



# MCINTOSH COUNTY CLERK TURNOVER

## Statutory Audit

January 6, 2021

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

**COUNTY OFFICER TURNOVER STATUTORY REPORT  
RONDA PRINCE  
MCINTOSH COUNTY CLERK  
JANUARY 6, 2021**

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Cindy Byrd, CPA | State Auditor & Inspector

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March 15, 2021

BOARD OF COUNTY COMMISSIONERS  
MCINTOSH COUNTY COURTHOUSE  
EUFAULA, OKLAHOMA 74432

Transmitted herewith is the McIntosh County Officer Turnover Statutory Report for January 6, 2021. 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



Deena Farrow  
McIntosh County Clerk  
McIntosh County Courthouse  
Eufaula, Oklahoma 74432

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for January 6, 2021:

- Verify that equipment items on hand agree with inventory records maintained 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 a monthly report of the Office is on file with the County Clerk per 19 O.S. § 684.
- Verify that the Office is not exceeding the maximum amount of cash authorized for their change needs per 19 O.S. § 682.
- Verify that the Officers' depository account balances reconcile with the County Treasurer's records and that undeposited cash reconciles to receipts.

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

March 2, 2021



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MCINTOSH COUNTY CLERK  
DECEMBER 31, 2020**

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**SCHEDULE OF FINDINGS AND RESPONSES**

**Finding 2021-001 – Lack of Internal Controls and Noncompliance Over Fixed Assets**

**Condition:** While comparing the County Clerk’s inventory list and fixed assets cards to the inventory on hand, the following exceptions were noted:

- Two (2) workstations on the inventory list could not be located (F105-22 and F105-23), however, it was noted that there were two (2) workstations located in the Clerk's office that did not have inventory tags on them.
- Two (2) workstations with a duplicate inventory tag (F105-24). One (1) was located in the County Clerk's office (Clerk 12) and one (1) in room 201.
- Two (2) roller shelves could not be located. They were marked "junked" on the June 2020 inventory list, however, there is no documentation of them being junked and they are still listed on the current inventory list (F108-02 and F108-10).
- One (1) 2019 HP workstation computer SN MXL9131NGW (F218-61) could not be located. It was noted that this item was listed to be surplusd at the December 12, 2020 meeting, however, it was disapproved by the BOCC. A computer was verified in room 201 with inventory tag F218-61. However, it was HP CPU Z230 SN 2UA4130V7J which is identified on the inventory list as F218-90.
- One (1) serial number listed on the inventory list for item an HP Pavilion computer (F218-102) did not agree. Listed as SN 8CG7374BZB and should be 8CG7374BZV.
- It was noted the following eight (8) computers verified are missing the hard drives:

<b>County Inventory Tag</b>	<b>Serial Number</b>
○ None	2UB530087B
○ F218-61	2UA4130V7J
○ F 218-96	2UA6502P18
○ None	2UA3020WPY
○ None	MXL501073X
○ F218-50	MXL501072Y
○ None	2UA4371S5D
○ None	MXL7321H92

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

**Effect of Condition:** These conditions resulted in noncompliance, incomplete and inaccurate fixed asset records, and possible loss of county property.

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**Recommendation:** The Oklahoma State Auditor & Inspector recommends that management implement internal controls to ensure compliance with state statutes and to ensure that fixed assets are safeguarded against misuse and loss.

**Management Response:**

**Outgoing County Clerk:** My intentions were to leave office projects completed before leaving, not leaving an unorganized mess for the next person. Employees had been filing all over the place and was hard to find anything. To my knowledge, there should not be anything missing. I do not have access now to go over list and find everything. My assumption is anything missing would have taken place after I left on December 31, 2020 until the time of the audit. I did not request an audit, because I did not feel there was a need for one.

**Incoming County Clerk:** This finding was under the management of the previous County Clerk. I will be conducting a new and updated inventory list of County Clerk property before April 1, 2021.

**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 – 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.

Additionally, The GAO Standards – Section 2 – Establishing an Effective Internal Control System – Objectives of an Entity - OV2.24 states in part:

*Compliance Objectives*

*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. § 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

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(\$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 either thereof, and the disposition thereof whether sold, exchanged, leased, or let where authorized by statute, junked, strayed or stolen, and annually thereafter...”

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 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.”

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S·A·I  
STATE AUDITOR & INSPECTOR



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