



GARFIELD COUNTY
DISTRICT 3 TURNOVER

Statutory Report

January 5, 2023

Cindy Byrd, CPA
State Auditor & Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT
JAMES SIMUNEK
GARFIELD COUNTY COMMISSIONER
DISTRICT 3
JANUARY 5, 2023**

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May 1, 2023

BOARD OF COUNTY COMMISSIONERS
GARFIELD COUNTY COURTHOUSE
ENID, OKLAHOMA 73701

Transmitted herewith is the Garfield County Officer Turnover Statutory Report for January 5, 2023. 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



James Simunek
Garfield County Commissioner, District 3
Garfield County Courthouse
Enid, Oklahoma 73701

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for January 5, 2023:

- Verify that equipment items on hand agree with inventory records maintained per 19 O.S. § 178.1 and 19 O.S. § 178.2.
- 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.

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.

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR

January 18, 2023

COUNTY OFFICER TURNOVER STATUTORY REPORT
JAMES SIMUNEK
GARFIELD COUNTY COMMISSIONER
JANUARY 5, 2023

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SCHEDULE OF FINDINGS AND RESPONSES

Finding 2023-001 – Lack of Internal Controls and Noncompliance Over Fixed Assets and Consumable Inventories

Condition: During our review and test of one hundred ninety (190) fixed assets and thirty-three (33) consumable inventory items including fuel, the following weaknesses were noted:

- Forty-seven (47) assets were not marked with the correct inventory number. (*Appendix 1*)
- Forty-six (46) assets could not be located and a resolution for surplus and disposal could not be found. (*Appendix 2*)
- Four (4) assets were not properly marked "Property of Garfield County" on both sides.

Asset ID	Date Acquired	Description	Serial Number	Cost
301.157	2/21/2017	Pickup	1FTMF1EF5HKC75902	\$26,323.00
301.158	2/21/2017	Pickup	1FTMF1EF7HKC75903	\$25,323.00
305.198	11/8/2021	Motor Grader	1DW672GPCMF712602	\$290,973.00
316.16	7/2/1979	Scraper	762-001916T	\$73,850.00

Further, upon inquiry, observation, and a test of consumable inventories for District 3, the following weaknesses were noted:

- The diesel and gas fuel logs are being maintained; however, the logs do not state a quantity held in the District and are not reconciled to physical measurements.
- A consumable inventory list is being maintained; however, a physical count and reconciliation of consumable inventories is not performed on a routine basis. The following variances were noted:

Consumable Item	Size	Units	Consumable Quantity On Record	Consumable Quantity Measured and Verified by Auditor	Total Variance	Percent Variance
Sheeting	21"x16'	Each	2	0	-2	-100%
Sheeting	21"x20'	Each	61	0	-61	-100%
Sheeting	21"x26'	Each	4	0	-4	-100%
Piling	10"x40'	Each	13	0	-13	-100%
Piling	12"x40'	Each	2	0	-2	-100%
Piling	10"x35'	Each	15	0	-15	-100%

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Consumable Item	Size	Units	Consumable Quantity On Record	Consumable Quantity Measured and Verified by Auditor	Total Variance	Percent Variance
Piling	10"x30'	Each	8	0	-8	-100%
Arched Culverts	21"30'	Each	1	0	-1	-100%
Arched Culverts	21"x40'	Each	3	0	-3	-100%
Arched Culverts	26"40'	Each	2	0	-2	-100%

Cause of Condition: Policies and procedures have not been adequately designed and implemented by management to ensure compliance with state statutes over of fixed assets and consumable inventory.

Effect of Condition: These conditions resulted in noncompliance with state statutes, opportunities for loss and misappropriation of county assets to ensure the accurate reporting of fixed assets, and consumable inventory, as well as adequate procedures to ensure equipment is properly identified in accordance with state statutes.

Recommendation: The Oklahoma State Auditor & Inspector’s Office (OSAI) recommends management implement internal controls to ensure compliance with state statutes. These internal controls would include maintaining an accurate inventory report and properly marking equipment with a County identification number and Property of Garfield County. Further, OSAI recommends designing and implementing procedures to ensure that all supplies, materials, and equipment received, disbursed, stored and consumed by their department comply with state statutes.

