



MCCURTAIN COUNTY  
COMMISSIONER DISTRICT 1 TURNOVER

**Statutory Report**

December 29, 2022

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

**COUNTY OFFICER TURNOVER STATUTORY REPORT  
CHRIS WHITE  
MCCURTAIN COUNTY COMMISSIONER  
DISTRICT 1  
DECEMBER 29, 2022**

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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.



March 16, 2023

BOARD OF COUNTY COMMISSIONERS  
MCCURTAIN COUNTY COURTHOUSE  
IDABEL, OKLAHOMA 74745

Transmitted herewith is the McCurtain County Officer Turnover Statutory Report for December 29, 2022. 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



Chris White  
McCurtain County Commissioner, District 1  
McCurtain County Courthouse  
Idabel, Oklahoma 74745

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 29, 2022:

- 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 machinery and equipment acquisitions, dispositions, and expenditures are in accordance with 19 O.S. § 333.
- 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

December 29, 2022

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**SCHEDULE OF FINDINGS AND RESPONSES**

**Finding 2023-001 – Internal Controls and Noncompliance Over Fixed Assets and Consumable Inventory**

**Condition:** While comparing the items listed on the District’s inventory to the inventory on hand, the following exceptions were noted:

- One (1) item listed on the inventory list was unable to be located:

| <b>County Number</b> | <b>Description</b>                | <b>Value</b> |
|----------------------|-----------------------------------|--------------|
| D1-445.3             | 1" Ingersoll Rand Air Impact Tool | \$605        |

Additionally, while comparing the items listed on the District’s consumable inventories to the consumable inventories on hand, the following exceptions were noted:

- One (1) 15” x 24’ pipe could not be located.
- Fuel logs are not maintained and fuel reconciliations are not performed for four (4) satellite fuel tanks.

| <b>County Number</b> | <b>Description</b> | <b>Amount of Fuel on Hand (Inches)</b> |
|----------------------|--------------------|--|
| D1-413.3             | 500 Gallon Tank    | 21.5"                                  |
| D1-413.4             | 500 Gallon Tank    | 16"                                    |
| D1-413.5             | 500 Gallon Tank    | 19"                                    |
| D1-413.7             | 1,000 Gallon Tank  | 13"                                    |

**Cause of Condition:** Policies and procedures have not been designed and implemented over the County’s fixed assets and consumable inventories to ensure compliance with state statutes.

**Effect of Condition:** These conditions resulted in noncompliance with state statutes and inaccurate fixed asset and consumable inventory records. When consumable inventory items are not adequately safeguarded and accounted for, there is an opportunity for misappropriation and undetected errors.

**Recommendation:** The Oklahoma State Auditor & Inspector’s Office (OSAI) recommends that management design and implement internal controls to ensure compliance with state statutes and that fixed assets and consumable inventories are safeguarded against misuse and loss.

**Management Response:**

**Outgoing County Commissioner:** Chose not to respond.

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**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 quasigovernmental entities.

The GAO Standards – Section 2 – Establishing an Effective Internal Control System – OV 2.24 states in part:

*Safeguarding of Assets*

A subset of the three categories of objectives is the 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.

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.

Title 19 O.S. § 1502(A)(1), which requires a prescribed uniform identification system for all supplies, materials, and equipment of a county used for maintenance for roads and bridges:

Title 19 O.S. § 1502(B)(1) which requires a prescribed uniform identification system for all supplies, materials, and equipment of a county not used in the construction and maintenance for roads and bridges.

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



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

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