

**OKLAHOMA COUNTY**

**COUNTY  
COMMISSIONER  
DISTRICT 2  
TURNOVER**

DECEMBER 31, 2008

**STATUTORY REPORT**



Oklahoma State Auditor  
& Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT  
BRENT RINEHART  
OKLAHOMA COUNTY COMMISSIONER  
DISTRICT 2  
DECEMBER 31, 2008**

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# STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA  
State Auditor

MICHELLE R. DAY, ESQ.  
Chief Deputy



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January 6, 2009

BOARD OF COUNTY COMMISSIONERS  
OKLAHOMA COUNTY COURTHOUSE  
OKLAHOMA CITY, OKLAHOMA 73102

Transmitted herewith is the Oklahoma County Commissioner, District 2, Officer Turnover Statutory Report for December 31, 2008. The engagement was conducted in accordance with 19 O.S. § 171.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our office during the course of our engagement.

The Office of the State Auditor and Inspector is committed to serve the public interest by providing independent oversight and to issue reports that serve as a management tool to the state to ensure a government which is accountable to the people of the State of Oklahoma.

Sincerely,

A handwritten signature in blue ink that reads "Steve Burrage".

STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

A handwritten signature in blue ink that reads "Michelle R. Day".

MICHELLE R. DAY, ESQ.  
DEPUTY STATE AUDITOR & INSPECTOR

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Mr. Brent Rinehart  
Oklahoma County Commissioner, District 2  
Oklahoma County Courthouse  
Oklahoma City, Oklahoma 73102

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 31, 2008:

- 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.
- Verify that the Office is not exceeding the maximum amount of cash authorized for their change needs per 19 O.S. § 682.
- Verify that a monthly report of the Office is on file with the County Clerk per 19 O.S. § 684.

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, the amount of total claims approved for the operation of said Office was not in excess of limitations; machinery and equipment acquisitions, dispositions, and expenditures were in accordance with the statutory requirements; the Office was not exceeding the maximum amount of cash authorized for their change needs; a monthly report of the Office was on file with the County Clerk. With respect to equipment and consumable items on hand agreeing with inventory records, our finding is included in the accompanying schedule of findings and recommendations.

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., section 24A.1 et seq.), and shall be open to any person for inspection and copying.



STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR



MICHELLE R. DAY, ESQ.  
DEPUTY STATE AUDITOR & INSPECTOR

January 5, 2009

**COUNTY OFFICER TURNOVER STATUTORY REPORT  
BRENT RINEHART  
OKLAHOMA COUNTY COMMISSIONER  
DISTRICT 2  
DECEMBER 31, 2008**

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**SCHEDULE OF FINDINGS AND RECOMMENDATIONS**

**Finding 2009-1 - Inventory Records**

Criteria: An element of internal controls is the safeguarding of assets. Internal controls over safeguarding of assets constitute a process, affected by an entity's governing body, management and the other personnel designed to provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the entity's assets and safeguard assets from loss, damage or misappropriation.

Condition: The following exceptions were noted while visually inspecting the equipment and consumable items at the District barn and downtown office:

- Three (3) equipment items were not located.
- Three (3) consumable items were not located.

The inventory items not located are listed in the schedules below.

**Equipment Items Not Located**

<b>Tag Number</b>	<b>Date Purchased</b>	<b>Description</b>	<b>Amount</b>
DB236-00272	7/08/2002	Gateway 700 LB PC	\$1,042.00
DB236-00273	7/29/2002	Viewsonic 17" Panel Monitor	694.50
DB236-00280	7/29/2002	Viewsonic 17" Panel Monitor	694.50
DB410-00220	06/07/2006	Manual Hydraulic Post Puller	595.00
<b>Total</b>			<b>\$3,026.00</b>

**Consumable Item Not Located**

<b>Item Number</b>	<b>Unit Cost</b>	<b>Description</b>	<b>Amount</b>
210-35-008	81.00	(3) Poly Pipe, D Wall, 15	\$243.00

Recommendation: We recommend that the County Commissioner's office maintain an inventory of all tools, apparatus, machinery, and equipment purchased, leased, or otherwise coming into the custody of the County Commissioner's office. In addition, we recommend that the County Commissioner's office determine the disposition or location of all unlocated equipment and update their records as necessary.

**This report is a county officer turnover statutory report. New management took office prior to the end of fieldwork; therefore, no management response was obtained.**





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