Management Response:

Outgoing County Commissioner: Management chose not to respond.

Criteria: The United States Government Accountability Office’s *Standards for Internal Control in the Federal Government* (2014 version) aided in guiding our assessments and conclusion. Although this publication (GAO Standards) addresses controls in the federal government, this criterion can be treated as best practices and may be applied as a framework for an internal control system for state, local, and quasigovernmental entities.

The GAO Standards – Principle 10 – Design Control Activities – 10.03 states in part:

Physical control over vulnerable assets

Management establishes physical control to secure and safeguard vulnerable assets. Examples include security for and limited access to assets such as cash, securities, inventories, and equipment that might be vulnerable to risk of loss or unauthorized use. Management periodically counts and compares such assets to control records.

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The GAO Standards – Section 2 – Objectives of an Entity – OV2.24 states in part:

Safeguarding of Assets

Management designs an internal control system to provide reasonable assurance regarding prevention or prompt detection and correction of unauthorized acquisition, use, or disposition of an entity's assets.

Title 19 O.S. § 1502(A)(1), which requires a prescribed uniform identification system for all supplies, materials, and equipment of a county used for maintenance for roads and bridges.

Title 19 O.S. § 1502(B)(1) which requires a prescribed uniform identification system for all supplies, materials, and equipment of a county not used in the construction and maintenance for roads and bridges.

Title 19 O.S. § 1504(A) requires the receiving officer to maintain a record of all items received, disbursed, stored and consumed by the department.

**COUNTY OFFICER TURNOVER STATUTORY REPORT
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APPENDIX 1

Items Not Properly Marked with a County Identification Number

Asset ID	Date	Description	Serial Number	Cost
102.5	12/7/1984	Chair	-	\$136.85
102.16	9/14/1983	Chair	-	\$ -
105.9	1/1/1983	Desk	-	\$150.00
105.13	8/25/1950	Reception Desk	-	\$100.00
105.23	2/16/2001	Desk	-	\$299.75
225.1	4/9/2004	Radarange	-	\$463.00
301.137	10/26/2009	Pickup	1FTNF2B58AEA66745	\$21,502.71
301.157A	2/27/2017	Bumper Guard	-	\$529.00
301.160A	3/6/2017	Flatbed	-	\$3,640.00
304.45A	3/14/2011	Pallet Fork Attachment	-	\$1,026.00
312.33A	11/19/2007	Loader Bucket Fords	-	\$2,300.00
321.4	1/1/1945	Snow Plow	748	\$750.00
321.5	1/4/1941	Snow Plow	515	\$ -
321.8	1/1/1971	Snow Plow	1108	\$ -
321.12	1/1/1989	Snow Plow	-	\$ -
321.15	9/23/1996	Snow Plow	-	\$1,200.00
325.29	3/28/2022	Road Groomer	-	\$25,000.00
326.6	10/10/1994	Disc	-	\$1,800.00
327.3	6/12/2000	Air Riveter	0031A	\$618.80
327.4	6/12/2000	Air Riveter	0031A	\$618.80
341.4	7/5/1966	Post Hole Digger	15014	\$305.00
341.9	2/1/1971	Auger	-	\$700.00
356.6A	12/22/2014	Mechanical Thumb	P/N TD1037	\$2,944.00
363.3	8/27/2001	Air Wrench	-	\$479.00
407.9	3/8/2004	Hoist	-	\$321.00
410.1	6/6/1970	Floor Jack	-	\$ -
413.15	4/3/1967	Tank (Storage)	-	\$60.00
413.23	10/1/1973	Fuel Tank	-	\$126.65
413.27	7/6/1981	Tank & Pump	2961202-3200108	\$288.90
413.36	3/13/1995	Gas Tank	-	\$255.00
413.49	4/28/2003	Water Tank	4839	\$391.69

