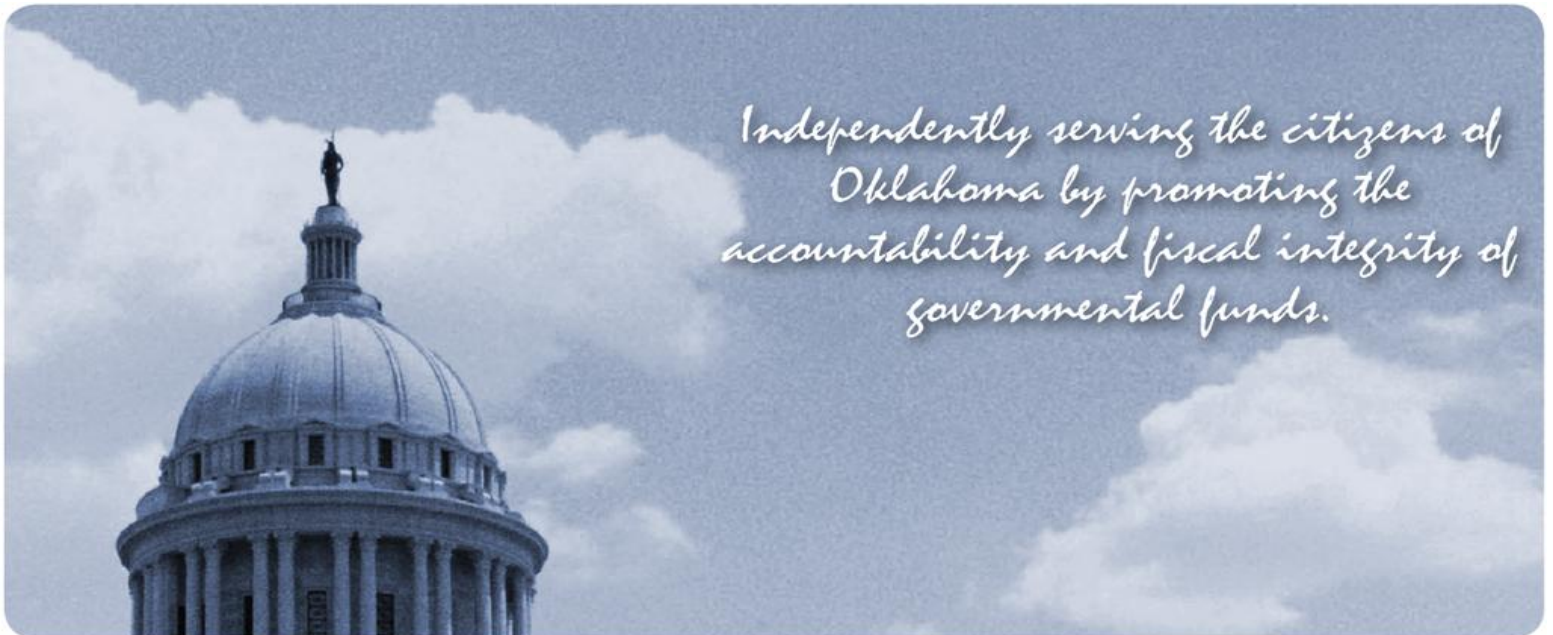


STATUTORY REPORT

KINGFISHER COUNTY COMMISSIONER DISTRICT 1 TURNOVER

December 16, 2014



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

**COUNTY OFFICER TURNOVER STATUTORY REPORT
EDWARD WILCZEK
KINGFISHER COUNTY COMMISSIONER
DISTRICT 1
DECEMBER 16, 2014**

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Oklahoma State Auditor & Inspector

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January 23, 2015

BOARD OF COUNTY COMMISSIONERS
KINGFISHER COUNTY COURTHOUSE
KINGFISHER, OKLAHOMA 73750

Transmitted herewith is the Kingfisher County Officer Turnover Statutory Report for December 16, 2014. 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 "Gary A. Jones".

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

Mr. Edward Wilczek
Kingfisher County Commissioner, District 1
Kingfisher County Courthouse
Kingfisher, Oklahoma 73750

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 16, 2014:

- Verify that equipment items on hand agree with inventory records maintained 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.
- 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.

A handwritten signature in blue ink, appearing to read "Gary A. Jones".

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

January 7, 2015

**COUNTY OFFICER TURNOVER STATUTORY REPORT
EDWARD WILCZEK
KINGFISHER COUNTY COMMISSIONER DISTRICT 1
DECEMBER 16, 2014**

SCHEDULE OF FINDINGS AND RESPONSES

Finding 2015-1 – Inadequate Internal Controls and Noncompliance Over Fixed Assets Listings

Condition: During our turnover review of the fixed assets it was determined that an inventory listing has been prepared and maintained by District 1; however, the listing has not been filed with the County Clerk.

Cause of Condition: Policies and procedures over the accounting for fixed assets have not been implemented in regard to compliance with state statutes.

Effect of Condition: This condition has resulted in noncompliance with state statutes.

Recommendation: OSAI recommends that management implement controls to comply with 19 O.S. § 178.3.

Criteria: Title19 O.S. § 178.3 states that the county clerk shall be custodian and repository of all inventory records, files and reports.

Finding 2015-2 – Inadequate Internal Controls Over and Noncompliance Over Consumable Inventory Verifications

Condition: While comparing consumable inventory items on hand to the consumable inventory cards, the following discrepancies were noted:

Description/Item	Recorded Amount	Actual Count	Variance Amount
15” Flat Band	11	12	1
2”x3” Angle Iron	40	50	10
21.7x14’ Sheeting	27	28	1
21.7x18’ Sheeting	2	3	1
21.7x16’ Sheeting	1	3	2
5/8” Rebar	686	696	10
Carsonite Reflector	17	19	2
Narrow Bridge Sign	22	24	2
Stop Sign	6	7	1
W2-24’ Reflective “T” Sign	9	12	3
W6x20’ Beam	300	280	(20)

Cause of Condition: Procedures have not been designed and implemented to accurately communicate the inventory items returned to the yard. Additionally, if the amount on hand is more than the amount recorded the District considers this acceptable and does not make adjustments. Some variances are due to the placement of used consumable items with the new items.

**COUNTY OFFICER TURNOVER STATUTORY REPORT
EDWARD WILCZEK
KINGFISHER COUNTY COMMISSIONER DISTRICT 1
DECEMBER 16, 2014**

Effect of Condition: Failure to maintain accurate consumable inventory records could result in inaccurate records.

Recommendation: OSAI recommends that the District periodically perform a review and reconcile amounts on hand to the amounts on records. Additionally, we recommend that any variances noted be investigated and adjustments be made as necessary and be properly approved.

Criteria: Title 19 O.S. 1502 requires that an inventory system be created and administrated for all supplies and materials of a county purchased in lots of Five Hundred Dollars (\$500.00) or more for use in the construction and maintenance of roads and bridges.



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