

**LINCOLN COUNTY**

**COUNTY  
COMMISSIONER  
DISTRICT 1  
TURNOVER**

NOVEMBER 10, 2008

**STATUTORY REPORT**



Oklahoma State Auditor  
& Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT  
LINCOLN COUNTY COMMISSIONER  
DISTRICT 1  
NOVEMBER 10, 2008**

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# STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA  
State Auditor

MICHELLE R. DAY, ESQ.  
Chief Deputy



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December 19, 2008

BOARD OF COUNTY COMMISSIONERS  
LINCOLN COUNTY COURTHOUSE  
CHANDLER, OKLAHOMA 74834

Transmitted herewith is the Lincoln County District 1 Commissioner, Officer Turnover Report for November 10, 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".

STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

A handwritten signature in blue ink that reads "Michelle R. Day".

MICHELLE R. DAY, ESQ.  
DEPUTY STATE AUDITOR & INSPECTOR

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Lincoln County Commissioner, District 1  
Lincoln County Courthouse  
Chandler, Oklahoma 74834

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for November 10, 2008:

- 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.

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, 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 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.

A handwritten signature in blue ink that reads "Steve Burrage".

STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

A handwritten signature in blue ink that reads "Michelle R. Day".

MICHELLE R. DAY, ESQ.  
DEPUTY STATE AUDITOR & INSPECTOR

November 12, 2008

**COUNTY OFFICER TURNOVER STATUTORY REPORT  
LINCOLN COUNTY COMMISSIONER, DISTRICT 1  
NOVEMBER 10, 2008**

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**SCHEDULE OF FINDINGS AND RESPONSES**

**Finding 2009-1 – Lack of 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 therefore maintain or cause to be maintained a continuous inventory record thereof 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 or either thereof, and the disposition thereof whether sold, exchanged, leased, or let where authorized by statute, junked, strayed or stolen, and biennially thereafter...

Title 19 O.S. § 1502.A.1.b.(2) states that an inventory system shall be administered 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.

Condition: From test work performed, it appears equipment inventory lists for District 1 are not up-to-date and an accurate inventory record is not on file with the County Clerk's office. Fourteen items on the list were not located, and eleven items we observed were not on the inventory list. We were also unable to locate consumable inventory records.

Effect: The lack of an accurate inventory record could result in unrecorded transactions and misappropriation of assets and is also a violation of state statutes.

Recommendation: OSAI recommends the Board of County Commissioners cause to be taken a biennial inventory of all working tools, apparatus, machinery, and equipment belonging to the County. We also recommend that these inventories be documented and filed with the County Clerk. OSAI also recommends management take steps to ensure that consumable inventory records are maintained and updated on a daily basis. OSAI further recommends management take steps to ensure that fuel records reconcile to fuel on hand. This process should include sign-up sheets that are signed by the individual receiving the fuel, sticking the tanks weekly and documenting those results on the fuel records to determine records are accurate.

Views of responsible officials and planned corrective actions:

Incoming Commissioner District 1, Don Sporleder

New management will correct the situation. A current and accurate inventory record of equipment and consumables will be established, maintained throughout the year and also filed with the County Clerk.





**OFFICE OF THE STATE AUDITOR AND INSPECTOR  
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