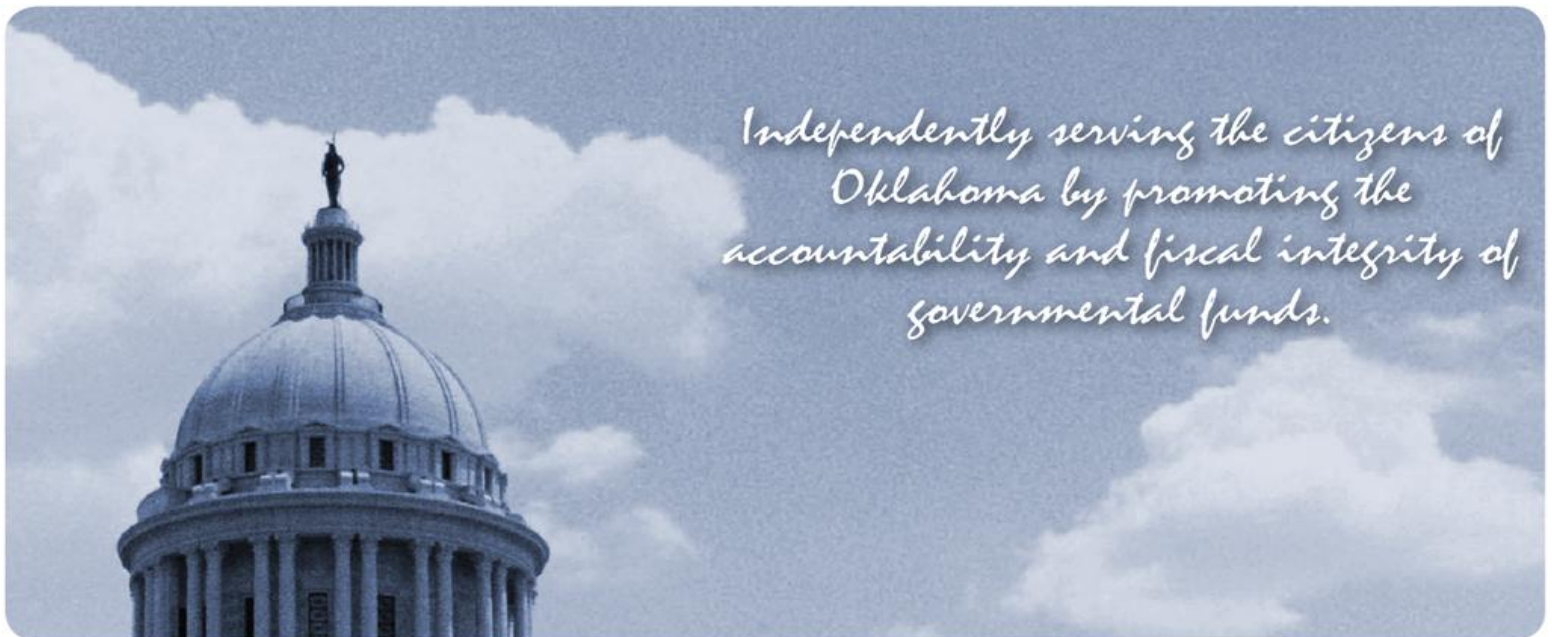


STATUTORY REPORT

OKMULGEE COUNTY COMMISSIONER DISTRICT 1 TURNOVER

December 30, 2014



*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
J.W. HILL
OKMULGEE COUNTY COMMISSIONER
DISTRICT 1
DECEMBER 30, 2014**

This publication, issued by the Oklahoma State Auditor and Inspector's Office as authorized by 19 O.S. § 171, has not been printed, but is available on the agency's website (www.sai.ok.gov) and in the Oklahoma Department of Libraries Publications Clearinghouse Digital Collection, pursuant to 74 O.S. § 3105.B.



Oklahoma State Auditor & Inspector

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January 30, 2015

BOARD OF COUNTY COMMISSIONERS
OKMULGEE COUNTY COURTHOUSE
OKMULGEE, OKLAHOMA 74447

Transmitted herewith is the Okmulgee County Officer Turnover Statutory Report for December 30, 2014. 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 "Gary A. Jones".

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



Oklahoma State Auditor & Inspector

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Mr. J.W. Hill
Okmulgee County Commissioner, District 1
Okmulgee County Courthouse
Okmulgee, Oklahoma 74447

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 30, 2014:

- Verify that equipment items on hand agree with inventory records maintained per 19 O.S. § 178.1.
- 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 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.

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.

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

December 30, 2014

COUNTY OFFICER TURNOVER STATUTORY REPORT
J.W. HILL
OKMULGEE COUNTY COMMISSIONER DISTRICT 1
DECEMBER 30, 2014

SCHEDULE OF FINDINGS AND RESPONSES

Finding 2015-01 – Consumable Inventory

Condition: While comparing consumable inventory items on hand to the consumable inventory records, the following discrepancy was noted:

Description/Item	Inventory Records	Actual Count	Variance Amount
Screenings (tons)	39	0	-39

Cause of Condition: Procedures have not been designed and implemented to ensure accurate consumable inventory records are maintained.

Effect of Condition: Failure to maintain accurate records of consumable inventory items and failure to perform a periodic physical inventory of consumable inventory items could result in inaccurate records, unauthorized use, or misappropriation of consumable inventory.

Management Response:

Outgoing Commissioner District 1: The screenings were used on a road project and the inventory records were not properly adjusted at the time of use. Management is aware of the location of the use of the screenings but the driver forgot to complete a load ticket for the day. The inventory records have been corrected to accurately reflect inventory balances.

Criteria: Title 19 O.S. § 1504.A states, “A receiving officer shall receive all purchased, lease-purchased or rented items procured for the department and shall identify such items received in a manner prescribed by the county road and bridge inventory officer or board of county commissioners or designee. The receiving officer shall also maintain a record of all such items received, disbursed, stored and consumed by the department.”



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