

STATUTORY REPORT

DELAWARE COUNTY COMMISSIONER DISTRICT 3 TURNOVER

January 6, 2015



*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
DANNY DUNCAN
DELAWARE COUNTY COMMISSIONER
DISTRICT 3
JANUARY 6, 2015**

This publication, issued by the Oklahoma State Auditor and Inspector's Office as authorized by 19 O.S. § 171, has not been printed, but is available on the agency's website (www.sai.ok.gov) and in the Oklahoma Department of Libraries Publications Clearinghouse Digital Collection, pursuant to 74 O.S. § 3105.B.



Oklahoma State Auditor & Inspector

2300 N. Lincoln Blvd. • State Capitol, Room 100 • Oklahoma City, OK 73105 • Phone: 405.521.3495 • Fax: 405.521.3426

April 29, 2015

BOARD OF COUNTY COMMISSIONERS
DELAWARE COUNTY COURTHOUSE
JAY, OKLAHOMA 74346

Transmitted herewith is the Delaware County Officer Turnover Statutory Report for January 6, 2015. 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

2300 N. Lincoln Blvd. • State Capitol, Room 100 • Oklahoma City, OK 73105 • Phone: 405.521.3495 • Fax: 405.521.3426

Danny Duncan
Delaware County Commissioner, District 3
Delaware County Courthouse
Jay, Oklahoma 74346

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for January 6, 2015:

- 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.

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

March 30, 2015

**COUNTY OFFICER TURNOVER STATUTORY REPORT
DANNY DUNCAN
DELAWARE COUNTY COMMISSIONER
JANUARY 6, 2015**

SCHEDULE OF FINDINGS AND RESPONSES

Finding 2015-02 – Inadequate Internal Controls and Noncompliance Over Consumable Inventory

Condition: During the verification of consumable inventory, we found that District 3 does not keep any records on consumable items.

Cause of Condition: Procedures have not been designed and implemented to ensure compliance with state statute and to ensure consumable inventory verifications are accurate.

Effect of Condition: These conditions resulted in noncompliance with state statute. When consumable inventory items are not adequately monitored, the opportunity for the misappropriation and undetected errors could result.

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. § 1502 A states in part, "The board of county commissioners or a designated employee shall prescribe a uniform identification system for all supplies, materials, and equipment of a county used in the construction and maintenance of roads and bridges, and create and administer an inventory system for all supplies and materials of a county purchased in lots of Five Hundred Dollars (\$500.00) or more for use in the construction and maintenance of roads and bridges."



OFFICE OF THE STATE AUDITOR & INSPECTOR
2300 N. LINCOLN BOULEVARD, ROOM 100
OKLAHOMA CITY, OK 73105-4896

WWW.SAI.OK.GOV