



GRANT COUNTY CLERK TURNOVER

Statutory Report

January 28, 2025

Cindy Byrd, CPA
State Auditor & Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT
CINDY PRATT
GRANT COUNTY CLERK
JANUARY 28, 2025**

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OKLAHOMA
Office of the State Auditor & Inspector

Cindy Byrd, CPA | State Auditor & Inspector

2300 N. Lincoln Blvd., Room 123, Oklahoma City, OK 73105 | 405.521.3495 | www.sai.ok.gov

April 4, 2025

BOARD OF COUNTY COMMISSIONERS
GRANT COUNTY COURTHOUSE
MEDFORD, OKLAHOMA 73759

Transmitted herewith is the Grant County Officer Turnover Statutory Report for January 28, 2025. 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,

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR



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Cindy Pratt
Grant County Clerk
Grant County Courthouse
Medford, Oklahoma 73759

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for January 28, 2025:

- 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 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 a monthly report of the Office is on file with the County Clerk per 19 O.S. § 684.
- Verify that the Office is not exceeding the maximum amount of cash authorized for their change needs per 19 O.S. § 682.
- 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 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

February 19, 2025

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GRANT COUNTY CLERK
JANUARY 28, 2025

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

Condition: During our review and test of ninety (90) fixed assets, the following weaknesses were noted:

- Thirty-five (35) items that were disposed of but are still on inventory. (*Appendix 1*)
- Five (5) items did not have a corresponding serial number on the inventory list. (*Appendix 2*)
- Four (4) items were not marked with the corresponding county identification number. (*Appendix 3*)
- One (1) item could not be located. (*Appendix 4*)
- One (1) item was located but not listed on inventory. (*Appendix 5*)

Cause of Condition: Policies and procedures have not been adequately designed and implemented by management to ensure compliance with state statutes over fixed assets.

Effect of Condition: These conditions resulted in noncompliance with state statutes, opportunities for loss, misappropriation of county assets, inaccurate reporting of fixed assets, as well as inadequate procedures to ensure equipment is properly identified in accordance with state statutes.

Recommendation: The Oklahoma State Auditor and Inspector (OSAI) recommends that management implement policies and procedures to ensure compliance with state statutes over fixed assets and that fixed assets are safeguarded against misuse and loss.

Management Response:

Outgoing County Clerk: Management chose not to respond.

Current County Clerk: We are planning to review the list in detail, remove the items that have been sent and approved by the Board of County Commissioners through the disposal resolution process. We will also verify and complete any items listed that do not have corresponding serial numbers or county identification numbers.

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. § 421 states in part, "...each board of county commissioners of the several counties in the state shall within thirty (30) days after the disposition of any tools, apparatus, machinery, and equipment belonging to the county of leased or otherwise let to it."

Title 19 O.S. § 1502 states,

- A. 1. The board of county commissioners or a designated employee shall:
- a. prescribe a uniform identification system for all supplies, materials and equipment of a county used in the construction and maintenance of roads and bridges, and
 - b. create and administer an inventory system for all:
 - (1) equipment of a county having an original cost of Two Thousand Five Hundred Dollars (\$2,500.00) or more for use in the construction and maintenance of roads and bridges, and
 - (2) supplies and materials of a county purchased in lots of Two Thousand Five Hundred Dollars (\$2,500.00) or more for use in the construction and maintenance of roads and bridges.

Such person shall be the county road and bridge inventory officer.

