

STATUTORY REPORT

# DEWEY COUNTY COMMISSIONER DISTRICT 1 TURNOVER

December 16, 2010



*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  
EVERETT CARMAN  
DEWEY COUNTY COMMISSIONER  
DISTRICT 1  
DECEMBER 16, 2010**

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# Oklahoma State Auditor & Inspector

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

January 25, 2011

BOARD OF COUNTY COMMISSIONERS  
DEWEY COUNTY COURTHOUSE  
TALOGA, OKLAHOMA 73667

Transmitted herewith is the Dewey County Commissioner, District 1, Officer Turnover Statutory Report for December 16, 2010. 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 "Gary A. Jones". The signature is fluid and cursive.

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



# Oklahoma State Auditor & Inspector

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Everett Carman, Dewey County Commissioner  
District 1  
Dewey County Courthouse  
Taloga, Oklahoma 73667

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 16, 2010:

- Verify that equipment items on hand agree with inventory records as 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 the outgoing officer's appropriation accounts amounts of total claims approved for the operation of said Office is not in excess of limitations imposed by 19 O.S. §171.

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, consumable items on hand agreed with consumable inventory records; machinery and equipment acquisitions, dispositions, and expenditures were in accordance with statutory requirements; and the amount of total claims approved for the operation of said Office was not in excess of limitations. With respect to equipment items on hand agreeing with inventory records, our finding is presented in the accompanying 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. § 24A.1 et seq.), and shall be open to any person for inspection and copying.

Sincerely,

A handwritten signature in blue ink that reads "Gary A. Jones". The signature is fluid and cursive, with the first name "Gary" being the most prominent.

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

December 16, 2010

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**SCHEDULE OF FINDINGS AND RESPONSES**

**Finding 2011-1 – Equipment Inventory**

Criteria: An important aspect of internal controls is the safeguarding of assets. 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 acquisition, use, or disposition of the entity’s assets and safeguard assets from loss, damage, or misappropriation.

Title 19 O.S. § 178.1 states in part:

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: It was noted that the County Commissioner did not maintain an up-to-date inventory listing of all office furniture and equipment with a cost of more than Five Hundred Dollars (\$500.00).

The following three items could not be located:

<b>County ID #</b>	<b>Make</b>	<b>Model</b>	<b>Serial #</b>
602-05	Radio	70-480B	121513
602-10	Radio Midland	None	317407
602-44	Radio Midland	70-1495B	077734

Effect: Inventory items were not accurately accounted for and the District 1 Commissioner’s inventory may not be safeguarded.

Recommendation: OSAI recommends equipment inventory information be periodically reviewed, reconciled, and updated to detect errors and to maintain an accurate inventory record.

Views of responsible officials and planned corrective actions: The District 1 Bookkeeper, Bill Smith, found the items listed, in a storage area located above the ceiling in the Dewey County District 1 Barn at Leedey. Smith verified the County identification numbers, make, model and serial numbers of the radios stored at the County Barn. These radios will be junked and disposed of at our earliest opportunity.



OFFICE OF THE STATE AUDITOR AND INSPECTOR

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