



MCCURTAIN COUNTY
COMMISSIONER DISTRICT 3 TURNOVER

Statutory Report

December 29, 2022

Cindy Byrd, CPA
State Auditor & Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT
JIMMY WESTBROOK
MCCURTAIN COUNTY COMMISSIONER
DISTRICT 3
DECEMBER 29, 2022**

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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

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



Jimmy Westbrook
McCurtain County Commissioner, District 3
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

February 8, 2023

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MCCURTAIN COUNTY COMMISSIONER
DECEMBER 29, 2022**

SCHEDULE OF FINDINGS AND RESPONSES

Finding 2023-01 – 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:

- The inventory list filed with the McCurtain County Clerk’s office was not signed by two (2) District representatives.
- Eight (8) items on the inventory list were unable to be located:

Serial Number	Description
4937353221	Flail Head Boom Mower
D407	Back Amp Chain Host
30463736	Manitwoc Icemaker
11865	MS31120 Chainsaw-Stihl
261660914	MS310 Chainsaw-Stihl
26184370	MS-390 Chainsaw-Stihl
262743692	MS-310 Chainsaw-Stihl
161529434	MS440 Chainsaw-Stihl

Additionally, five (5) items were not listed on the District’s inventory:

- Pull Behind Roller
- Felker PC II Walk Behind Gas Powered Concrete Saw
- HP Office Jet Printer, Serial CN75RF61FH
- John Deere, Model 672G, VIN 1DW67GXVFF671013 (Lease)
- Tiger Utility Trailer, VIN 5UTBU1629MM020421

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

- Four (4) CAT Cutting Edges Part Number T74767 70-1158 were located on site while consumable inventory records quantified two (2) on hand, resulting in a variance of two (2).
- Fuel is not being accurately reconciled.
 - The District’s gasoline measurement has a variance of 41.71 gallons.
 - The District’s diesel measurement has a variance of 38.31 gallons.

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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 state statutes and that fixed assets and consumable inventories are safeguarded against misuse and loss.

Management Response:

Outgoing County Commissioner: Regarding the boom mower, I believe it was destroyed in a fire. Additionally, items not found should have been listed on the District's inventory. Regarding the items not located, to the best of my knowledge these items were verified by the staff when performing the most recent inventory verification. The consumables and fuel should have been reconciled weekly, I'm not sure why they were not.

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. § 178.2 states, "It shall be and is hereby made the duty of every county officer, board, commission, or department, and by record directive of the board of county commissioners may be made the duty of any employee of the board of county commissioners subject to summary discharge and removal by the board, to conform in all respects and be amenable

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to all uniform resolutions adopted by their respective boards of county commissioners directing the taking, recording, maintaining and reporting inventories of properties in their respective custody in accordance with the provisions of this act. It shall be the duty and responsibility of each elected county official to create and maintain inventory records of said office. Such inventory shall be filed with the county clerk.

Title 19 O.S. § 1502(A) states, “The board of county commissioners or a designated employee shall: a. prescribe a uniform identification system for all supplies, materials and equipment of a county used in the construction and maintenance of roads and bridges, and b. create and administer an inventory system for all: (1) equipment of a county having an original cost of Two Thousand Five Hundred Dollars (\$2,500.00) or more for use in the construction and maintenance of roads and bridges, and (2) supplies and materials of a county purchased in lots of Two Thousand Five Hundred Dollars (\$2,500.00) or more for use in the construction and maintenance of roads and bridges. Such person shall be the county road and bridge inventory officer.”

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.

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