



# GRANT COUNTY COMMISSIONER DISTRICT 2 TURNOVER

## Statutory Audit

December 21, 2020

**Cindy Byrd, CPA**  
State Auditor & Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT  
CINDY BOBBITT  
GRANT COUNTY COMMISSIONER  
DISTRICT 2  
DECEMBER 21, 2020**

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This publication, issued by the Oklahoma State Auditor and Inspector's Office as authorized by 19 O.S. § 171, has not been printed, but is available on the agency's website ([www.sai.ok.gov](http://www.sai.ok.gov)) and in the Oklahoma Department of Libraries Publications Clearinghouse Digital Prairie Collection (<http://digitalprairie.ok.gov/cdm/search/collection/audits/>) pursuant to 65 O.S. § 3-114.



Cindy Byrd, CPA | State Auditor & Inspector

2300 N. Lincoln Blvd., Room 123, Oklahoma City, OK 73105 | 405.521.3495 | [www.sai.ok.gov](http://www.sai.ok.gov)

March 15, 2021

BOARD OF COUNTY COMMISSIONERS  
GRANT COUNTY COURTHOUSE  
MEDFORD, OKLAHOMA 73759

Transmitted herewith is the Grant County Officer Turnover Statutory Report for December 21, 2020. 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 "Cindy Byrd". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

CINDY BYRD, CPA  
OKLAHOMA STATE AUDITOR & INSPECTOR



Cindy Bobbitt  
Grant County Commissioner, District 2  
Grant County Courthouse  
Medford, Oklahoma 73759

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 21, 2020:

- Verify that equipment items on hand agree with inventory records maintained per 19 O.S. § 178.1.
- 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 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

January 25, 2021



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GRANT COUNTY COMMISSIONER  
DECEMBER 21, 2020**

**SCHEDULE OF FINDINGS AND RESPONSES**

**Finding 2021-001 - Lack of Internal Controls and Noncompliance Over Fixed Asset Inventory**

**Condition:** Upon inquiry, observation, and test of one hundred twelve (112) fixed asset items, the following weaknesses were noted:

- Two (2) items were not found.

County ID	Description	Serial Number	Amount
104.14	File Cabinet	None	Unknown
602.01	Base Antenna Roof	Unknown	\$544.00

- Six (6) items were labeled with County identification numbers which differed from the number on the records.

County ID	Description	Serial Number	Amount	Number on Equipment
219.12	Laptop - Cindy	CNU2479VKL	\$2,299.00	219.14
219.13	Surface Pro Laptop - Robert	39621744153	\$1,169.10	219.12
219.14	Surface Pro Laptop - Cindy	10345144253	\$1,169.10	219.13
299.01	Android - Samsung Galaxy Note 8 Cindy	352082090171549	\$872.00	228.02
307.63	John Deere - Dean Lebeda	1DW672GPPEF657637	\$252,041.00	307.64
307.64	John Deere - Richard	1DW672GXCHF681574	\$286,456.00	307.63

- One (1) item was found but had no identifying numbers to confirm.

County ID	Description	Serial Number	Amount
650.01	Storage Unit - Back	None	\$2,150.00

- Thirteen (13) items serial numbers were not confirmed.

County ID	Description	Serial Number	Amount
219.15	Kanokla Computer - Jeri	2131145	\$1,382.61
225.01	Digital Camera	159799	\$958.00
304.11	JD Tractor	R61444OHO35869	\$20,000.00
316.01	GEE Whiz - Grader	V1034	\$5,305.00
320.06	Hyster Packer	A188C050146G	\$52,500.00

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County ID	Description	Serial Number	Amount
323.02	JD Wheel Loader Backhoe	T0710GX916907	\$136,289.00
332.01	JD Tractor and Boom Mower	1L06140MPFH836402	\$150,000.00
332.02	Tiger Mowing Deck	SBR-1840	\$11,500.00
350.16	Trailer	1Z9HC422460058892	\$17,863.00
350.25	Trailer	4R7BU16238TO91693	\$1,940.00
406.03	Air Compressor	TF000828V	\$1,450.00
406.04	Air Compressor	T0795651	\$1,585.00
441.01	Tiger Boom Mower	1747	\$55,075.00

- Seven (7) items had incorrect serial numbers listed in the records.

County ID	Description	Serial Number	Amount	Serial Number on Equipment
210.01	Ice Machine Indigo Series	MAN-IY-03045A-162	\$1,939.00	MAN-IY-03045A-161
304.15	John Deere Tractor	1L0614MEKG951330	\$46,668.84	1L06145MEKG951330
307.65	John Deere Motor Grader	1DW772GXLKF702515	\$286,456.00	1DW772GXJKF702515
307.66	John Deere Motor Grader	1DW772GXJKF02529	\$286,456.00	1DW772GXJKF702529
315.01	Crane	70142-001	\$13,000.00	41990
350.30	40' Bottom Dump Trailer	5TU114022KS000139	\$27,950.00	5TU114024KS000139
350.31	40' Bottom Dump Trailer	5TU114022KS000140	\$27,950.00	5TU114020KS000140

**Cause of Condition:** Policies and procedures have not been designed and implemented to ensure compliance with state statutes regarding the maintaining of fixed assets.

**Effect of Condition:** These conditions resulted in noncompliance with state statutes. Opportunities for loss and misappropriation of County assets may be more likely to occur when the County does not have procedures in place to accurately account for the County's fixed assets inventory.

**Recommendation:** The Oklahoma State Auditor & Inspector's Office recommends management implement internal controls to ensure compliance with state statutes. These internal controls would include maintaining an accurate inventory report, ensure serial numbers are visible and accurate, and properly marking equipment with a County identification number.

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**Management Response:**

**Outgoing County Commissioner:** The following asset list has been addressed and corrected. No fraud has occurred and all assets have been properly accounted for and documented.

**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.

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. § 178.1 requires the board of county commissioners in each county of this state to take or cause to be taken, an inventory of all working tools, apparatus, machinery and equipment.

Title 19 O.S. § 1502(A) (1) requires a prescribed uniform identification system for all supplies, materials, and equipment of a county used for maintenance for roads and bridges.

Title 19 O.S. § 1502(B) (1) requires a prescribed uniform identification system for all supplies, materials, and equipment of a county not used in the construction and maintenance for roads and bridges.

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S·A·I  
STATE AUDITOR & INSPECTOR



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