2. a. In counties having a county budget board created pursuant to Section 1402 et seq. of this title, said board may, upon an affirmative vote of a majority of all the board members then in office, appoint a county road and bridge inventory officer who shall be employed by the county and shall have such duties as are provided in subparagraphs a and b of paragraph 1 of this subsection. In the event the board does not appoint a county road and bridge inventory officer the board of county commissioners or designee shall be the county road and bridge inventory officer. The appointed county road and bridge inventory officer shall be under the general supervision and direction of the appointing authority.

b. The appointed county road and bridge inventory officer shall be authorized necessary assistants to carry out the duties and responsibilities provided by law and as may be delegated by the appointing authority. Provided, the employment of such assistants shall be upon the approval of the appointing authority. The salary of the county road and bridge inventory officer and assistants shall be fixed by the appointing authority.

c. The appointed county road and bridge inventory officer shall, at the expense of the county, be authorized adequate office space, furnishings, equipment and supplies to carry

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out the duties and responsibilities of the county road and bridge inventory officer as provided by law and as may be delegated by the appointing authority. Provided, the acquisition of such furnishings, equipment and supplies shall be upon the approval of the appointing authority and the acquisition of office space shall be upon the approval of the board of county commissioners.

B. The board of county commissioners shall:

1. Prescribe a uniform identification system for all supplies, materials, equipment and information technology and telecommunication goods of a county not used in the construction and maintenance of roads and bridges; and

2. Create and administer an inventory system for all:

a. equipment and telecommunication goods of a county having an original cost of Two Thousand Five Hundred Dollars (\$2,500.00) or more and not used in the construction and maintenance of roads and bridges,

b. information technology hardware and software of a county having an original cost of Five Hundred Dollars (\$500.00) or more and not used in the construction and maintenance of roads and bridges, and

c. supplies and materials of a county purchased in lots of Two Thousand Five Hundred Dollars (\$2,500.00) or more and not used in the construction and maintenance of roads and bridges.

The board of county commissioners may designate an employee of that office to administer such inventory system.

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.

Appendix 1

**COUNTY OFFICER TURNOVER STATUTORY REPORT
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Appendix 1

Items that were disposed of but are still on inventory.

County Identification Number	Year	Description	Model	Serial Number	Cost
F-104-1	NA	FILE CABINET	ART METAL	BROWN 4 DRAWER	-
F-104-2	NA	FILE CABINET	AND.-HICK. CO	GREEN 4 DRAWER	-
F-104-03	NA	FILE CABINET	ART METAL	BROWN 4 DRAWER LEG	-
F-104-04	NA	FILE CABINET	ALL STEEL	GREEN 4 DRAWER	-
F-104-5	NA	FILE CABINET	GEN. FIREPROOF	GREEN 5 DRAWER LGL	-
F-104-6	NA	FILE CABINET	GEN. FIREPROOF	GREEN 4 DRAWER	-
F-104-13	NA	FILE CABINET	CORRIAN	BROWN 4 DRAWER	-
F-105-7	FY 1969	WOODEN DESC W/ CREON	ALMA	(1863-8645) CLERK DESK	\$425.25
F-105-10	FY 1997	WORK STA W/HUTCH	QUILL	VIEW ALL STATION	\$299.99
F-105-11	FY2005	U SHAPE DESK W /KBD	MODULAR	LANDRECORDS DESK	\$943.00
F-105-12	FY 2005	U SHAPEDESK W /KBD	ECLIPSE	PURCHASING DESK	\$1,065.00
F-105-13-1	FY 2015	LEATHER CHAIR	T878-18	PURCHASING CHAIR	\$330.00
F-105-13-2	FY 2015	LEATHER CHAIR	8K67S8	LAND RECORDS CHAIR	\$387.50
F-105-14	FY 2018	BLACK LEATHER CHAIR	52121	FILING CLERK'S CHAIR	\$349.00
F-106-2	FY 2006	WON BOOKSHELF W/PED	GLOBE WERNICKE	CLERK'S OFFICE	-
F-109-2	FY 1969	CREDENZA	ALMA	CLERK'S 3 DRAWER	-
F-112-4	FY 2006	FRONT CUSTOMER COUNTER	CUSTOM BUILT	W/DESK AREA & SHELVES	\$3,882.77
F-113-1	FY 1959	DOCUMENT FILES	NA	98 DRAWERS	\$490.00
F-113-2	FY 1965	DOCUMENT FILES	NA	56 DRAWERS	\$280.00
F-113-3	NA	OAK DOCUMENT FILE	FILING CLERK	32 DRAWERS	-
F-213-6	FY 2014	LANIER COPIER	MP 3050	E753L900518	\$3,348.00
F-218-16	NA	KANOKLA COMPUTER	INTEL	16248027500540	-

