

GARVIN COUNTY ASSESSOR TURNOVER

AUGUST 31, 2009



STATUTORY REPORT



Oklahoma State Auditor
& Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT
EVELYN BRADLEY
GARVIN COUNTY ASSESSOR
AUGUST 31, 2009**

This publication is printed and issued by the State Auditor and Inspector as authorized by 19 O.S. § 171. Pursuant to 74 O.S. § 3105.B, seven (7) copies have been prepared and distributed at a cost of \$15.12. Copies have been deposited with the Publications Clearinghouse of the Oklahoma Department of Libraries.

STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA
State Auditor

MICHELLE R. DAY, ESQ.
Chief Deputy



2300 N. Lincoln Boulevard State Capitol, Room 100 Oklahoma City, OK 73105-4801 Phone (405) 521-3495 Fax (405) 521-3426 www.sai.ok.gov

November 4, 2009

BOARD OF COUNTY COMMISSIONERS
GARVIN COUNTY COURTHOUSE
PAULS VALLEY, OKLAHOMA 73075

Transmitted herewith is the Garvin County Assessor Officer Turnover Statutory Report for August 31, 2009. 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 "Steve Burrage".

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA
State Auditor

MICHELLE R. DAY, ESQ.
Chief Deputy



2300 N. Lincoln Boulevard State Capitol, Room 100 Oklahoma City, OK 73105-4801 Phone (405) 521-3495 Fax (405) 521-3426 www.sai.ok.gov

Evelyn Bradley
Garvin County Assessor
Garvin County Courthouse
Pauls Valley, Oklahoma 73075

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for August 31, 2009:

- Verify that equipment items on hand agree with inventory records as per 19 O.S. § 178.1.
- Verify that a monthly report of the Office is on file with the County Clerk per 19 O.S. § 684.
- Verify that the Officers' depository account balances reconcile with the County Treasurer's records and that undeposited cash reconciles to receipts.

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, a monthly report of the Office is on file with the County Clerk, the Officers' depository account balances reconciled with the County Treasurer's records, and undeposited cash reconciled to receipts. With respect to equipment items on hand agreeing with inventory records, our finding is included 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.

A handwritten signature in blue ink that reads "Steve Burrage".

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

September 2, 2009

COUNTY OFFICER TURNOVER STATUTORY REPORT
EVELYN BRADLEY
GARVIN COUNTY ASSESSOR
AUGUST 31, 2009

SCHEDULE OF FINDINGS AND RESPONSES

Finding 2010-1 – Fixed Assets Inventory

Criteria: An element of internal controls is the safeguarding of assets. Internal controls over safeguarding of assets constitute a process, effected by an entity's governing body, management and the other personnel designed to provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the entity's assets and safeguard from loss, damage or misappropriation.

Condition: The following items could not be located:

County ID	Description	Date Acquired	Cost
H102-015	Light Blue Chair	01-13-1992	Unknown
H102-016	Burgundy Lowback Chair	09-03-2006	\$285.00
H102-017	Burgundy Lowback Chair	09-02-2006	\$285.00
H102-018	Burgundy Lowback Chair	09-02-2006	\$285.00
H102-019	Burgundy Lowback Chair	09-02-2006	\$285.00
H102-020	Burgundy Lowback Chair	09-02-2006	\$285.00
H102-021	Burgundy Lowback Chair	09-02-2006	\$285.00
H102-022	Burgundy Lowback Chair	09-02-2006	\$285.00
H102-023	Burgundy Lowback Chair	09-02-2006	\$285.00

Effect: Inventory items were not accurately accounted for and 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 newly appointed assessor stated that the missing items were donated, but she could not provide OSAI with resolutions. Additionally, she stated that once she gets settled in, she would do a complete inventory of all office furniture, computers, and other miscellaneous equipment on form #3512 and file it with the County Clerk.



**OFFICE OF THE STATE AUDITOR AND INSPECTOR
2300 N. LINCOLN BOULEVARD, ROOM 100
OKLAHOMA CITY, OK 73105-4896**

WWW.SAI.OK.GOV