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Asset ID	Date	Description	Serial Number	Cost
416.7	3/22/1999	Piling Drop Hammer	091435	\$1,145.25
420.7	7/7/1969	Water Pump	-	\$225.70
420.15	9/5/1978	Pump	A-2615	\$169.95
420.18	4/7/1980	Pump	T203948	\$233.00
431.3	8/25/1997	Trimmer	046314	\$319.00
431.4	8/25/1997	Trimmer	046323	\$319.00
439.7	12/6/1976	Parts Washer	Y-75	\$157.80
446.5	4/21/1994	Air Ratchet	96322A	\$125.00
459.1	2/23/1998	Torque Wrench	-	\$250.00
459.11	9/22/2003	Wrench	301070	\$449.00
478.1	5/31/1983	Sander	10367	\$225.00
480.2	4/15/1991	Barrel Rack	-	\$1,500.00
482.1	4/13/1998	Wet/Dry Vac	-	\$267.25
601.202	12/19/2022	Radio	C2A11083	\$538.79
601.203	12/19/2022	Radio	C2A11084	\$53,879.00
601.204	12/19/2022	Radio	C2A11085	\$538.79

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APPENDIX 2

Items Could Not Be Located

Asset ID	Date	Description	Serial Number	Cost
105.17	12/13/1995	Credenza	-	\$ -
203.8	9/30/1988	Calculator	208474	\$72.00
203.13	5/20/2002	Calculator	01B01244	\$65.19
203.14	6/17/2002	Calculator	01B01399	\$63.99
203.15	6/17/2002	Calculator	01B01246	\$63.99
205.3	2/8/1988	Camera	60311067	\$184.95
302.143	11/6/1985	Truck	1HTLDUXP2GHA23180	\$25,602.00
330.43	11/3/1980	Saw	6168980	\$368.75
330.54	5/4/1992	Chain Saw	HI3300086	\$397.95
330.55	5/4/1992	Chain Saw	HM381130	\$397.95
330.56	9/18/1995	Chop Saw	16770	\$229.00
330.59	3/17/1997	Chain Saw	HR 218 0562	\$109.00
330.69	5/6/2002	Power Saw	03010357	\$325.00
330.7	5/6/2002	Power Saw	03010249	\$325.00
330.71	5/6/2002	Power Saw	0310287	\$325.00
330.72	5/6/2002	Power Saw	030169	\$325.00
330.73	2/2/2004	Power Saw	161235159	\$845.95
348.41A	3/14/2005	Tarp Assembly	-	\$1,949.70
354.27	8/4/1986	Dump Bed	719-2155-0686-1081	\$3,250.00
362.32	6/17/1991	Grass Trimmer & Brush Cutter	001371	\$285.00
362.36	11/4/1991	Grass Trimmer & Brush Cutter	TBC-220SS	\$285.00
362.52	8/25/2003	Trimmer Mower	-	\$329.00
362.59	4/6/2009	Mower	WOCX15E007640	\$13,110.48
362.62	5/9/2011	Mower	POCX15E008968	\$15,243.69
368.1	7/26/1993	Tarp	-	\$1,195.00
368.2	7/26/1993	Tarp	-	\$1,455.00
368.3	8/26/1993	Tarp	-	\$1,195.00
368.4	8/26/1993	Tarp	-	\$1,195.00
368.5	8/26/1993	Tarp	-	\$1,195.00

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Asset ID	Date	Description	Serial Number	Cost
368.6	8/23/1993	Tarp	-	\$1,195.00
368.7	10/11/1993	Tarp	-	\$1,195.00
402.1	4/3/1950	Hand Rock Drill	81554	-
403.5	5/1/1959	Welder	-	-
416.1	7/5/1950	Pile Driver	PS U - 188	\$1,890.05
416.3	11/6/1972	Air Hammer Hose	-	\$142.70
416.5	10/9/1995	Sheeting Drop Hammer	-	\$750.00
442.1	6/13/1994	Paint Gun	L 93 A	\$189.90
446.1A	10/1/1951	Tap & Dye Set	-	-
456.5	8/14/1991	Farm Spray Unit	2343B	\$60.00
469.8	6/24/2002	Tool Box	-	\$199.00
472.2	7/2/1973	Nail Driver	165843	\$295.00
472.3	10/4/1976	Nail Driver	1888616	\$285.00
477.1	12/6/1982	Meter	-	\$394.80
477.3	5/9/1983	Meter	-	\$103.50
484.1	4/3/1995	Activity Recorder	L12-8776-0195	\$285.00
601.146	1/23/2006	Repeater Controller	1096-7561	\$1,819.00

O·K·L·A·H·O·M·A
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Cindy Byrd, CPA | State Auditor & Inspector

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