

INVESTIGATIVE AUDIT REPORT

TOWN OF FORT COBB

March 1, 2014 through February 29, 2016



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

TOWN OF FORT COBB
CADDO COUNTY, OKLAHOMA
SPECIAL INVESTIGATION
BOARD REQUEST
MARCH 1, 2014 – FEBRUARY 29, 2016

This publication, issued by the Oklahoma State Auditor & Inspector's Office as authorized by **74 O.S. § 227.8**, 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 (digitalprairie.ok.gov/cdm/search/collection/audits) pursuant to **65 O.S. § 3-114**.



Report Highlights

WHY WE CONDUCTED THE AUDIT

We performed the audit in response to a request by the Town Board of Trustees, as allowed by **74 O.S. § 227.8**.

KEY FINDINGS

- From March 2014 through October 2015, the Town of Fort Cobb paid at least \$11,314.92 in personal expenses for the benefit of Assistant Police Chief John Randall. (Pg. 2)
- Town officials conspired in the payment of personal expenses from town funds for the benefit of Assistant Police Chief John Randall. (Pg. 3)
- The Town did not properly account for, or report as compensation, the payment of personal expenses made for the benefit of Assistant Police Chief John Randall. (Pg. 4)
- A truck bed was purchased for \$6,230 without prior board approval, placing the town clerk-treasurer and the mayor in violation of their purchasing authority. (Pg. 5)
- Most travel expenses incurred by Patti Shelite appeared to be for activity related to her official position as town clerk-treasurer, her certification as a Certified Municipal Clerk/Treasurer, and her membership and board position with the Oklahoma Municipal Assurance Group. (Pg. 7)
- Three purchase orders for travel-reimbursement costs were not supported with 'Travel Expense Reports', and one purchase order did not include receipts for a meal reimbursement. (Pg. 8)
- A lodging cost of \$212.40 incurred in October 2014 was not properly supported with a receipt and was not documented as to a business purpose. (Pg. 8)
- Leave records were not maintained for town employees. (Pg. 9)
- Upon separation of employment, compensation of \$3,024.60 was paid to Patti Shelite, and \$2,587 was paid to Melvern Goombi, for unused vacation leave, without records properly supporting the underlying accumulated leave balances. (Pg. 10)
- The Town did not issue receipts for payments received. (Pg. 11)
- Utility-payment compositions (cash/check) are not recorded properly. (Pg. 12)



Oklahoma State Auditor & Inspector

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August 15, 2016

To the Board of Trustees of the Town of Fort Cobb:

Pursuant to your request and in accordance with **74 O.S. § 227.8**, we performed a special investigation of the Town of Fort Cobb for the period March 1, 2014, through February 29, 2016.

The objectives of our investigation primarily included, but were not limited to, the concerns noted in your request letter. The results of our investigation, related to these objectives, are presented in the accompanying report.

Because our procedures did not constitute an audit conducted in accordance with generally accepted auditing standards, we do not express an opinion on the account balances or financial statements of the Town of Fort Cobb for the period of March 1, 2014, through February 29, 2016.

The goal of the State Auditor and Inspector's Office is to promote accountability and fiscal integrity in state and local government. Maintaining our independence as we provide services to the taxpayers of Oklahoma is of utmost importance.

This report is addressed to, and is for the information and use of, the town officials and citizens of Fort Cobb. This report is also a public document pursuant to the **Oklahoma Open Records Act** in accordance with **51 O.S. §§ 24A.1, et seq.**

Sincerely,

A handwritten signature in blue ink, appearing to read "Gary A. Jones".

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

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TOWN OF FORT COBB OFFICIALS
(as of February 29, 2016)

BOARD MEMBERS

Susie Oliphant..... Mayor
Carachelle WeaverTrustee
Robert WeaverTrustee

CLERK/TREASURER

Patti Shelite

BACKGROUND

Beginning in September 2015, Police Chief Al Lathrom initiated an investigation into questionable financial practices noted by both him and members of the Board of Trustees of the Town of Fort Cobb. According to Chief Lathrom's initial 'Incident Report', there was evidence of "violations" and "non-compliance" that would warrant further review of the records, property, and finances of the Town.

