

**KINGFISHER
COUNTY
COMMISSIONER
DISTRICT 2
TURNOVER**

DECEMBER 17, 2008

**STATUTORY
REPORT**



Oklahoma State Auditor
& Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT
JIM SHIMANEK
KINGFISHER COUNTY COMMISSIONER
DISTRICT 2
DECEMBER 17, 2008**

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STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA
State Auditor

MICHELLE R. DAY, ESQ.
Chief Deputy



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March 5, 2009

BOARD OF COUNTY COMMISSIONERS
KINGFISHER COUNTY COURTHOUSE
KINGFISHER, OKLAHOMA 73750

Transmitted herewith is the Kingfisher County Commissioner, District 2, Officer Turnover Statutory Report for December 17, 2008. 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 "Steve Burrage". The signature is written in a cursive, flowing style.

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

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Jim Shimanek
Kingfisher County Commissioner, District 2
Kingfisher County Courthouse
Kingfisher, Oklahoma 73750

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 17, 2008:

- 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, the amount of total claims approved for the operation of said Office was not in excess of limitations, and machinery and equipment acquisitions, dispositions, and expenditures were in accordance with the statutory requirements. With respect to equipment items on hand agreeing with inventory records, and consumable items on hand agreeing with consumable inventory records, our findings are 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., section 24A.1 et seq.), and shall be open to any person for inspection and copying.

Sincerely,



STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

December 17, 2008

COUNTY OFFICER TURNOVER STATUTORY REPORT
JIM SHIMANEK
KINGFISHER COUNTY COMMISSIONER
DISTRICT 2
DECEMBER 17, 2008

SCHEDULE OF FINDINGS AND RESPONSES

Finding 2009-1 – Fixed Assets Inventory

Criteria: Title 19 O.S. § 178.1 states, “The board of county commissioners in each county of this state shall take or cause to be taken, an inventory of all working tools, apparatus, machinery and equipment belonging to the county or leased or otherwise let to it or to any department thereof, other than that which is affixed to and made a part of lands and buildings, the cost of which as to each complete working unit thereof is more than Five Hundred Dollars (\$500.00), and thereafter maintain or cause to be maintained a continuous inventory record...biennially thereafter, or oftener...”

Condition: We were unable to visually verify the following items on the County Clerk’s inventory for the District 2 County Commissioner:

County ID Number	Make	Model	Serial Number	Cost
372-370104	MAXON	SM4150 Radio	931242116	\$629.00
372-370155	ICOM	Unknown Radio	1CF320	\$671.80
372-D-4430002	GE	MLSH041 Radio	98770160	\$775.25

Effect: Inventory items were not accurately accounted for and the County’s assets may not be safeguarded.

Recommendation: OSAI recommends the County investigate the missing items and adjust their inventory records accordingly.

Views of responsible officials and planned corrective actions: Resolutions for disposal of equipment have been approved by the Board of County Commissioners.

Finding 2009-2 – Fixed Assets Inventory

Criteria: Title O.S. § 178.1 states, “The board of county commissioners in each county of this state shall take or cause to be taken, an inventory of all working tools, apparatus, machinery and equipment belonging to the county or leased or otherwise let to it or to any department thereof, other than that which is affixed to and made a part of lands and buildings, the cost of which as to each complete working unit thereof is more than Five Hundred Dollars (\$500.00), and thereafter maintain or cause to be maintained a continuous inventory record...biennially thereafter, or oftener...”

**JIM SHIMANEK, DISTRICT 2 COUNTY COMMISSWIONER
KINGFISHER COUNTY, OKLAHOMA
OFFICER TURNOVER REPORT
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Condition: The following item was not on the inventory list:

County ID Number	Model	Serial Number	Cost
372-D-3200009	Roller	2301-60-0275	\$500.00

Effect: Inventory items were not accurately accounted for and the County's assets may not be safeguarded.

Recommendation: OSAI recommends the County investigate the missing items and adjust their inventory records accordingly.

Views of responsible officials and planned corrective actions: Roller was purchased for a cost of \$500. Item was filed on less than \$500 inventory list. Item has since been moved to continuous inventory record.

Finding 2009-3 – 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: The following item was not on the inventory list:

Consumable Item	Actual Count	Count on Record
Grease Tubes	60	63

Effect: Inventory items were not accurately accounted for and the County's assets may not be safeguarded.

Recommendation: OSAI recommends the County maintain the consumable inventory record on a daily basis.

Views of responsible officials and planned corrective actions: County will maintain the consumable inventory record on a daily basis. Employees have been instructed to inform the secretary of changes in consumable inventory.



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