



HASKELL COUNTY  
TREASURER TURNOVER

**Statutory Report**

June 28, 2023

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

**COUNTY OFFICER TURNOVER STATUTORY REPORT  
GAYLA ORR  
HASKELL COUNTY TREASURER  
JUNE 28, 2023**

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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.



September 25, 2023

BOARD OF COUNTY COMMISSIONERS  
HASKELL COUNTY COURTHOUSE  
STIGLER, OKLAHOMA 74462

Transmitted herewith is the Haskell County Officer Turnover Statutory Report for June 28, 2023. 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".

CINDY BYRD, CPA  
OKLAHOMA STATE AUDITOR & INSPECTOR



Gayla Orr  
Haskell County Treasurer  
Haskell County Courthouse  
Stigler, Oklahoma 74462

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for June 28, 2023

- 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 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 County Treasurer's account balances reconcile with bank records, and that all funds are properly covered by pledged collateral per 62 O.S. § 511.

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

August 3, 2023

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**SCHEDULE OF FINDINGS AND RESPONSES**

**Finding 2023-001 - Internal Controls and Noncompliance Over Fixed Assets**

**Condition:** While comparing the items listed on the County Treasurer’s inventory to the inventory on hand, the following exceptions were noted:

- Nine (9) items listed on the inventory list were unable to be located:

County Number	Description	Purchase Date	Value
C 202-61	HP LaserJet 1320	3/16/2006	\$300.00
C 202-77	Grey Chair	3/16/2006	\$151.94
C 202-81	Grey Chair	6/1/2005	\$151.94
C 202-107	Black Monroe Calculator	11/13/2010	\$ 87.09
C 202-12	Monroe 8130 Calculator	9/5/2012	\$ -
C 202-16	Ultra Evolution Desktop Computer	9/5/2012	\$628.47
C 202-18	Acer Computer Monitor	9/5/2012	\$163.89
C 202-34	Air Conditioner 5k BTU	7/24/2020	\$129.99
C 202-30	IN600D Digital Mail Machine	9/27/2018	\$ -

- Two (2) items on hand were not listed on the County Treasurer’s inventory:

County Number	Description	Value
C 202-27A	Planar Monitor	No Value Listed
C 202-30	OMECorp Genesis Mail Machine	No Value Listed

- One (1) item listed on the inventory list was not properly tagged:

County Number	Description	Purchase Date	Value
C 202-52A	Keyboard Platform	3/25/2021	\$ 126.28

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- One (1) item listed on the inventory was not marked with a county number:

County Number	Description	Purchase Date	Value
C 202-111	HP Elite Desktop	5/6/2021	\$783.24

**Cause of Condition:** Policies and procedures have not been designed and implemented over the County’s fixed assets to ensure compliance with state statute.

**Effect of Condition:** These conditions resulted in noncompliance with state statute and inaccurate fixed asset inventory records. When fixed assets inventory items are not adequately safeguarded and accounted for, there is an opportunity for misappropriation and undetected errors.

**Recommendation:** The Oklahoma State Auditor and Inspector’s Office (OSAI) recommends that management design and implement internal controls to ensure compliance with 19 O.S. § 178.2 and ensure that fixed assets inventory is safeguarded against misuse and loss.

**Management Response:**

**Outgoing County Treasurer:** We would have corrected the missing inventory tags, put tags on that were missing and made sure each tag was on the correct piece of inventory.

**Incoming County Treasurer:** This was under the previous administration. I have made a list of all assets here as of July 1, 2023.

**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 – Section 2 – Establishing an Effective Internal Control System – OV 2.24 states in part:

*Safeguarding of Assets*

A subset of the three categories of objectives is the 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.

**COUNTY OFFICER TURNOVER STATUTORY REPORT**  
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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.

Title 19 O.S. § 178.2 states, “It shall be and is hereby made the duty of every county officer, board, commission, or department, and by record directive of the board of county commissioners may be made the duty of any employee of the board of county commissioners subject to summary discharge and removal by the board, to conform in all respects and be amenable to all uniform resolutions adopted by their respective boards of county commissioners directing the taking, recording, maintaining and reporting inventories of properties in their respective custody in accordance with the provisions of this act. It shall be the duty and responsibility of each elected county official to create and maintain inventory records of said office. Such inventory shall be filed with the county clerk.

**Finding 2023-002 – Internal Controls Over Bank Statement Reconciliations**

**Condition:** While reconciling the Official Depository cutoff bank statement to the County Treasurer’s General Ledger as of June 28, 2023, a \$50 unidentified variance was noted.

**Cause of Condition:** Policies and procedures have not been designed and implemented to ensure all reconciling items are properly identified.

**Effect of Condition:** This condition resulted in an unidentified variance that could result in unrecorded transactions, misstated financial reports, inaccurate records, incomplete information, or misappropriation of assets.

**Recommendation:** OSAI recommends policies and procedures be designed and implemented to ensure the proper reconciling of bank statements, including properly identifying and maintaining supporting documentation of all variances.

**Management Response:**

**Outgoing County Treasurer:** I believe the \$50 variance that was off on the bank statement would be found. We have never been off in the past. It would have been accounted for in July. We have always followed the policies and procedures designed and implemented to ensure the proper reconciling of bank statements, including properly identifying and maintaining supporting documentation of all variances if we had any.

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**Incoming County Treasurer:** This was under the previous administration. Beginning July 1<sup>st</sup> my office has moved to a full digital system including scanned images for each transaction. All entries will be completed in real time and will be verified by reconciliation.

**Criteria:** The GAO Standards – Principle 10 – Design Control Activities: 10.03 states in part:

*Accurate and timely recording of transactions*

Transactions are promptly recorded to maintain their relevance and value to management in controlling operations and making decisions. This applies to the entire process or life cycle of a transaction or event from its initiation and authorization through its final classification in summary records. In addition, management designs control activities so that all transactions are completely and accurately recorded.



O·K·L·A·H·O·M·A  
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**Cindy Byrd, CPA | State Auditor & Inspector**

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