



DISTRICT ATTORNEY DISTRICT 23 TURNEROVER

Statutory Report

January 3, 2019

Cindy Byrd, CPA
State Auditor & Inspector

**OFFICER TURNOVER STATUTORY REPORT
RICHARD SMOTHERMON, DISTRICT ATTORNEY
DISTRICT 23
POTTAWATOMIE AND LINCOLN COUNTIES
JANUARY 3, 2019**

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Cindy Byrd, CPA | State Auditor & Inspector

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January 28, 2019

Richard Smothermon, District Attorney
District 23
Pottawatomie County Courthouse
Shawnee, Oklahoma 74801

Transmitted herewith is the Officer Turnover Statutory Report for District 23 for January 3, 2019. 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



Richard Smothermon, District Attorney
District 23
Pottawatomie County Courthouse
Shawnee, Oklahoma 74801

For the purpose of complying with 74 O.S. § 212.H, we have performed the following procedures for January 3, 2019.

- Verify that equipment items on hand agree with inventory records maintained by the District.
- Determine whether the District Attorney's official Depository account reconcile with the County Treasurer balances.
- Determine that the District Attorney maintains a true and accurate inventory of all property seized in accordance with 63 O.S. § 2-506.K.
- Determine that Bogus Check Restitution, Victim Restitution, and Restitution and Diversion account balances can be identified by merchant and/or victim.
- Determine the District Attorney has implemented controls for the transference of accounting software and user access.

Information addressed in this report is the representation of the respective officer.

Our 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, there were no exceptions noted.

This report is intended solely for the information and use of the management of Pottawatomie and Lincoln Counties 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
January 3, 2019





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