pro M404N	PHBC334275
HP Laser Jet Pro M404N	PHBC527790
HP Laser Jet Pro M404N-002	PHBC415038
HP Laser Jet Pro M404N	PBHC527743
ASUS HDMI Monitor	F4NXCX007473172
ASUS Ryzen Monitor	L7N0CV04L52428H

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<b>Thirty-Seven (37) Items Verified But Not Listed on the County Assessor's Inventory List - Continued</b>	
<b>Description</b>	<b>Serial Number/ County Identification Number</b>
ASUS Ryzen Monitor	L7N0CV11J268294
Asus Laptop	L01.05
Hon Filing Cabinet – 3 draw large side	Not Listed
Hon Filing Cabinet – large	Not Listed
Plan Holder Filing Cabinet – (hall)	Not Listed
SAF-GO-Plan Filing Cabinet – (hall)	Not Listed
Treadway Desk	Not Listed
Treadway Desk	Not Listed
48" Mahogany Desk (front counter)	Not Listed

O·K·L·A·H·O·M·A  
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**Cindy Byrd, CPA | State Auditor & Inspector**

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