

STATUTORY REPORT

GARFIELD COUNTY COMMISSIONER DISTRICT 1 TURNOVER

December 21, 2010



*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
STEVE HOBSON
GARFIELD COUNTY COMMISSIONER
DISTRICT 1
DECEMBER 21, 2010**

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Oklahoma State Auditor & Inspector

2300 N. Lincoln Blvd. • State Capitol, Room 100 • Oklahoma City, OK 73105 • Phone: 405.521.3495 • Fax: 405.521.3426

January 24, 2011

BOARD OF COUNTY COMMISSIONERS
GARFIELD COUNTY COURTHOUSE
ENID, OKLAHOMA 73701

Transmitted herewith is the Garfield County Commissioner District 1 Officer Turnover Statutory Report for December 21, 2010. 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 "Gary A. Jones".

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



Oklahoma State Auditor & Inspector

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Steve Hobson, 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 December 21, 2010:

- 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, the amount of total claims approved for the operation of said Office was not in excess of limitations; consumable items on hand agreed with consumable inventory records; and machinery and equipment acquisitions, dispositions, and expenditures were in accordance with statutes. However, with respect to equipment items agreeing with inventory records, 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. § 24A.1 et seq.), and shall be open to any person for inspection and copying.

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

December 21, 2010

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SCHEDULE OF FINDINGS AND RESPONSES

Finding 2011-1 – Fixed Assets Inventory

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...

Condition: While performing inventory at the District 1 barn, the following discrepancies were noted. Seventeen items were not marked with the County ID number.

County ID Number	Description	Serial Number	Cost	Date Acquired	Comment
209-009	AMANA Air Conditioner	9910116972	\$579.00	12/05/2007	Not marked with county ID number.
209-010	AMANA Air Conditioner	P1230814R	\$579.00	12/05/2007	Not marked with county ID number
302-209	International Dump Truck	3HSCNAPR3 5N055461	\$34,750.00	05/10/2010	Not marked with county ID number
325-019	EPOKE Sand Spreader	122157	\$500.00	02/20/2007	Not marked with county ID number
326-007	Wilbeck 10' Disc	5025	\$1,400.00	04/01/1996	Not marked with county ID number
327-001	Chicago Pneumatic Air Riveter		\$618.80	03/27/2000	Not marked with county ID number
327-002	Chicago Pneumatic Air Riveter		\$618.80	03/27/2000	Not marked with county ID number
362-038	DR Trimmer/Mower		\$703.60	07/01/1992	Not marked with county ID number
403-016	Hobart Welder	396WR05997	\$2,107.57	12/16/1996	Not marked with county ID number
410-008	Transmission Jack	P717N02198	\$1,489.00	08/04/1997	Not marked with county ID number

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412-009	Fuel Pump	30515	\$577.00	03/07/2005	Not marked with county ID number
420-027	Honda Water Pump	GC04-3454797	\$1,248.55	08/04/1997	Not marked with county ID number, original motor quit, and a new motor was put on pump.
431-006	Stihl Trimmer "Pole Saw"	249943574	\$549.95	07/23/2001	Not marked with county ID number
320-019	Hyster Grid Roller	B53L1848G	\$4,575.00	04/02/1973	Not marked with county ID number
321-001	Austin-Western Snow Plow	SPU561	\$1,500.00	01/04/1949	Not marked with county ID number
321-013	Omsteel Snow Plow	159	\$1,400.00	10/12/1992	Not marked with county ID number
321-014	Cled Hill Snow Plow	59109	\$1,350.00	05/31/1994	Not marked with county ID number

The identification number on the following items did not match the inventory cards and/or the computerized inventory sheet.

Number on Inventory Card	Description	Serial Number	Cost	Date Acquired	Number on Equipment
236-050	HP/Compaq Computer/Monitor	2U134430FJ7	\$1,106.00	12/10/2009	236-135
348-038	Witzco Lowboy Trailer	1W8A1IE364S000323	\$34,750.00	06/21/2004	348-028

Effect: Inventory items were not accurately accounted for and the County's assets may not be safeguarded.

Recommendation: OSAI recommends the County mark all equipment with the County ID number.

Views of responsible officials and planned corrective actions: We are making the necessary corrective actions on the inventory with missing county identification numbers, as well as the inventory cards or the computerized inventory sheets.

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Finding 2011-2 – Fixed Assets Finding

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...

Condition: We were unable to visually verify the following items on the County Clerk’s inventory for the District 1 County Commissioner:

County ID	Item	Serial Number	Cost	Date Acquired	Description
413-031	12,000 gal Fuel Storage Tank		3,295.00	10/07/1997	The fuel tank was removed when the new tank was purchased. The resolution to dispose of the fuel tank could not be located.
413-042	2,000 gal Fuel Tank		1,816.96	05/19/1997	The fuel tank was removed when the new tank was purchased. The resolution to dispose of the fuel tank could not be located.
341-010	Danuser Auger	413411	555.00	06/28/1984	Item could not be located.

Effect: Inventory items were not accurately accounted for and the County’s assets may not be safeguarded.

Recommendation: OSAI recommends equipment inventory information be periodically reviewed, reconciled, and updated to detect errors and to maintain an accurate inventory record.

Views of responsible officials and planned corrective actions: The items that were on the County Clerk’s inventory, and visually unverifiable, they were either sold or junked and were not taken off the inventory.



OFFICE OF THE STATE AUDITOR AND INSPECTOR

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