Chief Lathrom continued his investigation through interviews with the town trustees.¹ This process revealed specific areas of concern that appeared to merit an official investigation.

On November 19, 2015, the Town Board unanimously voted to request an audit of the "police department and city financial records" by the Office of State Auditor and Inspector (OSAI). Based upon the Town's official request and through follow-up discussions and interviews with town officials, the following were defined as the objectives for review:

- Determine if public funds were utilized for the personal benefit of a town employee and to what extent town officials were aware of the compensation paid.
- Determine the purchasing authority of the town clerk-treasurer and if that authority had been misused.
- Determine if travel incurred by the town clerk-treasurer was necessary and reasonable.
- Document additional areas of concern or violations noted.

¹ Additional investigative procedures concerning law-enforcement certifications were conducted by CLEET (Council on Law-Enforcement Education and Training).

OBJECTIVE Determine if public funds were utilized for the personal benefit of a town employee and to what extent town officials were aware of the compensation paid.

Summary of Findings:

- From March 2014 through October 2015, the Town of Fort Cobb paid at least \$11,314.92 in personal expenses for the benefit of Assistant Police Chief John Randall.
- Town officials conspired in the payment of personal expenses from town funds for the benefit of Assistant Police Chief John Randall.
- The Town did not properly account for, or report as compensation, the payment of personal expenses made for the benefit of Assistant Police Chief John Randall.

Finding

From March 2014 through October 2015, the Town of Fort Cobb paid at least \$11,314.92 in personal expenses for the benefit of Assistant Police Chief John Randall.

We reviewed copies of purchase orders, invoices, and receipts for services provided from a local service station to the Town of Fort Cobb and the Town of Fort Cobb Police Department.

Of the documentation reviewed, 120 receipts totaling \$11,314.92 appeared to be personal expenses for Assistant Police Chief John Randall. Of that, \$7,947.45 was for fuel; \$3,051.72 was for tires; and \$315.75 was for oil changes.²

The receipts in question reflected expenses incurred in the name of the Town of Fort Cobb or the Fort Cobb Police Department and contained Randall's signature and handwritten vehicle information. Randall acknowledged that he incurred, and charged to the Town, personal vehicle expenses between March 2014 and October 2015.

Randall also provided a handwritten log that he maintained of the personal charges that he incurred between January 2015 and October 2015. Randall was suspended from his duties on October 21, 2015, and subsequently resigned his employment.

² See examples of charges at Attachment 1, Attachment 2, and Attachment 3.

According to Randall, he believed that the personal expenses charged to the Town were allowable and had been approved by the Town Board. Per Randall, Patti Shelite, the town clerk/treasurer, communicated to him that the Board sought to compensate him for additional duties that he acquired when he was appointed as acting police chief effective February 14, 2014.

The personal expenses paid by the Town for the benefit of Randall reflect a possible violation of **21 O.S. § 1451(A)**, which defines embezzlement as the fraudulent appropriation of property by any person or legal entity, to any use or purpose not intended or authorized by its owner, where the property is to be used for a public purpose. Embezzlement does not require a distinct act of taking but only a fraudulent appropriation, conversion, or use of property.

Finding

Town officials conspired in the improper payment of personal expenses from Town funds for the benefit of Assistant Police Chief John Randall.

According to then- town trustees, at the time of the appointment of John Randall as acting police chief, they were concerned about losing the Police Department. Randall agreed to take the position, but he stated that he could not receive any additional salary because he was receiving veteran disability benefits that would be affected if he made more money.

Patti Shelite, the town clerk-treasurer, stated that she, Randall, and then-Town Trustees Susie Oliphant, Tony Derieg, and Robert Weidenmaier discussed at the end of a Board meeting the idea of allowing Randall to charge personal vehicle expenses to the Town in lieu of additional compensation. According to Shelite, all agreed that Randall would be allowed to charge fuel purchases to the Town.

At the beginning of each Town Board meeting, Shelite provided the trustees with receipts and invoices that supported the checks that had been issued in payment of these expenses the prior month. The records for Randall's personal expenses were included in these documents.

