



LEFLORE COUNTY ASSESSOR TURNOVER

Statutory Report

January 3, 2019

Cindy Byrd, CPA
State Auditor & Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT
BRENDA COCKBURN
LEFLORE COUNTY ASSESSOR
JANUARY 3, 2019**

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Cindy Byrd, CPA | State Auditor & Inspector

2300 N. Lincoln Blvd., Room 123, Oklahoma City, OK 73105 | 405.521.3495 | www.sai.ok.gov

February 14, 2019

BOARD OF COUNTY COMMISSIONERS
LEFLORE COUNTY COURTHOUSE
POTEAU, OKLAHOMA 74953

Transmitted herewith is the LeFlore County Officer Turnover Statutory Report for January 3, 2019. 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



Brenda Cockburn
LeFlore County Assessor
LeFlore County Courthouse
Poteau, Oklahoma 74953

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for January 3, 2019.

- Verify that equipment items on hand agree with inventory records maintained 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 a monthly report of the Office is on file with the County Clerk per 19 O.S. § 684.
- Verify that the Office is not exceeding the maximum amount of cash authorized for their change needs per 19 O.S. § 682.
- Verify that the Officers' depository account balances reconcile with the County Treasurer's records and that undeposited cash reconciles to receipts.

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.



CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR

January 31, 2019



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SCHEDULE OF FINDINGS AND RESPONSES

Finding 2019-001 – Fixed Assets Inventory

Condition: Upon inquiry of County personnel, observation, and review of documents regarding fixed asset inventory, the following was noted:

- Four (4) of the twenty-seven (27) items listed on the inventory list that were tested could not be located:
 - One (1) Printer (H-200.105),
 - One (1) Server (H-200.148), and
 - Two (2) computers (H-200.063 and H-200-064).
- Two (2) computers located in the office are being utilized by employees but were not listed on inventory because they were approved to be junked by the Board of County Commissioners in August 2018. (H-218-068 and H-200.069).

Cause of Condition: Policies and procedures have not been designed and implemented to ensure all inventory is accounted for. Additionally, policies and procedures have not been designed and implemented to correctly dispose of items when approved by the Board of County Commissioners.

Effect of Condition: This condition could result in misappropriation of county assets, inaccurate records, unauthorized use, or loss of inventory.

Recommendation: The Oklahoma State Auditor and Inspector’s Office (OSAI) recommends that management implement internal controls to ensure compliance with 19 O.S. § 178.1.

Management Response:

County Assessor: The printer should have been junked, it was old and did not work. The server was hit by a power surge during a storm. The other computers should also have been taken off the inventory sheet, they should have been junked. The two computers that the field men are still using were going to be replaced but I had not replaced them yet.

Criteria: 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 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 of like tools, apparatus, machinery, and equipment purchased, leased or otherwise coming into custody of the county or of any office, board, department, commission or any either thereof, and the disposition thereof whether sold, exchanged, leased, or let where authorized by statute, junked, strayed or stolen, and

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annually thereafter, or oftener in the event of death, resignation or removal of an elective officer with a term, to verify or cause to be verified by count and report of the same as of the end of a term of office....”

O·K·L·A·H·O·M·A
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