



GARFIELD COUNTY DISTRICT 1 TURNOVER

Statutory Report

September 25, 2024

Cindy Byrd, CPA
State Auditor & Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT
MARC BOLZ
GARFIELD COUNTY COMMISSIONER
DISTRICT 1
SEPTEMBER 25, 2024**

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November 7, 2024

BOARD OF COUNTY COMMISSIONERS
GARFIELD COUNTY COURTHOUSE
ENID, OKLAHOMA 73701

Transmitted herewith is the Garfield County Officer Turnover Statutory Report for September 25, 2024. 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



Marc Bolz
Garfield County Commissioner, District 1
Garfield County Courthouse
Enid, Oklahoma 73701

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for September 25, 2024:

- 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.

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

September 30, 2024

COUNTY OFFICER TURNOVER STATUTORY REPORT
MARC BOLZ
GARFIELD COUNTY COMMISSIONER
SEPTEMBER 25, 2024

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SCHEDULE OF FINDINGS AND RESPONSES

Finding 2025-001 – Lack of Internal Controls and Noncompliance Over Fixed Assets and Consumable Inventories

Condition: During our review and test of one hundred sixty-nine (169) fixed assets and twenty-seven (27) consumable inventory items including fuel, the following weaknesses were noted:

- Thirty-four (34) items did not have a corresponding or matching serial number on the inventory list. (*Appendix 1*)
- Twenty-one (21) items were not properly marked on both sides as belonging to the County. (*Appendix 2*)
- Two (2) items were marked properly; however, the mark was inconspicuous. (*Appendix 3*)
- Fifty-four (54) items did not have an inventory number marked on the item. (*Appendix 4*)
- Sixteen (16) items were listed on the inventory but could not be located. (*Appendix 5*)
- An annual review of fixed assets was not completed by District 1, nor was this review submitted to the County Clerk’s office.

Further, upon inquiry, observation, and a test of consumable inventories for District 1, 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.
- Consumable inventories are notated on inventory cards and being maintained; however, a physical count and reconciliation of consumable inventories are not performed on a routine basis. The following variances were noted:

Consumable Items	Size	Quantity According to Consumable Notecard	Amount Visually Verified	Total Variance	Percent Variance
Rebar	1/2” X 20’	608	57	(551)	(91%)
Sheeting	16’	8	1	(7)	(88%)
Sheeting	20’	8	10	2	25%
Bridge Decking	3’ X 15’	14	1	(13)	(93%)
Bridge Decking	3’ X 21’	15	18	3	20%
Bridge Decking	3’ X 24’	11	13	2	18%
Culvert Bands (Single)	15”	0	1	1	N/A
Culvert Bands (Single)	24”	0	4	4	N/A

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Consumable Items	Size	Quantity According to Consumable Notecard	Amount Visually Verified	Total Variance	Percent Variance
Culvert Bands (Double)	24"	1	0	(1)	(100%)
Culvert Bands (Double)	48"	4	2	(2)	(50%)
Poly Pipe Culvert	60"	0	80	80	N/A
Gasoline	N/A	7,473	4,751	(2,722)	(36%)
Diesel	N/A	1,505	1,434	(71)	(5%)

Cause of Condition: Policies and procedures have not been adequately designed and implemented by management to ensure compliance with state statutes for the accurate reporting and safeguarding 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 that management design and implement internal controls to ensure compliance with state statutes and that fixed assets and consumable inventories are safeguarded against misuse and loss.

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. § 178.2 requires each elected county official to create and maintain inventory records of said office. Such inventory shall be filed with the county clerk.

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.

Title 69 O.S. § 645 states, “County-owned automobiles, trucks, road machinery, and equipment shall be conspicuously and legibly marked PROPERTY OF (name of county) COUNTY...in upper case letters, on a background of sharply contrasting color.”

Appendix 1

**COUNTY OFFICER TURNOVER STATUTORY REPORT
MARC BOLZ
GARFIELD COUNTY COMMISSIONER
SEPTEMBER 25, 2024**

APPENDIX 1

Items that did not have a corresponding or matching serial number on the inventory list.