Per Oliphant, at each board meeting, one trustee would review expenditures for approval, each trustee reviewing one month on a three-month cycle. Shelite also acknowledged that she did not verify the specific line items on the service station's invoices and did not look at each receipt that had been submitted for payment. The purchase of the tires and oil changes went unnoticed.

In interviews with the individuals who were the trustees at the time (Oliphant, Derieg, and Weidenmaier), Oliphant maintained that she was not involved in, and was not aware of, any decision to allow Randall to charge personal vehicle expenses to the Town.

Derieg and Weidenmaier, who served with Oliphant at the time, both stated that the Board did not formally vote on allowing Randall to charge fuel for his personal vehicle to the Town but that all three trustees were in agreement that he should be allowed to do so.

Minutes of the board meetings did not reflect any official discussion or approval of these actions.

Derieg and Weidenmaier also acknowledged that they were aware that the Town could not officially compensate Randall more because he was receiving veteran disability benefits. Because of this, they agreed to compensate him with fuel for his personal vehicle. Both stated that they did not know that Randall had charged anything besides fuel to the Town.

Title 19 O.S. § 641 states:

If any [...] officer or person charged with the collection, receipt, safekeeping, transfer[,] or disbursement of the public money, or any part thereof, belonging [...] to any town [...] shall convert [...] to the use of any other person [...], in any way whatever, any of such public money, or if any person shall advise, aid, or in any manner knowingly participate in such act, such [...] officer or person shall be guilty of an embezzlement.

Title 21 O.S. § 424 specifies:

If two or more persons conspire either to commit any offense against [...] any municipality [...] or to defraud [...] any municipality in any manner or for any purpose, and if one or more of such parties does any act to effect the object of the conspiracy, all the parties to such conspiracy shall be guilty [...].

Finding

The Town did not properly account for, or report as compensation, the payment of personal expenses made for the benefit of Assistant Police Chief John Randall.

Payments made by the Town for Randall’s personal benefit should have been reported as compensation.

According to Shelite, Randall was provided a 2015 Form 1099 reporting “nonemployee compensation” totaling \$5,985.62. According to our calculations, compensation paid in 2015 by the Town for the fuel, tires, and oil changes totaled \$7,324.92.

Records indicated that compensation totaling \$3,990 paid for the benefit of Randall in 2014 was not reported to the Internal Revenue Service.

OBJECTIVE

Determine the purchasing authority of the town clerk-treasurer and if that authority had been misused.

Summary of Findings:

- **A truck bed was purchased for \$6,230 without prior board approval, placing the town clerk-treasurer and the mayor in violation of their purchasing authority.**

Finding

A truck bed was purchased for \$6,230 without prior board approval, placing the town clerk-treasurer and the mayor in violation of their purchasing authority.

Title 11 O.S. § 12-106 provides that all powers of a town board of trustees town, including the determination of matters of policy, shall be vested in the Board of Trustees.

Town policy established under **§ 1-50** of the Town Code states, in part:

“The Mayor, subject to any regulations which the Town Board of Trustees may prescribe, shall contract for and purchase, or issue purchase authorization for, all supplies, materials[,] and equipment for the offices, departments[,] and agencies of the Municipal Government. Every such contract or purchase exceeding five hundred dollars (\$500.00) shall require the *prior* approval of the Town Board of Trustees” *[emphasis added]*.

Town Code **§ 1-51(3)** defined specific purchasing authority for the town clerk-treasurer as follows:

3. The Town Clerk-Treasurer is hereby designated as the Municipal Purchasing Agent, and is authorized to issue Purchase Orders for the purpose of obtaining supplies, materials, equipment or contractual services that do not exceed two hundred and fifty dollars (\$250.00) in a single transaction.

Purchase Order #65³ was issued for the purchase of a truck bed and related items on August 14, 2015, in the amount of \$6,230. The purchase order indicated that the transaction had been approved by the Board on September 9, 2015. Meeting minutes for that date did not reflect *prior* approval of the purchase.

Leading up to this purchase, the June 1, 2015, meeting minutes reflected, “Agenda Item 7: The board members and street and water department discussed the purchase of a dump truck for hauling fill dirt and limbs. It was the consensus of the board to continue looking and researching this possibility.”

