

**KIOWA COUNTY
COMMISSIONER
DISTRICT 2
TURNOVER**

DECEMBER 17, 2008

STATUTORY REPORT



Oklahoma State Auditor
& Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT
ROBERT BOELTE
KIOWA 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



2300 N. Lincoln Boulevard State Capitol, Room 100 Oklahoma City, OK 73105-4801 Phone (405) 521-3495 Fax (405) 521-3426 www.sai.ok.gov

February 18, 2009

BOARD OF COUNTY COMMISSIONERS
KIOWA COUNTY COURTHOUSE
HOBART, OKLAHOMA 73651

Transmitted herewith is the Kiowa 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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Robert Boelte
Kiowa County Commissioner, District 2
Kiowa County Courthouse
Hobart, Oklahoma 73651

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 the 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 statutory requirements. With respect to equipment items on hand agreeing with inventory records and consumable items on hand agreeing to 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,

A handwritten signature in blue ink that reads "Steve Burrage". The signature is written in a cursive style with a large, stylized "S" and "B".

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

December 17, 2008

**COUNTY OFFICER TURNOVER STATUTORY REPORT
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KIOWA 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	Description	Comment
302-041B	Truck Tractor	Loaned to District 1
320-11B	Paddle Foot Roller	Loaned to District 1
412-003B	Diesel Pump	Not located
413-003B	Diesel Tank	Replaced with new tank
999-031	Portable Labeler	Loaned to Sheriff

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

Recommendation: OSAI recommends the County determine the location or disposition of inventory items and adjust their inventory records accordingly as set forth in 19 O.S. § 178.1.

Views of responsible officials and planned corrective actions: It has been confirmed that items 302-041B and 320-11B are located at District 1. Item 413-003B was scheduled for replacement and was bid to be sold. The tank was picked up by the successful bidder on December 11, 2008. District 2 received check for payment of \$2,000 on December 11, 2008. The item has been removed from all inventory lists. Item 412-003B has been located in junked items, and will be officially removed by resolution at the next Board meeting with notation as cited. Item 999-031 was on temporary load to the Sheriff’s Department, and has since been returned to District 2.

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Finding 2009-2 –Inventory Records

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: A discrepancy was noted when comparing District Barn consumable records to the physical counts.

<u>Description</u>	<u>Inventory Count</u>	<u>Physical Count</u>	<u>Variance Long (Short)</u>
7" Pipe	724	0	(724)

Effect: This condition could result in the possible misappropriation of County assets.

Recommendation: OSAI recommends that consumable inventory records be maintained in accordance with state statutes.

Views of responsible officials and planned corrective actions: We concur with the comments and recommendations.



**OFFICE OF THE STATE AUDITOR AND INSPECTOR
2300 N. LINCOLN BOULEVARD, ROOM 100
OKLAHOMA CITY, OK 73105-4896**

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