

STATUTORY REPORT

GARFIELD COUNTY COMMISSIONER DISTRICT 2 TURNOVER

December 20, 2012



*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
MIKE POSTIER
GARFIELD COUNTY COMMISSIONER
DISTRICT 2
DECEMBER 20, 2012**

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Oklahoma State Auditor & Inspector

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February 7, 2013

BOARD OF COUNTY COMMISSIONERS
GARFIELD COUNTY COURTHOUSE
ENID, OKLAHOMA 73701

Transmitted herewith is the Garfield County Officer Turnover Statutory Report for December 20, 2012. 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 "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



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Mr. Mike Postier
Garfield County Commissioner, District 2
Garfield County Courthouse
Enid, Oklahoma 73701

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 20, 2012:

- 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 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 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, 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.

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

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

December 20, 2012

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SCHEDULE OF FINDINGS AND RESPONSES

Finding 2013-1 – Noncompliance Over Identification of Fixed Assets Inventory

Condition: While performing a visual verification of fixed assets inventory at the District 2 barn, it was noted that numerous items were not marked with the county identification number or with “Property of Garfield County”:

- Of the 130 items verified, 36 items were not marked with an identification number.
- Of the 65 items requiring “Property of Garfield County” identification, 37 were not marked with those labels.

Cause of Condition: Procedures have not been implemented to maintain an inventory of fixed asset items that are marked with the county identification number or “Property of Garfield County”.

Effect of Condition: Inventory items are not adequately safeguarded when prescribed identification numbers and “Property of Garfield County” labels are not affixed to county owned equipment.

Recommendation: OSAI recommends the District 2 County Commissioner mark all equipment with the county identification number and “Property of Garfield County” as prescribed by statutes.

Management Response: We acknowledge this finding, and are in the process of correcting this by marking all fixed assets with a county inventory number and “Property of Garfield County”.

Criteria: 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...

Title 69 O.S. § 645 states:

The board of county commissioners shall cause each piece of county-owned, rented or leased road machinery and equipment, and each automobile and truck, to be marked in accordance with the provisions of this section. County-owned automobiles, trucks, road machinery and equipment shall be conspicuously and legibly marked PROPERTY OF (name of county) COUNTY, and leased automobiles, trucks, road machinery and equipment shall be conspicuously and legibly marked LEASED BY (name of county) COUNTY, on each side, in upper case letters, on a background of sharply contrasting color.

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Finding 2013-2 – Capital Outlay Purchases

Condition: We noted that an expenditure was made in violation of 19 O.S. § 333 which prohibits officers who will not succeed themselves in office from making capital outlay purchases. Details of the expenditure are as follows:

- The District 2 County Commissioner purchased a building kit for \$9,200.00 from The Railroad Yard from the Unrestricted Highway Capital Outlay Account.
- This purchase was requisitioned on October 2, 2012 and approved for payment by the Board of County Commissioners on October 22, 2012.
- The purchase was made after the time period in which he did not file for re-election.
- While performing the verification of fixed assets inventory at the District 2 yard, we noted that the building has not been erected.

Cause of Condition: The Commissioner was not aware that this purchase was in violation of the statute.

Effect of Condition: The capital outlay purchase was in violation of 19 O.S. § 333.

Recommendation: OSAI recommends the elected officials that do not file for re-election or are defeated in any primary or general election comply with 19 O.S. § 333.

Management Response: We acknowledge this finding and will make note for the next outgoing officer.

Criteria: Title 19 O.S. § 333(B) states:

Any county commissioner who fails to file for reelection or is defeated in any primary or general election or by any other manner it is impossible for the commissioner to serve another term in office, shall not acquire, purchase, contract for or dispose of any machinery or equipment, or expend or approve for expenditure any monies for any purpose other than normal or routine operating expenditures except as provided in this section. It shall be the mandatory duty of the commissioner to execute payment and to pay all outstanding obligations of the county incurred by the commissioner, or on behalf of the commissioner by the board of county commissioners, prior to the expiration of the term of office of the commissioner. However, in the case of lease-purchase contracts, rental, lease or other payments extending beyond the term of office of the commissioner it shall be the mandatory duty of the commissioner to execute and to make such payments current as of the date of expiration of the term of office of the commissioner. The commissioner shall be liable both personally and on the official bond of the commissioner for any violation of the mandatory duties herein imposed.



OFFICE OF THE STATE AUDITOR AND INSPECTOR

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