

STATUTORY REPORT

JACKSON COUNTY COMMISSIONER DISTRICT 2 TURNOVER

December 18, 2013



Oklahoma State
Auditor & Inspector
Gary A. Jones, CPA, CFE

**COUNTY OFFICER TURNOVER STATUTORY REPORT
ANTHONY FIXICO
JACKSON COUNTY COMMISSIONER
DISTRICT 2
DECEMBER 18, 2013**

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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 6, 2014

BOARD OF COUNTY COMMISSIONERS
JACKSON COUNTY COURTHOUSE
ALTUS, OKLAHOMA 73521

Transmitted herewith is the Jackson County Officer Turnover Statutory Report for December 18, 2013. 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, appearing to read "Gary A. Jones".

GARY A. JONES, CPA, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR



Oklahoma State Auditor & Inspector

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Mr. Anthony Fixico
Jackson County Commissioner, District 2
Jackson County Courthouse
Altus, Oklahoma 73521

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 18, 2013:

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

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, 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.

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GARY A. JONES, CPA, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR

December 18, 2013

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SCHEDULE OF FINDINGS AND RESPONSES

Finding 2014-01—Marking of Equipment

Condition: While performing fixed assets inventory verification at the District 2 barn, the following discrepancies were noted:

- County-owned automobiles, trucks, road machinery, and equipment were not marked with “Property of Jackson County.”

Cause of Condition: Procedures have not been designed and implemented to ensure fixed assets inventory is adequately marked with “Property of Jackson County.”

Effect of Condition: These conditions could result in inventory items not being accurately accounted for and the County’s assets may not be safeguarded.

Recommendation: The Oklahoma State Auditor & Inspector’s Office (OSAI) recommends the County mark all vehicles, road machinery and equipment with “Property of Jackson County.”

Management Response: We were not aware all fixed assets on inventory were not properly marked with “Property of Jackson County.” We have contacted a local vendor to make the necessary signage to mark the assets properly and according to statute. We will ensure all inventory is properly marked as soon as they are received from vendor.

Criteria: Title 69 O.S. § 645 states, “The board of county commissioners shall cause each piece of county-owned, rented or leased road machinery and equipment, and each automobile and truck, to be marked in accordance with the provisions of this section. County-owned automobiles, trucks, road machinery and equipment shall be conspicuously and legibly marked LEASED BY (name of county) COUNTY, on each side, in upper case letters, on a background of sharply contrasting colors.”



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

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