

OSAGE COUNTY COMMISSIONER DISTRICT 1 TURNOVER

APRIL 12, 2010

STATUTORY REPORT



Oklahoma State Auditor
& Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT
CLARENCE L. BRANTLEY
OSAGE COUNTY COMMISSIONER
DISTRICT 1
APRIL 12, 2010**

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STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA
State Auditor

MICHELLE R. DAY, ESQ.
Chief Deputy



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August 10, 2010

BOARD OF COUNTY COMMISSIONERS
OSAGE COUNTY COURTHOUSE
PAWHUSKA, OKLAHOMA 74056

Transmitted herewith is the Osage County Commissioner, District 1, Officer Turnover Statutory Report for April 12, 2010. 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, reading "Steve Burrage", is positioned above the printed name.

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

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Clarence L. Brantley
Osage County Commissioner, District 1
Osage County Courthouse
Pawhuska, Oklahoma 74056

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for April 12, 2010:

- 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, the amount of total claims approved for the operation of said Office was not in excess of limitations; and machinery and equipment acquisitions, dispositions, and expenditures were in accordance with the statutory requirements. With respect to equipment items on hand agreeing with inventory records and consumable items on hand agreeing with consumable inventory records, our findings are presented in the accompanying schedule of findings and responses.

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.

A handwritten signature in blue ink, appearing to read "Steve Burrage". The signature is fluid and cursive, with a large initial "S" and a stylized "B".

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

June 11, 2010

COUNTY OFFICER TURNOVER STATUTORY REPORT
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OSAGE COUNTY COMMISSIONER DISTRICT 1
APRIL 12, 2010

FINDINGS AND RECOMMENDATIONS

Finding 2010-1 – Inventory Records

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 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 or any or either thereof...biennially thereafter, or oftener...

Title 19 O.S. § 178.3A states:

The county clerk shall be custodian and repository of all inventory records, files and reports.

Condition: We were unable to locate the following items which were reported on inventory:

Tag Number	Description	Serial Number	Model	Purchase Price
D-441-0119	Brush Hog	1-261	FM 100 MO	\$1,991.45
D-441-0121	Brush Hog	20587	72" Mower	\$1,500.00
D-699-0100	Roadstar	896778	RS40A-SS-3	\$890.00
D-444-0103	Snap-On-Grap	182SGA	MTG2500	\$800.00

Effect: Inventory items were not accurately accounted for and the County's assets may not be safeguarded.

Recommendation: OSAI recommends equipment inventory information be periodically reviewed, reconciled, and updated to detect errors and to maintain an accurate inventory record.

Views of responsible officials: Management chose not to respond.

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Finding 2010-2 – Consumable Inventory

Criteria: Title 19 O.S. § 1502 prescribes the procedures to be used to account for supplies and materials used and in the construction and maintenance of roads and bridges.

Condition: From test work performed, it was noted that consumable records do not accurately reflect items on hand. Fuel logs and the computer readouts do not agree.

Effect: This condition could result in the misappropriation of county inventories

Recommendation: OSAI recommends consumable records be updated to accurately reflect inventories on hand and these records be maintained perpetually.

Views of responsible officials: Management chose not to respond.



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