



# LOGAN COUNTY COMMISSIONER DISTRICT 2 TURNOVER

## Statutory Report

January 2, 2025

**Cindy Byrd, CPA**  
State Auditor & Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT  
CHARLIE MEADOWS  
LOGAN COUNTY COMMISSIONER  
DISTRICT 2  
JANUARY 2, 2025**

---

This publication, issued by the Oklahoma State Auditor and Inspector's Office as authorized by 19 O.S. § 171, has not been printed, but is available on the agency's website ([www.sai.ok.gov](http://www.sai.ok.gov)) and in the Oklahoma Department of Libraries Publications Clearinghouse Digital Prairie Collection (<http://digitalprairie.ok.gov/cdm/search/collection/audits/>) pursuant to 65 O.S. § 3-114.



**OKLAHOMA**  
Office of the State Auditor & Inspector

Cindy Byrd, CPA | State Auditor & Inspector

2300 N. Lincoln Blvd., Room 123, Oklahoma City, OK 73105 | 405.521.3495 | [www.sai.ok.gov](http://www.sai.ok.gov)

---

February 6, 2025

BOARD OF COUNTY COMMISSIONERS  
LOGAN COUNTY COURTHOUSE  
GUTHRIE, OKLAHOMA 73044

Transmitted herewith is the Logan County Officer Turnover Statutory Report for January 2, 2025. 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



Floyd Coffman  
Logan County Commissioner, District 2  
Logan County Courthouse  
Guthrie, Oklahoma 73044

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for January 2, 2025:

- Verify that equipment items on hand agree with inventory records maintained per 19 O.S. § 178.1 and 19 O.S. § 178.2.
- Verify that consumable items on hand agree with consumable inventory records maintained per 19 O.S. § 1502.
- 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 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 27, 2025

**COUNTY OFFICER TURNOVER STATUTORY REPORT  
CHARLIE MEADOWS  
LOGAN COUNTY COMMISSIONER  
JANUARY 2, 2025**

---

**SCHEDULE OF FINDINGS AND RESPONSES**

**Finding 2025-001 – Lack of Internal Controls and Noncompliance Over Consumable Inventories**

**Condition:** During the physical count and reconciliation of thirteen (13) consumable items, the following variances were noted:

<b>Consumable Item</b>	<b>Consumable Quantity Record</b>	<b>Consumable Quantity Measured and Verified by Auditor</b>	<b>Total Variance</b>	<b>Percent Variance</b>
6" Fiberglass Pipe	282.24	720.00	437.76	60.80%
Concrete Barriers	11.00	16.00	5.00	31.25%
Unleaded Fuel (Gallons)	1,526.90	1,366.29	(160.61)	-11.76%
Diesel (Gallons)	3,844.10	3,728.06	(116.04)	-3.11%

**Cause of Condition:** Policies and procedures have not been adequately designed and implemented by management to ensure compliance with state statute for the accurate reporting and safeguarding of consumable inventory.

**Effect of Condition:** This condition resulted in noncompliance with state statute. When consumable inventory items are not adequately documented, the opportunity for misappropriation and undetected errors could result.

**Recommendation:** The Oklahoma State Auditor & Inspector’s Office (OSAI) recommends that management design and implement internal controls to ensure compliance with state statute over consumable inventory.

**Management Response:**

**Incoming District 2 Commissioner:** The following corrective action will be taken below:

- The 6" fiberglass, we will dispose of this pipe, as it was donated more than 10 years ago and is something we cannot use due to the size and condition.
- The 5 concrete barriers missing are surrounding our sand/salt supply according to employees.
- The unleaded fuel the meter on the tank is incorrect, we will look into replacing the faulty meter and in the meantime will use the stick gauge on a weekly basis.
- The diesel fuel, we have the same issue as stated above and will follow the same procedure, until we can afford to replace the current meters.

**COUNTY OFFICER TURNOVER STATUTORY REPORT**  
**CHARLIE MEADOWS**  
**LOGAN COUNTY COMMISSIONER**  
**JANUARY 2, 2025**

---

**Criteria:** The United States Government Accountability Office’s *Standards for Internal Control in the Federal Government* (2014 version) aided in guiding our assessments and conclusion. Although this publication (GAO Standards) addresses controls in the federal government, this criterion can be treated as best practices and may be applied as a framework for an internal control system for state, local, and quasi-governmental entities.

The GAO Standards – Principle 10 – Design Control Activities – 10.03 states in part:

*Physical control over vulnerable assets*

Management establishes physical control to secure and safeguard vulnerable assets. Examples include security for and limited access to assets such as cash, securities, inventories, and equipment that might be vulnerable to risk of loss or unauthorized use. Management periodically counts and compares such assets to control records.

The GAO Standards – Section 2 – Objectives of an Entity – OV2.24 states in part:

*Safeguarding of Assets*

Management designs an internal control system to provide reasonable assurance regarding prevention or prompt detection and correction of unauthorized acquisition, use, or disposition of an entity’s assets.

Title 19 O.S. § 1504(A) requires the receiving officer to maintain a record of all items received, disbursed, stored, and consumed by the department.

O·K·L·A·H·O·M·A  
S·A·I  
STATE AUDITOR & INSPECTOR



**Cindy Byrd, CPA | State Auditor & Inspector**

2300 N. Lincoln Blvd., Room 123, Oklahoma City, OK 73105 | 405.521.3495 | [www.sai.ok.gov](http://www.sai.ok.gov)