Identification Number	Year	Make	Model	Serial Number	Cost
D1 312.29	1985	Front end Loader with Snowplow	644C	DW644CB506870	\$ 66,644.00
D1 316.18	1988	Scraper	762	2465	\$ 32,000.00
D1 320.19	1973	Roller	D	853L1848G	\$ 4,575.00
D1 320.33	2022	Roller	N/A	N/A	\$ 18,500.00
D1 321.1	1949	Snowplow	N/A	SPU561	\$ 1,500.00
D1 322.3	1992	Paving Breaker	61	IC 013 60 9042	\$ 345.00
D1 324.17	1982	Air Compressor	N/A	78383	\$ 500.00
D1 325.27	2021	Sand Spreader	N/A	5476	\$ 4,158.00
D1 327.1	2000	Air Riveter	CP4447	0031ACA144007	\$ 618.80
D1 327.2	2000	Air Riveter	CP4447	0031ACA144007	\$ 618.80
D1 341.10	1984	Auger	N/A	413411	\$ 555.00
D1 362.69	2019	Flex Wing Rotary Cutter	R15	1POOR15EAKC000243	\$ 20,570.92
D1 363.2	1997	Air Wrench	CP772	96082L	\$ 350.00
D1 403.16	1996	Welder	N/A	396WR05997	\$ 2,107.57
D1 407.6	1974	Hoist	N/A	12344	\$ 295.00
D1 410.3	1970	Floor Jack	N/A	4910-28-7233	\$ 15.00
D1 410.7	1994	Hydraulic Floor Jack	3130	G-0825	\$ 549.99
D1 412.6	1995	Diesel Pump	Tutt Hill	F-AC-217431	\$ 254.00
D1 413.47	1998	Storage Tank	N/A	3110	\$ 330.21
D1 413.53	2006	Fuel Tank	12000DW2	C87882	\$ 37,054.00
D1 420.26	1993	Pump & Motor	N/A	4892	\$ 271.04
D1 420.27	1997	Pump	GX240	GC04-3454797	\$ 1,248.55
D1 439.14	2006	Pressure Washer	795SS	H0605	\$ 4,495.00
D1 462.2	1992	Air Tamper	N/A	6794	\$ 290.00
D1 468.2	1970	Vise	N/A	600	\$ 135.00
D1 476.2	1998	Bucket-Track Hoe	N/A	15825/98099	\$ 2,400.00

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Identification Number	Year	Make	Model	Serial Number	Cost
D1 477.2	1982	Diesel Meter	N/A	H:85815	\$ 396.00
D1 601.191	2019	Mobile Radio	NX-3720HGK	B9410949	\$ 478.80
D1 601.193	2019	Mobile Radio	NX-3720HGK	B9210431	\$ 478.80
D1 601.211	2024	Repeater	N/A	C4660126	\$ 1,726.20
D1 601.212	2024	Repeater	N/A	C4660127	\$ 1,726.20
D1 601.213	2024	Duplexer	N/A	236962-A1	\$ 2,275.00
D1 601.214	2024	Duplexer	N/A	236962-A2	\$ 2,275.00
D1 612.9	2012	Ice Machine	N/A	1101065248	\$ 2,943.20

Appendix 2

**COUNTY OFFICER TURNOVER STATUTORY REPORT
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Appendix 2

Items not properly marked on both sides as belonging to the County.

Identification Number	Year	Make	Model	Serial Number	Cost
D1 301.152	2015	Pickup	1500	1GCNKPECXFZ270112	\$ 24,157.00
D1 301.176	2024	Pickup	N/A	1FT7W23TxMEC09853	\$ 37,955.98
D1 301.177	2024	Pickup	N/A	3C6UR5HJ3RG115273	\$ 47,294.00
D1 301.178	2024	Pickup	N/A	3C6UR5HJ3GR106637	\$ 47,294.00
D1 301.214A	2013	Plow for Truck	N/A	N/A	\$ 1,500.00
D1 302.218	2014	Truck Tractor	CHU613	1M1AN07YXFM018265	\$ 106,281.00
D1 302.219	2014	Truck Tractor	CHU613	1M2AN07Y1FM018266	\$ 106,281.00
D1 312.29	1985	Front end Loader w/snowplow	644C	DW644CB506870	\$ 66,644.00
D1 320.14	1968	Sheep foot Roller	2280	N/A	\$ 1,200.00
D1 320.19	1973	Roller	D	853L1848G	\$ 4,575.00
D1 320.33	2022	Roller	N/A	N/A	\$ 18,500.00
D1 322.3	1992	Paving Breaker	61	IC 013 60 9042	\$ 345.00
D1 325.31	2023	Spreader	N/A	29210	\$ 7,500.00
D1 348.77	2020	Belly dump Trailer	SBD-40	56EA553K2XMA000140	\$ 29,600.00
D1 354.32	2019	Davis 15' Body	FMT 12-15	E02007668426976	\$ 13,952.00
D1 354.34	2019	Davis 15' Body	FMT 12-15	E02007668626980	\$ 13,952.00
D1 356.9	2010	Excavator	PC200LC-6	KMTPC180T54A89437	\$ 150,994.00
D1 362.68	2019	Flex Wing Rotary Mower	R15	1POOR15EVKC000242	\$ 20,570.92
D1 362.69	2019	Flex Wing Rotary Cutter	R15	1POOR15EAKC000243	\$ 20,570.92
D1 430.1	N/A	Mower	I51500Z	201278343	\$ 6,199.00
D1 483.8	2009	Asphalt Patching Machine	DJT-125	14630	\$ 69,950.00