Continuing the issue on August 3, 2015, the minutes reflected, “Agenda Item 9. The street department advised they had obtained pricing for a dump bed for the one-ton Dodge and was looking for a welder to install the bed.”

No further discussion of the purchase could be found in the meeting minutes, and none of the minutes reflected prior approval by the Board of Trustees for the purchase.

As provided for in Town Ordinance, the town clerk-treasurer would only be authorized to issue purchase orders that do not exceed \$250 in a single transaction. The mayor would only be authorized to contract a purchase of less than \$500.

The transaction was completed on October 1, 2015, with payment by check 13520 for \$6,230 for a “truck bed”. The check was signed by Shelite, the town clerk-treasurer, and Oliphant, the mayor.

We recommend that town officials and employees recognize and comply with purchasing authorities and limits established in Town Code. The Town Board should review the current limits in place and determine if such limits are acceptable for the Town.

When town officials do not adhere to proper purchasing procedures, it places a greater risk that unapproved items will be purchased and that the Town’s funds will be expended outside of the Board’s direction in violation of law.

It’s also recommended that meeting minutes properly document discussions held and decisions made by the Board.

³ See copy of Purchase Order #65 at Attachment 4.

OBJECTIVE Determine if travel incurred by the town clerk-treasurer was necessary and reasonable.

Summary of Findings:

- **Most travel expenses incurred by Patti Shelite appeared to be for activity related to her official position as town clerk-treasurer, her certification as a Certified Municipal Clerk/Treasurer, and her membership and board position with the Oklahoma Municipal Assurance Group.**
- **Three purchase orders for travel-reimbursement costs were not supported with ‘Travel Expense Reports’, and one purchase order did not include receipts for a meal reimbursement.**
- **Lodging costs of \$212.40 incurred in October 2014 was not properly supported with a receipt and was not documented with a business purpose.**

Finding

Most travel expenses incurred by Patti Shelite appeared to be for activity related to her position as town-clerk treasurer, her certification as a Certified Municipal Clerk/Treasurer, and her membership and board position with the Oklahoma Municipal Assurance Group.

Patti Shelite served as the elected town clerk-treasurer and was appointed by the Town Board of Trustees as the Town’s “clerical administrator”.

Records indicated that Shelite was a Certified Municipal Clerk/Treasurer and, as such, had completed five hours of training provided by the Oklahoma Municipal League for at least the past four years. Shelite was also a Certified Municipal Clerk and a Certified Public Finance Administrator.

The Town is a member of the Oklahoma Municipal League (OML). Shelite served on the board of the Oklahoma Municipal Assurance Group (OMAG).

Between February 2014 and February 2016, Shelite was reimbursed for travel-related expenses, which were documented as proper business purposes, on the following purchase orders:

- Purchase Order #218 - May 2014 - \$79.98, mileage
- Purchase Order #85 - September 2014 - \$103.47, mileage and meals
- Purchase Order #214 - May 2015 - \$85.10, mileage
- Purchase Order #72 - September 2015 - \$195.71, mileage and meals
- Purchase Order #97 - October 2015 - \$181.11, mileage

Between April 2014 and February 2016⁴, Shelite utilized the Town credit card for the following travel-related expenses:

- September 2014 - travel to Oklahoma City for an OML meeting - \$721.72
- October 2014 - travel to Oklahoma City for an unknown meeting - \$212.40
- September 2015 - travel to Tulsa for an OML meeting - \$466.17
- October 2015 - travel to Stillwater for an Oklahoma Municipal Clerks, Treasurers, & Finance Officials conference - \$409.78

Finding

Three purchase orders for travel-reimbursement costs were not supported with ‘Travel Expense Reports’, and one purchase order did not include receipts for a meal reimbursement.

Purchase orders #218, #214, and #97 were not supported with ‘Travel Expense Reports’, a form normally used to detail travel expenses claimed. These three transactions were for travel only but did not include total miles driven or specific times of travel.

Purchase Order #72 did not include receipts for a meal reimbursement.

Finding

Lodging costs of \$212.40 incurred in October 2014 was not properly supported with a receipt and was not documented as to a business purpose.

A \$212.40 charge was made to a hotel on the credit card assigned to Patti Shelite in October 2014. The credit-card file did not include any supporting documentation or any notations as to the business purpose of the trip.

