



KINGFISHER COUNTY COMMISSIONER DISTRICT 3 TURNOVER

Statutory Report

April 18, 2024

Cindy Byrd, CPA
State Auditor & Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT
HEATH DOBROVOLNY
KINGFISHER COUNTY COMMISSIONER
DISTRICT 3
APRIL 18, 2024**

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 Prairie Collection (<http://digitalprairie.ok.gov/cdm/search/collection/audits/>) pursuant to 65 O.S. § 3-114.



July 15, 2024

BOARD OF COUNTY COMMISSIONERS
KINGFISHER COUNTY COURTHOUSE
KINGFISHER, OKLAHOMA 73750

Transmitted herewith is the Kingfisher County Officer Turnover Statutory Report for April 18, 2024. 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



Heath Dobrovlny
Kingfisher County Commissioner, District 3
Kingfisher County Courthouse
Kingfisher, Oklahoma 73750

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for April 18, 2024:

- 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 consumable items on hand agree with consumable inventory records maintained per 19 O.S. § 1502.

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.

A handwritten signature in blue ink that reads "Cindy Byrd".

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR

April 25, 2024

**COUNTY OFFICER TURNOVER STATUTORY REPORT
HEATH DOBROVOLNY
KINGFISHER COUNTY COMMISSIONER
APRIL 18, 2024**

SCHEDULE OF FINDINGS AND RESPONSES

Finding 2024-001 – Lack of Internal Controls and Noncompliance Over Consumable Inventory

Condition: Upon inquiry, observation, and test of one hundred four (104) consumable items, the following weaknesses were noted:

- Forty-four (44) items were noted to have variances in quantity.

Item	Quantity per County	Quantity per OSAI	Variance
6" Channel x 20'	4	2	-2
6" Channel x 40'	4	0	-4
6" W Beam x 20'	11	0	-11
6" x 6" H-Beam 20'	21	11	-10
Bridge Nails	1	0	-1
Coolant	12	2	-10
Decking 22ga 16'	136	53	-83
Delineator	162	78	-84
Diesel-Mate	5	0	-5
Grader Blades	42	41	-1
Guardrail Ends	16	11	-5
Guardrail New x 25'	21	8	-13
JT6 Grease	58	52	-6
Poly Pipe 30" x 13'	4	3	-1
8' Channel x 20'	8	2	-6
Asphalt R-P	39	21	-18
Flat Iron 4" x 1/2" X 20'	12	9	-3
Flat Iron 5/8" x 6" X 20'	1	0	-1
Poly Pipe 48" x 13'	4	0	-4
Sheet Piling 10ga 12' x 19" (\$113.76, \$1,706.39)	15	23	8
Sheet Piling 10ga 14' x 19" (\$172.24, \$9,990.12)	58	71	13
Sheet Piling 10ga 16' (\$66.13, \$66.13)	1	1	0
Sheet Piling 10ga 20' X 21" (\$241.23, \$21,710.52)	90	145	55

COUNTY OFFICER TURNOVER STATUTORY REPORT
HEATH DOBROVOLNY
KINGFISHER COUNTY COMMISSIONER
APRIL 18, 2024

Item	Quantity per County	Quantity per OSAI	Variance
Weld Studs	582	0	-582
1/2" Rebar x 24"	92	14	-78
1/2" Rebar x 40"	415	72	-343
10" x 10" H-Beams	30	28	-2
18" x 2' Band	1	0	-1
18" x 32" Pipe	5	3	-2
2" x 5' Chair W/Runner	240	210	-30
4-D Range Star	19	5	-14
20" x 40" Steel Pipe	1	0	-1
24" Flat Band	5	4	-1
24' x 48" WF Beam	7	0	-7
3 1/2" Rebar Chair	200	46	-154
3" x 12" x 16' Bridge Timbers	1	0	-1
3" x 3" x 1/4" Angle Iron	15	0	-15
3" x 4" x 1/4" Angle Iron	26	25	-1
3" x 5" x 1/4" Angle Iron	3	0	-3
30" 90# Bridge Beam	16	7	-9
30" x 40' Steel Pipe	6	2	-4
37" x 45' Steel Pipe	5	2	-3
4 1/2" Rebar Chair	222	134	-88
5/8" Rebar x 30'	629	126	-503

Cause of Condition: Policies and procedures have not been designed and implemented to ensure compliance with state statute by maintaining an accurate consumable inventories list.

Effect of Condition: These conditions resulted in noncompliance with state statute. When consumable inventories are not monitored on a regular basis, opportunities for misuse or theft of items are more likely to occur.

Recommendation: The Oklahoma State Auditor and Inspector's office (OSAI) recommends management design and implement a consumable item record for all consumable inventories in compliance with 19 O.S. § 1504.

Management Response: Management chose not to respond.

COUNTY OFFICER TURNOVER STATUTORY REPORT
HEATH DOBROVOLNY
KINGFISHER COUNTY COMMISSIONER
APRIL 18, 2024

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 quasi-governmental 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.

GAO Standards – Principle 6 – Define Objectives and Risk Tolerances – 6.05 states:

Definitions of Objectives

Management considers external requirements and internal expectations when defining objectives to enable the design of internal control. Legislators, regulators, and standard-setting bodies set external requirements by establishing the laws, regulations, and standards with which the entity is required to comply. Management identifies, understands, and incorporates these requirements into the entity’s objectives. Management sets internal expectations and requirements through the established standards of conduct, oversight structure, organizational structure, and expectations of competence as part of the control environment.

Title 19 O.S. § 1504 requires the receiving officer to maintain a record of all items received, disbursed, stored, and consumed by the department.

O·K·L·A·H·O·M·A
S·A·I
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