Appendix 3

**COUNTY OFFICER TURNOVER STATUTORY REPORT
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Appendix 3

Items were marked properly; however, the mark was inconspicuous.

Identification Number	Year	Make	Model	Serial Number	Cost
D1 348.71	2017	Trailer	N/A	1M9BU0812GN631837	\$ 1,999.00
D1 348.75	2019	Trailer	35SA	16VAX1017L2054715	\$ 1,714.40

Appendix 4

**COUNTY OFFICER TURNOVER STATUTORY REPORT
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Appendix 4

Items did not have an inventory number marked on the item.

Identification Number	Year	Make	Model	Serial Number	Cost
D1 104.14	1989	Filing Cabinet	N/A	N/A	\$ 60.00
D1 104.15	1951	Filing Cabinet	N/A	N/A	\$ 315.65
D1 109.2	2000	Storage Cabinet	N/A	N/A	\$ 622.00
D1 242.1	2023	NVR	SR-16NI-12-16P	2102335XAWW322B000	\$ 507.36
D1 301.131A	2011	Lift Gate	MISCITEM	N/A	\$ 2,300.00
D1 301.169	2020	Pickup	N/A	D51961	\$ 25,400.00
D1 301.214A	2013	Plow for Truck	N/A	N/A	\$ 1,500.00
D1 312.44	2023	Skid Steer	333G	1T0333GMPPF447530	\$ 95,219.25
D1 320.14	1968	Sheep Foot Roller	2280	N/A	\$ 1,200.00
D1 320.19	1973	Roller	D	853L1848G	\$ 4,575.00
D1 320.33	2022	Roller	N/A	N/A	\$ 18,500.00
D1 321.1	1949	Snowplow	N/A	SPU561	\$ 1,500.00
D1 321.14	1994	Snowplow	N/A	59109	\$ 1,350.00
D1 321.18	1997	Snowplow	N/A	N/A	\$ 300.00
D1 324.17	1982	Air Compressor	N/A	78383	\$ 500.00
D1 325.31	2023	Spreader	N/A	29210	\$ 7,500.00
D1 327.1	2000	Air Riveter	CP4447	0031ACA144007	\$ 618.80
D1 332.20	2014	Backhoe/Loader	310SK	1T031OSKADE254345	\$ 93,224.00
D1 332.21	2018	Loader	620R	1P0620RXHJD005460	\$ 8,804.46
D1 343.1	2018	GRAPPE	N/A	N/A	\$ 3,166.80
D1 348.38	2004	Lowboy Trailer	RG-50	1W8A1IE365S000323	\$ 34,750.00
D1 348.79A	2020	Tarp	N/A	N/A	\$ 1,500.00
D1 356.9	2010	Excavator	PC200LC-6	KMTPC180T54A89437	\$ 150,994.00
D1 362.68	2019	Flex Wing Rotary Mower	R15	1POOR15EVKC000242	\$ 20,570.92
D1 363.2	1997	Air Wrench	CP772	96082L	\$ 350.00