The remaining three credit-card charges attributed to travel appeared to be for a proper business purpose.

⁴ Excluding the August 2014 statement, which could not be located

We recommend that all travel be supported by receipts, invoices, and ‘Travel Expense Reports’, which will give details as to the dates and times of travel and the business purpose of the travel.

OTHER ISSUES

Summary of Findings:

- **Leave records were not maintained for Town employees.**
- **Upon separation of employment, compensation of \$3,024.60 was paid to Patti Shelite, and \$2,587 was paid to Melvern Goombi, for unused vacation leave, without records properly supporting the underlying accumulated leave balances.**
- **The Town does not issue receipts for payments received.**
- **Utility-payment compositions (cash/check) are not recorded properly.**
- **Volunteer firefighters are provided with reduced utility water billings, but their work and attendance schedules are not tracked as required.**

Finding

Leave records were not maintained for Town employees.

In regard to leave, the Town’s “Employment Policies and Procedures Manual” provides for the following:

- Eighty hours of vacation leave is earned after one year of employment. After ten years, an employee is eligible for 120 hours of leave, and, after working 15 years, an employee is eligible for 160 hours of vacation leave.
- Employees may carry up to 120 hours of vacation leave over from one year to the following year and may accrue up to 160 hours during the course of their employment.
- When employment is terminated, the employee will receive pay for earned vacation time which has not been taken, up to a maximum of 160 hours.

The “Employment Policies and Procedures Manual” also requires employees to submit requests to the town clerk-treasurer for any leave to be taken and to receive pre-approval for vacation leave and personal leave.

According to Patti Shelite, the town clerk-treasurer, employees’ leave time, other than her own, was not tracked. Also, employees did not submit written leave requests in advance, as required by policy.

According to Shelite, she tracked her leave time in spreadsheets on her computer. Printed copies of Shelite’s leave spreadsheets for calendar year 2015 were provided by a town official. The spreadsheets listed Shelite’s name and other town employees’ names and denoted some vacation days for Shelite. No further records for employee leave time were provided.

We recommend that the Town require employees to comply with town policy. Leave time should be properly approved as required, and time taken should be documented and tracked.

Finding

Upon separation of employment, compensation of \$3,024.60 was paid to Patti Shelite, and \$2,587 was paid to Melvern Goombi, for unused vacation leave, without records properly supporting the underlying accumulated leave balances.

Patti Shelite, the town clerk-treasurer, and Melvin Goombi, the water superintendent, submitted their resignations to the Town effective June 30, 2016, and March 31, 2016, respectively.

As allowed under town policy, at the separation of service, compensation can be made for unused vacation leave up to 160 hours. Shelite and Goombi each requested, and were paid, for the maximum allowed leave amount of 160 hours. No leave records were maintained by the Town to support these amounts.

Because proper leave records were not maintained, it cannot be determined if the compensation paid was a proper expenditure of the Town.

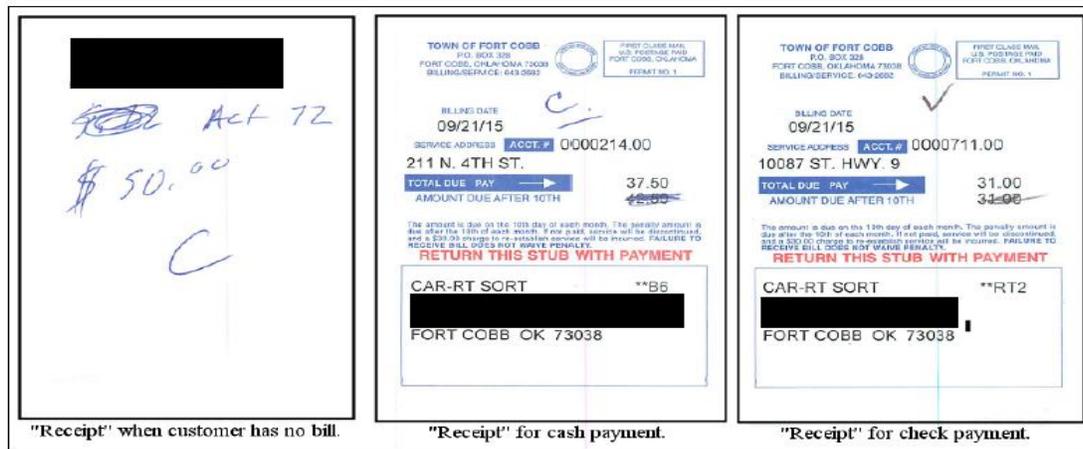
We recommend the Town begin recording and tracking employee leave balances. Such records should allow the Town to more adequately regulate time reporting, protecting both the employees and the employer when compensation is owed.

