

STATUTORY REPORT

PAWNEE COUNTY COMMISSIONER DISTRICT 2 TURNOVER

December 27, 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
JAMES ADAMS
PAWNEE COUNTY COMMISSIONER
DISTRICT 2
DECEMBER 27, 2012**

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Oklahoma State Auditor & Inspector

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January 2, 2013

BOARD OF COUNTY COMMISSIONERS
PAWNEE COUNTY COURTHOUSE
PAWNEE, OKLAHOMA 74058

Transmitted herewith is the Pawnee County Officer Turnover Statutory Report for December 27, 2012. 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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James Adams
Pawnee County Commissioner, District 2
Pawnee County Courthouse
Pawnee, Oklahoma 74058

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 27, 2012:

- 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.

A handwritten signature in blue ink, appearing to read "Gary A. Jones".

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

December 27, 2012

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SCHEDULE OF FINDINGS AND RESPONSES

Finding 2013-1—Consumable Inventory

Condition: During our review of consumable inventory items at District 2, OSAI noted the District barn does not maintain accurate fuel logs.

- The amount of diesel in the tanks was approximately 500 gallons short to amounts recorded on the consumable records.
- The amount of unleaded fuel in the tanks was approximately 200 gallons long to the amounts recorded on the consumable records.

It was also noted that although the fuel tank is maintained in a locked, fenced area and is turned off at the electric panel in the shop each night, all employees at District 2 have keys to both the gate and the shop and there is no additional security in place.

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 Response:

Commissioner James Adams: The fuel tanks are not level and the gauges do not reflect true inventory amounts, causing us to not get an accurate reading. This is a problem that I inherited when I took office. The tanks need to be leveled, the gauges need to be recalibrated and a stick to measure the fuel needs to be secured to correct the problem. I have done my best to make sure that all records were maintained accurately.

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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