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Identification Number	Year	Make	Model	Serial Number	Cost
D1 410.8	1997	Transmission Jack	N/A	P717N02198	\$ 1,489.00
D1 412.6	1995	Diesel Pump	Tutt Hill	F-AC-217431	\$ 254.00
D1 413.47	1998	Storage Tank	N/A	3110	\$ 330.21
D1 413.51	2003	Storage Tank	N/A	N/A	\$ 299.00
D1 413.58	2020	Storage Tank	N/A	N/A	\$ 516.00
D1 420.25	1991	Pump	N/A	N/A	\$ 341.00
D1 420.26	1993	Pump & Motor	N/A	4892	\$ 271.04
D1 420.27	1997	Pump	GX240	GC04-3454797	\$ 1,248.55
D1 459.5	1977	C P Wrench	CP772	7259A-394	\$ 187.13
D1 459.8	1993	Impact Wrench	797	3125K291	\$ 399.99
D1 459.9	1995	Impact Wrench	CP772	N/A	\$ 289.99
D1 462.2	1992	Air Tamper	N/A	6794	\$ 290.00
D1 468.2	1970	Vise	N/A	600	\$ 135.00
D1 476.2	1998	Bucket-Track Hoe	N/A	15825/98099	\$ 2,400.00
D1 477.2	1982	Diesel Meter	N/A	H:85815	\$ 396.00
D1 601.174	2019	Mobile Radio	NX-3720HGK	B9510057	\$ 478.80
D1 601.177	2019	Mobile Radio	NX-3720HGK	B9210431	\$ 478.80
D1 601.182	2019	Mobile Radio	NX-3720HGK	B9510420	\$ 478.80
D1 601.184	2019	Mobile Radio	NX-3720HGK	B9411049	\$ 478.80
D1 601.187	2019	Mobile Radio	NX-3720HGK	B9411046	\$ 478.80
D1 601.191	2019	Mobile Radio	NX-3720HGK	B9410949	\$ 478.80
D1 601.193	2019	Mobile Radio	NX-3720HGK	B9210431	\$ 478.80
D1 601.195	2019	Duplexer	NXR-710	N/A	\$ 1,649.00
D1 601.210	2024	Radio Tower	N/A	N/A	\$ 6,000.00
D1 601.211	2024	Repeater	N/A	C4660126	\$ 1,726.20
D1 601.212	2024	Repeater	N/A	C4660127	\$ 1,726.20
D1 601.213	2024	Duplexer	N/A	236962-A1	\$ 2,275.00
D1 601.214	2024	Duplexer	N/A	236962-A2	\$ 2,275.00

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Identification Number	Year	Make	Model	Serial Number	Cost
D1 998.3	2024	Outdoor Enclosure	N/A	N/A	\$ 5,200.00

Appendix 5

**COUNTY OFFICER TURNOVER STATUTORY REPORT
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Appendix 5

Items were listed on the inventory but could not be located.

Identification Number	Year	Make	Model	Serial Number	Cost
D1 302.214B	2013	Spreader for Truck	N/A	N/A	\$ 1,500.00
D1 325.19	2007	Sand Spreader	N/A	122157	\$ 500.00
D1 341.6	1967	Auger (Post Hole Digger)	F-7	20085	\$ 310.76
D1 362.63	2015	Brush Mower	FC036	9674	\$ 11,500.00
D1 401.1	1998	Magnet	N/A	N/A	\$ 279.99
D1 403.7	1965	Welding Torch	N/A	N/A	\$ 125.00
D1 413.44	1996	Fuel Tank	N/A	N/A	\$ 416.21
D1 416.6	1995	Piling Drop Hammer	N/A	N/A	\$ 750.00
D1 439.8	1977	Parts Washer	N/A	401234	\$ 286.24
D1 446.3	1997	Micrometer	124BZ	124	\$ 163.75
D1 446.4	1997	Micrometer	436RL-3	436	\$ 102.00
D1 465.2	1975	Shop Equipment	N/A	41488	\$ 50.00
D1 471.2	1985	Infra-Red Heater	N/A	N/A	\$ 370.00
D1 471.3	1985	Infra-Red Heater	N/A	N/A	\$ 370.00
D1 601.194	2019	Repeater	NXR-710	N/A	\$ 1,690.50
D1 612.6	1998	Ice Maker	QD0202A	C02132112	\$ 1,584.00

O·K·L·A·H·O·M·A
S·A·I
STATE AUDITOR & INSPECTOR



Cindy Byrd, CPA | State Auditor & Inspector

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