Finding

The Town did not issue receipts for payments received.

One of the most fundamental accounting practices to ensure all funds are properly received, recorded, and deposited is to issue receipts from *pre-numbered* receipt books. The use of pre-numbered receipt books allows for the identification of receipts that have been issued and later discarded or destroyed.

For utility billing purposes, the Town utilizes a two-part bill. When a customer makes a payment, one part of the bill serves as the “receipt” and is retained in the Town’s records. If a customer does not have their bill, a town employee will write a “receipt” on a blank stub. When a stub has a check mark, that means that the customer paid by check, and, if there is a “c” on the stub, that indicates that the customer paid by cash. The images that follow are examples of the three receipting methods:



Issuing receipts on blank billing card stubs, essentially nothing more than a blank piece of paper, significantly increases the risk that a misappropriation of town funds could occur with little or no means of detection. The risk is further increased when the same employee who receives the funds is also solely responsible for recording the transaction, preparing the deposits, and depositing the funds in the appropriate account.

We recommend that the Town issue receipts from *pre-numbered* receipt books. At a minimum, receipts should be used in the receipting of cash payments. Payment stubs could continue to serve as receipts for check and money-order payments received through the mail. *Any* payments that are made in person – cash, check, or otherwise – should be receipted from receipt books.

Finding

Utility-payment compositions (cash/check) are not recorded properly.

The Town uses computer-based utility-billing software for recording payments made on customer accounts. The software used by the Town has the capability of recording payments by either cash or check.

A review and reconciliation of funds being received, recorded, and deposited by the Town included a review of the payments being recorded on the customer's account records.

In a review of those records, we found all payments were being recorded as check payments, although cash was being received and deposited.

| AMOUNT | CODE | DESCRIPTION |
|------------------|------|-------------------|
| 178.29 178.29 | 9500 | Check/Reg Payment |
| 18.18 18.18 | 9500 | Check/Reg Payment |
| 206.69 206.69 | 9500 | Check/Reg Payment |
| 51.64 51.64 | 9500 | Check/Reg Payment |
| 68.39 68.39 | 9500 | Check/Reg Payment |
| 31.70 31.70 | 9500 | Check/Reg Payment |
| 74.83 74.83 | 9500 | Check/Reg Payment |
| 34.68 69.36 | 9500 | Check/Reg Payment |
| 43.09 43.09 | 9500 | Check/Reg Payment |
| 18.20 18.20 | 9500 | Check/Reg Payment |

One of the methods to help prevent and/or identify misappropriations is not only to reconcile the total amount of funds being receipted and deposited but also to review the total amounts for each element of the deposit, meaning the total cash amount and the total check amount, also called the cash/check composition.

Recording all of the payments in the utility-billing computer system as check payments significantly reduces the ability to identify misappropriations in a timely manner. The risk is even more enhanced when this condition exists along with the practice of not issuing receipts, as noted above.

We recommend that payments be properly recorded in the utility-billing system to reflect cash/check compositions and that daily reporting and depositing be reconciled to the appropriate composition.

Finding

Volunteer firefighters are provided with reduced water utility billings, but their work and attendance schedules are not tracked as required.

On May 5, 1980, the Town Board voted that the cost of 6,000 gallons of water be credited to the utility water account of each volunteer firefighter who responds to 30% of fires and attends 90% of fire meetings, with the attendance record adjusted quarterly.

