

**COUNTY OFFICER TURNOVER REPORT  
JIMMIE WOODARD  
WOODS COUNTY COMMISSIONER  
DISTRICT 2  
FEBRUARY 7, 2008**

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STATE OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

Jeff A. McMahan  
State Auditor and Inspector

April 7, 2008

BOARD OF COUNTY COMMISSIONERS  
WOODS COUNTY COURTHOUSE  
ALVA, OKLAHOMA 73667

Transmitted herewith is the Woods County Commissioner, District 2, Officer Turnover Report for February 7, 2008. 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 "Michelle R. Day".

MICHELLE R. DAY, Esq.  
Deputy State Auditor and Inspector



STATE OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

Jeff A. McMahan  
State Auditor and Inspector

Jimmie Woodard  
Woods County Commissioner, District 2  
Woods County Courthouse  
Alva, Oklahoma 73667

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for February 7, 2008:

- Verify that equipment items on hand agree with inventory records as per 19 O.S. § 178.1.
- 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 machinery and equipment acquisitions, dispositions, and expenditures are in accordance with 19 O.S. § 333.

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, the amount of total claims approved for the operation of said Office was not in excess of limitations; and machinery and equipment acquisitions, dispositions, and expenditures were in accordance with the statutory requirements. However, with respect to equipment inventory records and items not marked with identification numbers, our findings are 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., section 24A.1 et seq.), and shall be open to any person for inspection and copying.



MICHELLE R. DAY, Esq.  
Deputy State Auditor and Inspector

February 7, 2008

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**Finding 2007-1—Items on Inventory Not Properly Labeled**

Criteria: Title 19 O.S. § 178.1 includes a “continuous” inventory of tools, machinery, equipment and vehicles with dollar cost in excess of \$500.00 for each “complete working unit.” The statutes also include equipment be conspicuously marked in accordance with 69 O.S. § 645.

Condition: Several items on the inventory list provided by the County Clerk were not located. They are as follows:

<b>ID#</b>	<b>Item</b>	<b>Cost</b>	<b>Date Acquired</b>	<b>Serial #</b>
D412-003	Tokheim Fuel Pump	\$ 942.94	8/13/1979	223951
D412-020	Gas Fuel Pump	\$ 830.00	3/31/1998	8520055
D420-003	Water Pump	\$ 630.80	2/6/1967	4236158
D441-022	JD Mower	\$ 1,089.00	4/13/1989	

Also, there were several items that were not conspicuously marked. They are as follows:

<b>ID#</b>	<b>Item</b>	<b>Cost</b>	<b>Date Acquired</b>	<b>Serial #</b>
D302-124	White Pickup	\$ 23,113.00	7/8/2005	1FTSW21536EA56247
D307-123	Cat Motor Grader	\$ 144,200.00	8/31/2004	CBK00503
D321-012	Balderson Snow Plow	\$ 3,378.25	10/15/1979	3649B4-109182
D321-014	Gledhill Snow Plow	\$ 4,956.00	8/24/1984	19840824-53973
D321-017	Henke Snow Plow	\$ 4,956.00	5/3/1982	19820503-821362
D404-010	Lincoln Welder - marked incorrectly as (404-202)	\$ 675.00	1/17/1983	19830117-AC550839
D439-008	Power Washer	\$ 500.00	5/23/2007	14763

Recommendation: We recommend periodic inventories and verification of inventory records be performed to identify and correct errors and discrepancies in the record-keeping system and comparison and reconciliation of the District’s equipment inventory reports with the County Clerk’s inventory reports, in accordance with 19 O.S. § 178.1. Additionally, we recommend that equipment items be conspicuously marked in accordance with 69 O.S. § 645.

Views of responsible officials and planned corrective actions: In response to items not found on inventory lists and not marked please see the following:

- ID #D412-003 Tokheim Fuel Pump was declared surplus
- ID #D420-003 Water Pump was declared surplus
- ID #D412-020 Gas Pump was located installed in fuel tank
- ID #D441-022 JD Mower is a JD Back Blade ID #440-001

Additionally, all equipment items are now conspicuously marked with County identification numbers.