

STATUTORY REPORT

# NOWATA COUNTY COMMISSIONER DISTRICT 2 TURNOVER

January 2, 2012



*Independently serving the citizens of  
Oklahoma by promoting the  
accountability and fiscal integrity of  
governmental funds.*



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

**COUNTY OFFICER TURNOVER STATUTORY REPORT  
DEAN BRIDGES  
NOWATA COUNTY COMMISSIONER  
DISTRICT 2  
JANUARY 2, 2013**

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# Oklahoma State Auditor & Inspector

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January 18, 2013

BOARD OF COUNTY COMMISSIONERS  
NOWATA COUNTY COURTHOUSE  
NOWATA, OKLAHOMA 74048

Transmitted herewith is the Nowata County Officer Turnover Statutory Report for January 2, 2013. 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', is written over a horizontal line.

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



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Dean Bridges  
Nowata County Commissioner, District 2  
Nowata County Courthouse  
Nowata, Oklahoma 74048

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for January 2, 2013:

- 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.

Information addressed in this report is the representation of the respective county officers.

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

January 2, 2013

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**SCHEDULE OF FINDINGS AND RESPONSES**

**Finding 2013-1-Fixed Assets Inventory**

**Condition:** Upon review of fixed assets, we noted 11 items on the inventory list that were not marked with County identification numbers and one item that had the wrong County identification number attached.

**Cause of Condition:** Procedures have not been designed to ensure the correct County identification numbers are affixed to all fixed asset items.

**Effect of Condition:** Failure to maintain accurate records of fixed asset inventories and failure to 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 the District mark all equipment with County identification numbers and to periodically review, reconcile, and update the equipment inventory to accurately reflect the equipment on hand.

**Management Response:** A visual inspection of all fixed assets in District 2 will be done to ensure the correct identification numbers are affixed to each asset.

**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 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...biennially 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, and leased automobiles, trucks, road machinery and equipment shall be conspicuously and legibly marked LEASED BY (name of county) COUNTY, on each side, in upper case letters, on a background of sharply contrasting color.

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JANUARY 2, 2013**

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**Finding 2013-2-Consumable Inventory**

**Condition:** During our review of consumable inventory items at District 2, the following was noted:

- The amount of diesel in the tanks was short 652.75 gallons to amount recorded on the consumable records.
- The amount of unleaded fuel in the tanks was short 1,649.29 gallons to the amount recorded on the consumable records.
- 22 grader blades were recorded and only 11 were visually verified.
- 32 feet of 24 inch steel pipe was recorded and none was visually verified.
- 38 feet of 41 inch steel pipe was recorded and none was visually verified.
- 68 sacks of Cold Patch were recorded and none was visually verified.
- 12 rolls of Petromat were recorded and only 9 were visually verified.

**Cause of Condition:** The District 2 County Commissioner is not requiring consumable records to be maintained, accurately updated, and reconciled to physical counts.

**Effect of Condition:** By not maintaining accurate consumable records, the County increases the risk of misappropriation of consumable inventory.

**Recommendation:** OSAI recommends management take steps to ensure consumable items be adequately secured and fuel records be accurately maintained and reconciled to the actual fuel count on hand.

**Management's Response:** District 2 plans on doing visual inspections of items in stock once a month and also plans to make sure any items used out of stock are reported to the secretary, so that transfer documentation can be completed. Additionally, District 2 has corrected the amount of diesel and unleaded fuel in the stock records. The secretary at the barn is currently keeping manual fuel logs along with the meter readings for both fuel pumps and is doing daily meter readings and gauging tanks to ensure accuracy.

**Criteria:** Accountability and stewardship are overall goals of management in the accounting of funds. To help ensure a proper accounting of consumable assets, consumable item's records should be accurately maintained, updated in a timely manner, and reconciled to physical counts. Title 19 O.S. § 1502 prescribes the procedures to be used to account for supplies and materials used in the construction and maintenance of roads and bridges.



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