

STATUTORY REPORT

GARFIELD COUNTY COMMISSIONER DISTRICT 3 TURNOVER

December 20, 2010

A photograph of the Oklahoma State Capitol dome, showing the top portion of the building with its columns and the dome's structure against a blue sky with white clouds.

*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
SCOTT SAVAGE
GARFIELD COUNTY COMMISSIONER
DISTRICT 3
DECEMBER 20, 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 25, 2011

BOARD OF COUNTY COMMISSIONERS
GARFIELD COUNTY COURTHOUSE
ENID, OKLAHOMA 73701

Transmitted herewith is the Garfield County Commissioner, District 3, Officer Turnover Statutory Report for December 20, 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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Scott Savage, 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 December 20, 2010:

- Verify that equipment items on hand agree with inventory records as per 19 O.S. § 178.1
- 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 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, machinery and equipment acquisitions, dispositions, and expenditures were in accordance with statutes, and the amount of total claims approved for the operation of said Office was not in excess of limitations. With respect to equipment items on hand agreeing with inventory records and consumable items on hand agreeing with consumable 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 20, 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 3 barn, the following discrepancies were noted. Eight items were not marked with the County ID number.

County ID Number	Description	Serial Number	Cost	Date Acquired	Comment
201-022	IBM Typewriter	11TPW24	\$530.00	04/28/08	Not marked with county ID number.
327-003	Chicago Pneumatic Air Riveter		\$618.80	06/12/2000	Not marked with county ID number
327-004	Chicago Pneumatic Air Riveter		\$618.80	06/12/2000	Not marked with county ID number
330-073	Stihl Power Saw	161235159	\$845.95	02/02/2004	Not marked with county ID number
416-005	Shop Built Sheeting Drop Hammer		\$750.00	10/09/1995	Not marked with county ID number
301-127A	400 Gallon Spray Rig Assembly		\$2,830.91	05/30/2006	Not marked with county ID number
416-001	Austin Western Pile Driver	PSU – 188	\$1,890.05	07/05/1950	Not marked with county ID number
416-007	Piling Drop Hammer		\$1,145.25	03/22/1999	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.

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DECEMBER 20, 2010**

Number on Inventory Card	Description	Serial Number	Cost	Date Acquired	Number on Equipment
236-049	DeskPro EP Computer	6909 CL92 C664	\$1,035.00	09/21/2009	236-100
218-002	Dietzen Transit	108545	\$640.00	09/01/1964	218-004

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.

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 3 County Commissioner:

County ID	Item	Serial Number	Cost	Date Acquired	Description
303-052	ROPS Cab		\$1,300.00	03/22/1999	The cab was sold at CED Auction with a Bulldozer.
341-009	Danuser Hydraulic Earth Auger		\$700.00	02/01/1971	

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406-001	Curtis Air Compressor Model: E-57/H80		\$1,350.00	06/08/1992	Air compressor was junked. The resolution to junk the air compressor could not be located
408-008	Winch	169025	\$650.00	05/04/1964	
408-010	Tulsa Winch		\$1,275.00	04/22/1996	Winch was sold at CED Auction. The resolution to dispose of the winch could not be located.
413-012	Storage Tank		\$591.93	05/06/1991	The Storage tank was sold. The resolution to dispose of the winch could not be located.
420-029	Tuthill Pump w/Meter	OT666768	\$539.00	04/01/2002	The pump was sold with a fuel tank. The resolution to dispose of the pump could not be located.
439-006	James Steam Cleaner	J89521	\$860.00	05/06/1968	The steam cleaner was junked. The resolution to junk the steam cleaner could not be located.
482-002	Tornado 55 gallon Vacuum	89468HOX	\$1,195.00	02/28/2000	The vacuum was junked. The resolution to junk the vacuum could not be located.
601-147	Kenwood Radio	A8B00530	\$525.00	03/23/2009	
601-148	Kenwood Radio	00600002	\$525.00	03/23/2009	
601-149	Kenwood Radio	A920092	\$508.50	11/02/2009	

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, were either sold or junked and were not taken off the inventory.

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Finding 2011-3 – Consumable Inventory

Criteria: Title 19 O.S. § 1502 prescribes the procedures to be used to account for supplies and materials used in the construction and maintenance of roads and bridges.

The following variance was noted during test of consumable inventory:

Item	Inventory Card	Actual Count	Variance
21" X 18' Sheeting	128	120	8

Effect: This condition could result in misappropriation of county assets.

Recommendation: OSAI recommends consumable records be updated to accurately reflect inventories on hand and these records be maintained perpetually.

Views of responsible officials and planned corrective actions: The consumable inventory will be updated and maintained to accurately reflect inventories on hand.



OFFICE OF THE STATE AUDITOR AND INSPECTOR

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