

STATUTORY REPORT

KIOWA COUNTY COMMISSIONER DISTRICT 3 TURNOVER

December 21, 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
JOYCE HOLDER
KIOWA COUNTY COMMISSIONER
DISTRICT 3
DECEMBER 21, 2010**

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Oklahoma State Auditor & Inspector

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February 14, 2011

BOARD OF COUNTY COMMISSIONERS
KIOWA COUNTY COURTHOUSE
HOBART, OKLAHOMA 73651

Transmitted herewith is the Kiowa County Commissioner, District 3, Officer Turnover Statutory Report for December 21, 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 written in a cursive style.

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



Oklahoma State Auditor & Inspector

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Joyce Holder, Kiowa County Commissioner
District 3
Kiowa County Courthouse
Hobart, Oklahoma 73651

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 21, 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.
- 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 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, consumable items on hand agreed with consumable inventory records; machinery and equipment acquisitions, dispositions, and expenditures were in accordance with statutes; and the amount of total claims approved for the operation of said Office was not in excess of limitations. With respect to equipment items on hand agreeing with 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.

Sincerely,

A handwritten signature in blue ink that reads "Gary A. Jones". The signature is written in a cursive style with a large initial "G" and a long, sweeping underline.

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

December 21, 2010

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SCHEDULE OF FINDINGS AND RESPONSES

Finding 2011-1 – Fixed Assets Inventory

Criteria: An important aspect of internal controls is the safeguarding of assets. Internal controls over safeguarding of assets constitute a process, affected by an entity's governing body, management, and other personnel, designed to provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the entity's assets and safeguard assets from loss, damage, or misappropriation.

Title 19 O.S. § 178.1 states in part:

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: The following equipment items did not appear on the inventory listing, but were physically verified:

301-104	S-10 Pickup
348-024	Timpte Reefer Trailer
348-023	Trailer
323-007	Caterpillar D7E Dozer
357-002	Tank Trailer
405-005	Caterpillar Engine

Effect: Inventory items were not accurately accounted for and the District 3 Commissioner's inventory may not be safeguarded.

Recommendation: OSAI recommends that the County Clerk maintain an accurate, up-to-date inventory listing for District 3 County Commissioner.

Views of responsible officials and planned corrective actions: The following action was taken by the County Clerk and District 3 County Commissioner to correct inventory records.

301-104	Added to computerized inventory
348-024	Co-owned by three districts on inventory records
348-023	Co-owned by three districts on inventory records
323-007	Corrected inventory records to reflect accurate number on equipment
357-002	Listed as junked on inventory records
405-005	Corrected inventory to reflect equipment on inventory



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