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County Identification Number	Year	Description	Model	Serial Number	Cost
F-218-20	FY 2014	ACER 22" MONITOR	G236HL	MMLVNAA003413009A62472	\$129.99
F-218-21	FY 2014	ACER 22" MONITOR	G236HL	MMLVNAA003413009C32472	\$129.99
F-218-22	FY 2015	HP COMPUTER TOWER	HPZ 220 CMT'	2UA3520TD9	\$800.00
F-218-23	FY 2015	HP COMPUTER TOWER	HPZ 220 CMT'	2UA3520TGL	\$800.00
F-218-24	FY 2015	HP COMPUTER TOWER	HPZ 220 CMT'	2UA3520TFX	\$800.00
F-218-25	FY 2014	ACER 22" MONITOR	G236HL	MMLVNAA003413009A42472	\$129.99
F-218-30	FY 17-18	ACER 22" MONITOR	G226HQL	MMLYLAA001722064A48509	\$89.99
F-218-31	FY17-18	ACER 22" MONITOR	G226HQL	MMLYLAA001 722061168509	\$89.99
F-219-2	FY 17-18	HP MONITOR ELITE DISPLAY	E243	CNC8020VC4	\$161.10
F-225-1	FY 1998	NUMBERING STAMP	REINER	30153	\$688.50
F-610-3	FY 2016	KOLDFRONT ICE MAKER	KIM450BL	15111710104	\$699.99
F-610-4	FY 2018	WATER HEATER	BRADFORD WHITE CO.	SG41747509	\$627.01
F-612-05	FY 2005	GE REFRIGERATOR	TMCY-9	RS070106	-

Appendix 2

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Appendix 2

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

County Identification Number	Year	Description	Model	Serial Number	Cost
F-218-18	FY 2015	KYEOCERA	ECO SYS2100DN	1102M5265V02	\$1,148.00
F-219-1	FY 17-18	HP COMPUTER SFF WORKST.	Z240	26A7253CTB	\$849.60
F-219-5	FY 18-19	SERVER CABINET	SR18UB	2814ATGAC001BOO149	\$1,124.00
F-219-8	FY 2022	HP 24 MH 23.8 INCH DISPLAY	HP	3CM14902Y6	-
F-610-6	FY-22-23	BEYOND GUARDIAN BY AERUS	F159H AV 402	W157434	\$1,330.00

Appendix 3

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Appendix 3

Items that were not properly marked with a county identification number.

County Identification Number	Year	Description	Model	Serial Number	Cost
F-102-2	FY 2020	BLACK LEATHER CHAIR	BEAUTY REST - 494048	PURCHASING AGENTS CHAIR	\$254.00
F-218-19	FY 2016	KYEOCERA	ECOSYS2100DN	LQA5930171	\$998.99
F-219-6	FY 18-19	APC 1500VA BATTERY BACKUP	APC	RACKMOUNT BATTERY BCKUP	\$795.00
F-219-8	FY 2022	HP 24 MH 23.8 INCH DISPLAY	HP	3CM14902Y6	-

Appendix 4

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Appendix 4

Items listed on inventory could not be located.

County Identification Number	Year	Description	Model	Serial Number	Cost
F-218-32	FY 18-19	ACER 21.5" MONITOR	G226HQL	MMLYLAA0018340B31B850E	\$89.99

Appendix 5

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Appendix 5

Item located but not listed on inventory.

County Identification Number	Description	Make	Model	Serial Number	Cost
F-218-38	LAPTOP WITH ANTIVIRUS PROTECTION ADD ON	ELITEBOOK	I5-1345U	2MQ4250M52	2,259.40



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