

STATUTORY REPORT

CREEK COUNTY COMMISSIONER DISTRICT 3 TURNOVER

December 31, 2014



Oklahoma State
Auditor & Inspector
Gary A. Jones, CPA, CFE

**COUNTY OFFICER TURNOVER STATUTORY REPORT
DANNY GANN
CREEK COUNTY COMMISSIONER
DISTRICT 3
DECEMBER 31, 2014**

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Oklahoma State Auditor & Inspector

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January 23, 2015

BOARD OF COUNTY COMMISSIONERS
CREEK COUNTY COURTHOUSE
SAPULPA, OKLAHOMA 74066

Transmitted herewith is the Creek County Officer Turnover Statutory Report for December 31, 2014. 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".

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



Oklahoma State Auditor & Inspector

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Mr. Danny Gann
Creek County Commissioner, District 3
Creek County Courthouse
Sapulpa, Oklahoma 74066

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 31, 2014:

- Verify that equipment items on hand agree with inventory records maintained per 19 O.S. § 178.1.
- 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 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.

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.

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

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SCHEDULE OF FINDINGS AND RESPONSES

Finding 2014-01 – Inadequate Internal Controls and Noncompliance Over Consumable Inventories

Condition: Upon inquiry of the recordkeeping process regarding consumable inventory, it was noted that the District 3 County Commissioner did not maintain records to track the purchase, use, or balances of consumable inventory items. In addition, a physical count of consumable items is not performed periodically.

Cause of Condition: Procedures have not been implemented with regard to accounting for and safeguarding the consumable items that are purchased by District 3.

Effect of Condition: This condition resulted in noncompliance with state statutes. When consumable inventory items are not adequately accounted for and safeguarded there is an opportunity for misappropriation and undetected errors.

Recommendation: The Oklahoma State Auditor & Inspector's Office (OSAI) recommends that the County implement procedures to ensure compliance with Title 19 O.S. § 1504A, which would provide assurance that the consumable items of the County are protected from loss and misuse.

Criteria: 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. § 1504A provides guidance with regard to accounting for the consumable items.



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