



OKMULGEE COUNTY TREASURER TURNOVER

Statutory Report

June 30, 2023

Cindy Byrd, CPA
State Auditor & Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT
VONNA LAMPKINS
OKMULGEE COUNTY TREASURER
JUNE 30, 2023**

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March 8, 2024

BOARD OF COUNTY COMMISSIONERS
OKMULGEE COUNTY COURTHOUSE
OKMULGEE, OKLAHOMA 74447

Transmitted herewith is the Okmulgee County Officer Turnover Statutory Report for June 30, 2023. 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



Vonna Lampkins
Okmulgee County Treasurer
Okmulgee County Courthouse
Okmulgee, Oklahoma 74447

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for June 30, 2023:

- 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 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 County Treasurer's account balances reconcile with bank records, and that all funds are properly covered by pledged collateral per 62 O.S. § 511.

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 22, 2024

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SCHEDULE OF FINDINGS AND RESPONSES

Finding 2023-002 – Lack of Internal Controls and Noncompliance Over Fixed Assets

Condition: Upon inquiry of County personnel and observation of fixed assets and inventory records, we noted inventory records were not adequately maintained. On the records that were maintained and provided to OSAI the following issues were noted:

- County identification information on the inventory records/listings was insufficient:
 - Neither the purchase date nor original cost were included.
 - Inventory numbers were not complete or accurate.
 - Serial numbers were not complete or accurate.

- Of the two hundred ninety-three (293) fixed assets listed on the inventory lists the following was noted:
 - Thirteen (13) fixed assets were not marked with the correct inventory numbers and could not be identified by serial number.

ID Number Per Inventory List	Year	Make/Description	Serial	Cost
C-101	N/A	Safe (Canonball)	N/A	N/A
C-104	N/A	Blue File Cabinet	N/A	\$696
C-104	N/A	Blue File Cabinet	N/A	\$696
C-105	N/A	Large Metal Desk (Brown)	N/A	\$1,329
15	N/A	Woodgrain Desk with Return and Bookcase Topper	N/A	N/A
16	N/A	Woodgrain Desk with Return and Bookcase Topper	N/A	N/A
17	N/A	Woodgrain Desk with Return and Bookcase Topper	N/A	N/A
55	N/A	Modular Furniture	N/A	\$8,683
88	N/A	Cramer Step Ladder	N/A	\$624
91	N/A	Floral Print Sofa	N/A	N/A
92	N/A	Wooden Pew Style Bench	N/A	N/A
101	N/A	Antique General Electric Refrigerator	N/A	N/A
111	N/A	H.P. Pavilion Laptop	N/A	N/A

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- Four (4) scanners out of the twelve (12) recorded on inventory records could not be located and a resolution for surplus and disposal could not be found.

ID Number Per Inventory List	Year	Make/Description	Serial	Cost
29	N/A	Scan Snap Scanner	N/A	N/A
29	N/A	Scan Snap Scanner	N/A	N/A
29	N/A	Scan Snap Scanner	N/A	N/A
29	N/A	Scan Snap Scanner	N/A	N/A

Cause of Condition: Policies and procedures have not been adequately designed and implemented by management to ensure compliance with state statutes over fixed assets inventory.

Effect of Condition: These conditions resulted in noncompliance with state statutes. Opportunities for loss and misappropriation of County assets may be more likely to occur when the County does not have procedures in place to accurately account for the County's fixed assets.

Recommendation: OSAI recommends management implement internal controls to ensure compliance with state statutes over fixed assets. These internal controls would include maintaining an accurate inventory report, properly marking fixed assets with a county identification numbers, and ensuring that all fixed asset items be disposed of in accordance with state statutes.

Management Response:

Former County Treasurer: While not all serial numbers were listed, the purchase orders (PO) were in the binder with the inventory/asset sheet and in the old ledger in a box labeled fix assets (the box may be located on the 4th floor in storage). The wooden desks did not contain serial numbers but were listed by description. The Scan Snap scanners were located at each workstation and were included in the inventory list by workstation number. All the old equipment that was not junked was moved to the storage on the 4th floor. The paperwork for each item and the original PO copies were left for the incoming Treasurer.

Auditor Response: Inventory records provided to OSAI did not contain sufficient information to properly identify or locate the items noted above. Additionally, according to Title 19 O. S. § 178.2, 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.

Criteria: 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.

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The GAO Standards – Section 2 – Objectives of an Entity – OV2.24 states in part:

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. § 178.2 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.

Title 19 O.S. § 421 provides guidance for the disposal of tools, apparatus, machinery, and equipment.

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.

O·K·L·A·H·O·M·A
S·A·I
STATE AUDITOR & INSPECTOR



Cindy Byrd, CPA | State Auditor & Inspector

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