

STATUTORY REPORT

PONTOTOC COUNTY CLERK TURNOVER

August 27, 2015



Oklahoma State
Auditor & Inspector
Gary A. Jones, CPA, CFE

**COUNTY OFFICER TURNOVER STATUTORY REPORT
PAM WALKER
PONTOTOC COUNTY CLERK
AUGUST 27, 2015**

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Oklahoma State Auditor & Inspector

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November 19, 2015

BOARD OF COUNTY COMMISSIONERS
PONTOTOC COUNTY COURTHOUSE
ADA, OKLAHOMA 74820

Transmitted herewith is the Pontotoc County Officer Turnover Statutory Report for August 27, 2015. 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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Pam Walker
Pontotoc County Clerk
Pontotoc County Courthouse
Ada, Oklahoma 74820

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for August 27, 2015:

- Verify that equipment items on hand agree with inventory records maintained per 19 O.S. § 178.1.
- 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 Officers' depository account balances reconcile with the County Treasurer's records and that undeposited cash reconciles to receipts.

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

August 31, 2015

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SCHEDULE OF FINDINGS AND RESPONSES

Finding 2016-01 – Unable to Locate Equipment

Condition: While performing a review of fixed assets inventory, we were unable to locate the following items:

Item	Serial Number	County Identification Number
Legal File	None	62-F-104-02
Legal File	None	62-F-104-03
Computer	CNN4151SWB	62-F-238-09
HP Printer and Input Tray	JPDLR62072	62-F-239-06 & 07

Cause of Condition: Policies and procedures have not been designed and implemented with regard to effective internal controls over safeguarding of fixed assets by performing an annual physical inventory count and maintaining and updating inventory records.

Effect of Condition: Failure to maintain accurate records of fixed assets inventory and failure to perform an annual review of fixed assets inventory could result in inaccurate records or misappropriation of fixed assets.

Recommendation: The Oklahoma State Auditor & Inspector’s Office (OSAI) recommends that the County Clerk’s office determine the disposition of the missing equipment and update all fixed assets inventory records accordingly. OSAI further recommends that an annual review of fixed assets be performed.

Management Response:

Pam Walker, County Clerk: I am pretty sure that the missing equipment was junked and thrown in the trash. We have contacted a previous employee who maintained the inventory list. She stated that the equipment was junked and trashed. We will look into this further and will complete a resolution to remove the equipment from our 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

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therefore 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 custody of the county or of any office, board, department, commission or any either thereof, and the disposition thereof whether sold, exchanged, leased, or let where authorized by statute, junked, strayed or stolen, and annually thereafter...”



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