



# MUSKOGEE COUNTY CLERK TURNOVER

## Statutory Report

December 16, 2020

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

**COUNTY OFFICER TURNOVER STATUTORY REPORT  
DIANNA COPE  
MUSKOGEE COUNTY CLERK  
DECEMBER 16, 2020**

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Cindy Byrd, CPA | State Auditor & Inspector

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March 15, 2021

BOARD OF COUNTY COMMISSIONERS  
MUSKOGEE COUNTY COURTHOUSE  
MUSKOGEE, OKLAHOMA 74401

Transmitted herewith is the Muskogee County Officer Turnover Statutory Report for December 16, 2020. 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". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

CINDY BYRD, CPA  
OKLAHOMA STATE AUDITOR & INSPECTOR



Dianna Cope  
Muskogee County Clerk  
Muskogee County Courthouse  
Muskogee, Oklahoma 74401

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 16, 2020:

- 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

January 19, 2021



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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:

- Forty-one (41) items could not be located.

County Identification Number	Description	Serial Number	Cost
F-102-101A	Executive mesh chair	N/A	\$385.00
F-104-14	4 drawer filing cabinet	N/A	not listed
F-104-19	6 drawer filing cabinet	N/A	not listed
F-104-20	6 drawer filing cabinet	N/A	not listed
F-104-40	2 Drawer filing cabinet 512 CP	N/A	\$25.70
F-104-42	2 Drawer filing cabinet 512 CP	N/A	\$125.70
F-104-67	Lateral File Cabinet	N/A	\$540.00
F-104-82	Jhowell 3 drawer desk	N/A	\$191.55
F-105-27	Credenza shell	N/A	\$145.00
F-110-18	Typing table	N/A	\$105.00
F-110-21C	Folding table	N/A	not listed
F-110-25	Small work table	N/A	\$104.00
F-110-26	Round table	N/A	\$123.00
F-110-29	Table	N/A	\$94.99
F-110-32	Table	N/A	not listed
F-110-33	Banquet Table	N/A	not listed
F-110-34	Table	N/A	not listed
F-111-07A	Desktop organizer	N/A	\$297.75
F-111-08	Desktop organizer	N/A	\$297.75
F-111-09	Desktop organizer	N/A	\$297.75
F-111-10	Desktop organizer	N/A	\$297.75
F-111-11	Desktop organizer	N/A	\$297.75
F-204-01	Tower fan	N/A	\$29.99
F-218-033	4 data cabinet	N/A	\$880.00
F-218-034	Computer file cabinet	N/A	\$739.00
F-218-048	Computer file cabinet	N/A	\$739.00

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County Identification Number	Description	Serial Number	Cost
F-218-100	Compaq Elite 8000	MXL03803LL	\$1,068.00
F-218-109	Docking station	CNU046ZPXV	\$269.00
F-218-111	LE 2201 Monitor	CNK04405HV	\$209.00
F-218-114	DVS system	8112031366	not listed
F-218-117	HP Z220 Core 15 4	2UA424275X	\$1,175.00
F-218-120	HP Z220 Workstation	2UA424275Z	\$1,175.00
F-218-82	Deskjet printer 450	SG41E311KF	not listed
F-218-84B	Monitor	N/A	not listed
F-218-92B	Monitor	CNP521KGYM	not listed
F-218-97	Fax	BON327735	\$362.21
F-219-06	Mobile Scanner DS	U63567M3U111837	\$195.63
F-219-07	Office Jet 6600	CN41C8R02S	\$179.00
F-219-08	Office Jet 6700	CN43NDSIRT	\$188.78
F-219-09	Office Jet 6700	CN43NDSIS7	\$188.78
F-219-10A	Epson	N/A	\$397.00

**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 with state statutes and incomplete and inaccurate fixed asset records.

**Recommendation:** The Oklahoma State Auditor & Inspector's Office (OSAI) recommends that management implement internal controls to ensure compliance with 19 O.S. § 178.1, 19 O.S. § 178.2, and that fixed assets are safeguarded against misuse and loss.

**Management Response:**

**County Clerk:** I was able to find some of the items on the list before I had to leave office. I thought most of these items were junked before taken to the basement. I know some items were thrown away when cleaning up after flooding in the storage rooms and basement.

I was able to locate some of the items as noted:

- There were several tables in the basement, however, we were unable to move everything to find asset tags.
- We have had the same camera system for years, but we did find two older camera systems in storage.
- There are many old monitors, but we were unable to get numbers off of them.

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- F-102-101A was found but number was missing.
- F-104-19 and F-104-20 was given to District 2.
- F-104-42 was found in land records but failed to take a picture.
- F-110-18 was found but no inventory number on item.
- F-111-07A, F-111-08, F-111-10, F-111-11 these were part of desks that were transferred to other departments within the county when our office bought new ones.
- F-204-01 was loaned to BOCC to use in meeting room.
- F-218-048 and F-218-100 were found in vault room.

**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.

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 thereof and of like tools, apparatus, machinery and equipment purchased, leased or otherwise coming into the custody of the county or of any office, board, department, commission...”

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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**Finding 2021-002 – Noncompliance Over Fund Balance Limitations**

**Condition:** While performing a test of the County Clerk’s appropriation accounts, it was noted that two cash funds had more than fifty percent (50%) of the beginning balances expended at December 31, 2020.

Fund Name	Beginning Balance July 1, 2020	50% of Beginning Balance	Ending Balance December 31, 2020	Amount Fund is Short of 50% Appropriations
Fire Department Reimbursement	\$9,586	\$4,793	\$4,731	\$(62)
County Clerk Lien Fee	\$49,144	\$24,572	\$6,537	\$(18,035)

**Cause of Condition:** Policies and procedures have not been designed and implemented over the County Clerk’s appropriation accounts to ensure compliance with state statute.

**Effect of Condition:** This condition resulted in noncompliance with state statute.

**Recommendation:** OSAI recommends that management design and implement internal controls to ensure compliance with 19 O.S. § 347.C.

**Management Response:**

**County Clerk:** Chose not to respond.

**Criteria:** Title 19 O.S. § 347.C states in part, “Whenever a county officer holding an elective office will not immediately serve a succeeding term in the same office, it shall be unlawful for the board of county commissioners, during the first six (6) months of the fiscal year in which said term of office expires, to approve claims for the operation of said office totaling in excess of one-half (1/2) the amount allocated for the operation of said office during said fiscal year, unless approval in writing is obtained from the county excise board, and any claim in excess thereof and any warrant issued pursuant thereto shall be null and void.”



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