The Town continues to provide volunteer firefighters with up to 5,000 gallons of water each month at no charge; anything over 5,000 gallons⁵ is

⁵ The original vote in 1980 was for 6,000 gallons. There was no documentation to determine the reduction to 5,000.

billed at the regular rate. Below is an example of how the transactions are noted in the utility-billing record:

| | | | | | |
|----------|------|-----------------|-----|---|-----|
| 11/30/15 | 3000 | SANITATION | RES | 0 | 0 |
| 11/30/15 | 2000 | SEWER /RESID | | 0 | 0 |
| 11/30/15 | 1020 | FIRE DEPT WATER | | 4 | 340 |

According to Patti Shelite, firefighters’ work or attendance is not currently tracked for purposes of receiving the reduced water billing.

This benefit is also not reflected in the Town’s Code of Ordinances, utility-rate schedule, or “Employment Policies and Procedures Manual”

We recommend that, if the Town elects to continue it, this benefit be defined in the Town Code and documented in the related policies and procedures and that the required time reporting be maintained to insure compliance with the determined benefit.

ATTACHMENT 1

1242.75

TC's Total
Phone: 643-2352
P.O. BOX 611 • FORT COBB, OK 73038

NOTICE
Dyed Diesel Fuel Non Taxable Use Only
Penalty For Taxable Use

No. 169550
6-24 2015

Name: John Randall Town of Fort Cobb

| Sold By | Cash | Charge | On Acct | Pd. Out | Ret'd. Mdse | | G/L |
|--|-----------|--------------|---------|----------------|-------------|---------|-----|
| | 1 | | | | Cash | On Acct | |
| DESCRIPTION | CODE ACCT | QUANTITY | PRICE | AMOUNT | | | |
| REG. or UNL. | 29 | | | | | | |
| FARM DIESEL | 31 | | | | | | |
| OFF ROAD DIESEL | 32 | Longmarch | | | | | |
| TAX PAID DIESEL | 33 | 245-70-19.5 | | | | | |
| OIL & GREASE - Non-tax | 42 | 6 | 178.00 | 1068 | 00 | | |
| OIL & GREASE - Taxable | 43 | | | | | | |
| ACC. - Non-tax | 45 | waste fee | | | | | |
| ACC. - Taxable | 46 | | 3.50 | 21 | 00 | | |
| TIRES - Non-tax | | | | | | | |
| TIRES - Taxable | 51 | Balance Bags | | | | | |
| LABOR | 67 | 6 | 7.00 | 42 | 00 | | |
| <small>Purchaser certifies under penalty of perjury that he is engaged in farming or ranching and that the supplies described hereon will be used only in such business.</small> | | | | | | | |
| SALES TAX | 98 | | | | | | |
| <u>ticket - 169553</u> | | | | <u>111 75</u> | | | |
| TOTAL DUE | | | | 1131 00 | | | |

All claims and returned goods MUST be accompanied by this bill

Rec'd. by John Randall 1242 75

Finance charge is computed by a "periodic rate" of 1 1/2% per month which is an annual percentage rate of 24% applied to the previous balance without deducting current payments and/or credits appearing on this statement.

ATTACHMENT 2

TC's Total
Phone: 643-2352
P.O. BOX 611 • FORT COBB, OK 73038

| | |
|---|---------------------------------------|
| NOTICE Dyed Diesel Fuel Non Taxable Use Only Penalty For Taxable Use | No. 154146 <u>3-25-2014</u> |
|---|---------------------------------------|

Name Town of Fort Cobb

| Sold By | Cash | Charge | On Acct | Pd. Out | Ret'd. Mdse | | G/L |
|---------|------|--------|---------|---------|-------------|---------|-----|
| | 1 | 2 | 3 | 4 | Cash | On Acct | |
| 5 | 6 | 7 | | | | | |

| DESCRIPTION | CODE ACCT | QUANTITY | PRICE | AMOUNT |
|---|---------------|-------------|-------------------------|--------|
| REG. or UNL. | 29 | | | |
| FARM DIESEL | 31 | | | |
| OFF ROAD DIESEL | 32 | | | |
| TAX PAID DIESEL | 33 | <u>29.8</u> | <u>110⁰⁰</u> | |
| OIL & GREASE - Non-tax | 42 | | | |
| OIL & GREASE - Taxable | 43 | | | |
| ACC. - Non-tax | 45 | | | |
| ACC. - Taxable | 46 | | | |
| TIRES - Non-tax | | | | |
| TIRES - Taxable | 51 | | | |
| LABOR | 67 | | | |
| Purchaser certifies under penalty of perjury that he is engaged in farming or ranching and that the supplies described hereon will be used only in such business. | | | | |
| SALES TAX | 98 | | | |
| TOTAL DUE | | | | |

All claims and returned goods MUST be accompanied by this bill

Rec'd. by Road
Finance Charge is computed by a "periodic rate" of 1 1/2% per month which is an annual percentage rate of 24% applied to the previous balance without deducting current payments and/or credits appearing on this statement.

