

STATUTORY REPORT

KAY COUNTY COMMISSIONER DISTRICT 3 TURNOVER

December 29, 2010



*Independently serving the citizens of
Oklahoma by promoting the
accountability and fiscal integrity of
governmental funds.*



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

**COUNTY OFFICER TURNOVER STATUTORY REPORT
LAILE WILSON
KAY COUNTY COMMISSIONER
DISTRICT 3
DECEMBER 29, 2010**

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) and in the Oklahoma Department of Libraries Publications Clearinghouse Digital Collection, pursuant to 74 O.S. § 3105.B.



Oklahoma State Auditor & Inspector

2300 N. Lincoln Blvd. • State Capitol, Room 100 • Oklahoma City, OK 73105 • Phone: 405.521.3495 • Fax: 405.521.3426

March 2, 2011

BOARD OF COUNTY COMMISSIONERS
KAY COUNTY COURTHOUSE
NEWKIRK, OKLAHOMA 74647

Transmitted herewith is the Kay County Commissioner, District 3, Officer Turnover Statutory Report for December 29, 2010. 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 "Gary A. Jones". The signature is fluid and cursive.

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



Oklahoma State Auditor & Inspector

2300 N. Lincoln Blvd. • State Capitol, Room 100 • Oklahoma City, OK 73105 • Phone: 405.521.3495 • Fax: 405.521.3426

Laile Wilson
Kay County Commissioner, District 3
Kay County Courthouse
Newkirk, Oklahoma 74647

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 29, 2010:

- Verify that equipment items on hand agree with inventory records as per 19 O.S. § 178.1.
- 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, equipment items on hand agreed with inventory records and machinery and equipment acquisitions, dispositions, and expenditures were in accordance with the statutory requirements. With respect to consumable items on hand agreeing with consumable inventory records, our finding is presented 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.

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

December 29, 2010

**COUNTY OFFICER TURNOVER STATUTORY REPORT
LAILE WILSON
KAY COUNTY COMMISSIONER
DISTRICT 3
DECEMBER 29, 2010**

SCHEDULE OF FINDINGS AND RESPONSES

Finding 2011-1 – Consumable Inventory

Criteria: Title 19 O.S. § 1502 prescribes the procedures to be used to account for supplies and materials used in the construction and maintenance of roads and bridges.

Condition: Based on our test work performed, consumable records are not accurate and up to date. When checking the amount of fuel in the tanks, gasoline was measured at 33 ¾” or 1075 gallons. The listing showed 1307 gallons. Diesel was measured at 46 ½” or 4907 gallons. The listing showed 4,763 gallons. There were nineteen 43’ long steel I-beams that had been given to the District by ODOT, but had not been added to the inventory listing.

Effect: This condition could result in the misappropriation of county supplies and materials.

Recommendation: OSAI recommends consumable records be updated to accurately reflect inventories on hand and these records be maintained perpetually.

Views of responsible officials and planned corrective actions:

Incoming Commissioner Tyson Rowe

We have received your response to the turnover audit performed on December 29, 2010. The findings are related to my predecessor, however consumable records such as the unleaded gasoline and the diesel fuel readings were noted and logged and will be corrected. Your final readings of 1075 gallons of unleaded and 4907 gallons of diesel will be used as my starting fuel amounts in gallons. The nineteen 43’ long steel I-beams have since been added to the inventory list at Kay County District 3.



OFFICE OF THE STATE AUDITOR AND INSPECTOR

2300 N. LINCOLN BOULEVARD, ROOM 100

OKLAHOMA CITY, OK 73105-4896

WWW.SAI.OK.GOV