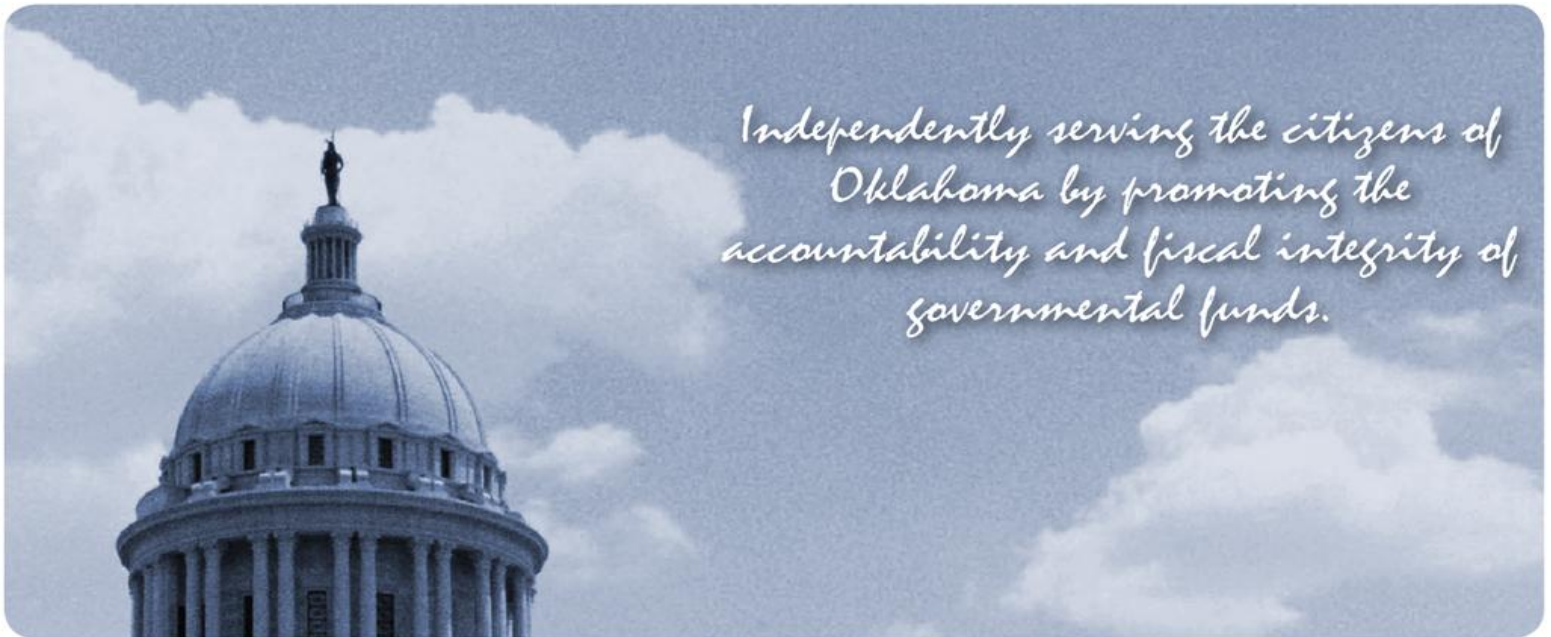


STATUTORY REPORT

LOGAN COUNTY COMMISSIONER DISTRICT 1 TURNOVER

December 29, 2014



Oklahoma State
Auditor & Inspector
Gary A. Jones, CPA, CFE

**COUNTY OFFICER TURNOVER STATUTORY REPORT
MARK SHARPTON
LOGAN COUNTY COMMISSIONER
DISTRICT 1
DECEMBER 29, 2014**

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Oklahoma State Auditor & Inspector

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January 30, 2015

BOARD OF COUNTY COMMISSIONERS
LOGAN COUNTY COURTHOUSE
GUTHRIE, OKLAHOMA 73044

Transmitted herewith is the Logan County Officer Turnover Statutory Report for December 29, 2014. 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, appearing to read "Gary A. Jones", written in a cursive style.

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



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Mr. Mark Sharpton
Logan County Commissioner, District 1
Logan County Courthouse
Guthrie, Oklahoma 73044

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 29, 2014:

- Verify that equipment items on hand agree with 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.
- Verify that the Office is not exceeding the maximum amount of cash authorized for their change needs per 19 O.S. § 682.
- Verify that a monthly report of the Office is on file with the County Clerk per 19 O.S. § 684.

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.

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

December 29, 2014

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SCHEDULE OF FINDINGS AND RESPONSES

Finding 2015-01 – Inadequate Internal Controls and Noncompliance Over Fixed Assets

Condition: During our review of fixed assets, the Oklahoma State Auditor and Inspector (OSAI) noted the following exceptions:

- Of the 86 items on the inventory list, 29 items either did not have a County identification number or had the wrong identification number.
- Of the 24 items requiring “Property of Logan County” identification, 15 items were not marked with those labels.
- The following items could not be located:

Inventory Number	Description
42D1-301-12	2008 Ford F350 (Totaled)
42D1-330-09	2005 Echo Pole Saw
42D1-330-12	2011 Chain Saw
42D1-330-13	2011 Chain Saw
42D1-455-02	2011 Weed Eater

- The following items were not on the inventory list:

Inventory Number	Description
42D1-404-02	Lincoln Stock Welder
42D1-430-14	Billy Goat Mower
42D1-427-07	Bench Grinder
	Snow Plow
	Snow Plow

Cause of Condition: Procedures have not been designed to implement internal controls over the safeguarding of fixed assets by placing inventory tags on all inventory items and maintaining an accurate inventory listing.

Effect of Condition: These conditions resulted in noncompliance with state statutes. Failure to maintain accurate records of fixed assets and perform a periodic physical inventory of fixed assets could result in inaccurate records, unauthorized use of fixed assets, or misappropriation of fixed assets.

Recommendation: OSAI recommends that management implement controls to comply with 19 O.S. § 178.1. OSAI also recommends the district perform a review and reconciliation of fixed assets inventory on hand to fixed assets records, on an annual basis. Further, OSAI recommends management implement controls to comply with 19 O.S. § 645.

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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 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...annually thereafter, or oftener...”

Title 69 O.S. § 645 states, “The board of county commissioners shall cause each piece of county-owned, rented, or leased road machinery and equipment, and each automobile and truck, to be marked in accordance with the provisions of this section. County-owned automobiles, trucks, road machinery and equipment shall be conspicuously and legibly marked PROPERTY OF (name of county) COUNTY, on each side, in upper case letters, on a background of sharply contrasting color.”



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