DODGE TRUCK

ATTACHMENT 3

TC's Total
Phone: 643-2352
P.O. BOX 611 • FORT COBB, OK 73038

NOTICE

Dyed Diesel Fuel Non Taxable Use Only
Penalty For Taxable Use

No. 158913
7-30 2014

Name Fort Cobb Police Department

| Sold By | Cash | Charge | On Acct | Pd. Out | Ret'd. Mdse | | G/L |
|--|------|--------|---------------|-------------|-------------|-------------------|-----------|
| | 1 | 2 | 3 | 4 | Cash | On Acct | |
| | | | CODE ACCT | QUANTITY | PRICE | AMOUNT | |
| REG. or UNL. | | | 29 | | | 100.00 | |
| FARM DIESEL | | | 31 | | | | |
| OFF ROAD DIESEL | | | 32 | | | | |
| TAX PAID DIESEL | | | 33 | <i>27.8</i> | | <i>100.00</i> | |
| OIL & GREASE - Non-tax | | | 42 | | | | |
| OIL & GREASE - Taxable | | | 43 | | | | |
| ACC. - Non-tax | | | 45 | | | | |
| ACC. - Taxable | | | 46 | | | | |
| TIRES - Non-tax | | | | | | | |
| TIRES - Taxable | | | 51 | | | | |
| LABOR | | | 67 | | | | |
| <p style="font-size: x-small;">Purchaser certifies under penalty of perjury that he is engaged in farming or ranching and that the supplies described hereon will be used only in such business.</p> | | | | | | | |
| SALES TAX | | | 98 | | | | |
| TOTAL DUE | | | | | | <i>100</i> | <i>00</i> |

All claims and returned goods MUST be accompanied by this bill

Rec'd. by *Rodell H. Z.*
Chris Tucker

Finance Charge is computed by a "periodic rate" of 1 1/2% per month which is an annual percentage rate of 24% applied to the previous balance without deducting current payments and/or credits appearing on this statement.

ATTACHMENT 4

**TOWN OF FORT COBB
PURCHASE ORDER**

PURCHASE ORDER #: 65 PURCHASE ORDER DATE: 8/14/15

VENDOR NAME / NUMBER: [REDACTED]

VENDOR ADDRESS: _____

SHIP TO: TOWN OF FORT COBB
PO BOX 328
FORT COBB, OK. 73038

ORDER DESCRIPTION:

| DESCRIPTION | QUANTITY | UNIT PRICE | TOTAL COST | FUND/DEPT/ACCOUNT |
|---|----------|------------|--------------------|-------------------|
| Cadet Phoenix 9' x 96" flat bed Rugby hoist HR-520 Bumper | | | | |
| TOTAL | | | \$ <u>6,230.00</u> | |
| | | | \$ <u>13520.</u> | |

APPROVALS: 9/9/2015 Board

I hereby approve the issuance of this purchase order.

PURCHASING OFFICER: [Signature]

I hereby certify that the amount of this encumbrance has been entered against the designated appropriation accounts and that this encumbrance is within the authorized available balance of the said appropriation accounts.

ENCUMBERING OFFICER: [Signature]

DISCLAIMER

In this report, there may be references to state statutes and legal authorities which appear to be potentially relevant to the issues reviewed by this Office. The State Auditor & Inspector has no jurisdiction, authority, purpose, or intent by the issuance of this report to determine the guilt, innocence, culpability, or liability, if any, of any person or entity for any act, omission, or transaction reviewed. Such determinations are within the exclusive jurisdiction of regulatory, law-enforcement, and judicial authorities designated by law.



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