

STATUTORY REPORT

# ROGERS COUNTY COMMISSIONER DISTRICT 3 TURNOVER

December 30, 2014



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

**COUNTY OFFICER TURNOVER STATUTORY REPORT  
KIRT THACKER  
ROGERS COUNTY COMMISSIONER  
DISTRICT 3  
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](http://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

2300 N. Lincoln Blvd. • State Capitol, Room 100 • Oklahoma City, OK 73105 • Phone: 405.521.3495 • Fax: 405.521.3426

March 3, 2015

BOARD OF COUNTY COMMISSIONERS  
ROGERS COUNTY COURTHOUSE  
CLAREMORE, OKLAHOMA 74017

Transmitted herewith is the Rogers 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

2300 N. Lincoln Blvd. • State Capitol, Room 100 • Oklahoma City, OK 73105 • Phone: 405.521.3495 • Fax: 405.521.3426

Kirt Thacker  
Rogers County Commissioner, District 3  
Rogers County Courthouse  
Claremore, Oklahoma 74017

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.

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

February 23, 2015

**COUNTY OFFICER TURNOVER STATUTORY REPORT**  
**KIRT THACKER**  
**ROGERS COUNTY COMMISSIONER**  
**DECEMBER 30, 2014**

**SCHEDULE OF FINDINGS AND RESPONSES**

**Finding 2014-01 – Inadequate Internal Controls and Noncompliance Over Fixed Asset Inventory**

**Condition:** During our review of fixed assets, the Oklahoma State Auditor & Inspector’s Office (OSAI) noted the following exceptions:

- Inventory records were not up to date.
- 44 items were not marked with County identification numbers.

Inventory Number	Description	Serial Number	Cost
D-205-0305	16 Ch. Digital Recorder w/software	None listed	\$2,495.00
D-211-0307	Canon 1RC5520 Copier	DCA06782	None Listed
D-221-0301	AT&T 4-line phone	None Listed	\$879.94
D-236-0308	Dell Laptop E5500	None listed	\$1,003.96
D-236-0309	HP Laptop DV7-316OUS	CNF9500YCH	\$729.99
D-238-0305	Acer 19” LCD Monitor	38843DbC2F4023	None listed
D-236-0307	Nobilis 1128M Mid Tower	1092063	\$980.00
D-236-0308	Ipad 2, 32 GB	SDLXFWC1SDF	\$799.00
D-236-0312	Toshiba Laptop Ultrabook	S8CO23354W	\$879.00
D-236-0313	Smart 1000 VAC Battery Backup	SAS1247215195	None Listed
D-239-0301	Polaroid 40" T V Mod. 4011-TLXB	MR7B1506620002634	\$874.00
D-301-0330	2012 F-150 Ford SE 4x4	1FTFW1EFOCKD7000	\$27,187.00
D-317-0301	Auger Attachment W/12" bit	SMRO6565	None Listed
D-317-0302	Stump Grinder Attachment	MAP00608	\$7,551.00
D-317-0303	Wood Shear Attachment	HC938A08	\$6,630.00
D-325-0305	10' Sand Spreader	SC17504	\$10,823.00
D-338-0303	Indeco Hydraulic Breaker Attachment	Model#HP00500	\$7,869.00
D-343-0301	Skid Steer Forks	SSFP7436	\$930.00
D-343-0302	John Deere Tractor Pallet Forks	XFAP13DOO1169	\$964.80
D-348-0311	8ft x10ft Single Axle Trailer	None Listed	None Listed
D-348-0319	16 Ft. Lonestar Trash Trailer	5VVBL1629OHOO4641	\$2,420.00
D-399-0308	Grazor Crack Sander	GZH401H	\$875.00
D-417-0327	5500 Watt Troy Bilt Generator	1013623638	\$664.05
D-439-0303	Whitco Pressure Washer, Raider 2	PL11503	\$4,100.00
D-441-0313	John Deere Mx6 Rotary Mower	WOOMX6X029089	\$1,798.20
D-441-0322	Diamond Side Boom Axe DBR050	MF11537/M6469	\$49,343.30
D-447-0303	CR-600 Detec Sprecra Laser	5225460	\$1,200.00
D-447-0305	LT-710 Single Slope Laser	2993	\$1,995.00
D-447-0307	Topcon RL-H4C Laser & Receiver	None Listed	\$695.00
D-447-0308	RL-200 1S Rb Laser	JC0028	\$2,995.00
D-447-0309	Laser Track Jack Sys	127-10085	\$5,995.00

**COUNTY OFFICER TURNOVER STATUTORY REPORT**  
**KIRT THACKER**  
**ROGERS COUNTY COMMISSIONER**  
**DECEMBER 30, 2014**

<b>Inventory Number</b>	<b>Description</b>	<b>Serial Number</b>	<b>Cost</b>
D-449-0304	1" Air Impact Wrench	None Listed	\$581.99
D-450-0302	Dual Wheel Dolly	None Listed	\$592.65
D-499-0304	27 Ton Log Splitter	1116418	\$1,264.63
D-609-0301	Binks Paint Pot and Acc.	83C-210, JGA-510-765E	\$742.68
D-627-0304	MSC Red Mobile Workstation	J456646-11Rd	\$4,866.47
D-665-0301	Magna Trac 100 Magnetic Locator	Model 19-550	\$549.90
D-611-0302	Pole Pruner	294850547	\$584.99
D-307-0302	140H Caterpillar Motor Grader	APM 1232	None Listed
D-307-0304	JDG Series Top-Con 124-01229	124-01229	\$7,995.00
D-307-0305	JDG Series Top-Con sys Tracker	580-1337	\$14,000.00
D-332-0303	John Deere Backhoe 310 SJ	T031SJ149580	\$78,541.00
None Listed	60" Ditching Bucket-Trackhoe	AT-339148	\$3,895.00
D-399-0301	Danuser Hammer Post Driver	1331	\$6,350.00

- 8 items could not be located.

<b>Inventory Number</b>	<b>Description</b>	<b>Serial Number</b>	<b>Cost</b>
D-205-0303	Speco Video Camera	520006	None Listed
D-205-0304	Speco Video Camera	520007	None Listed
D-236-0310	Toshiba Laptop Satellite	A665-S6067	\$949.99
D-238-0304	Nobilis LCD Monitor	A5C12234A-A1809	None Listed
D-316-0301	Box Blade	None Listed	None Listed
D-316-0307	Ogden 6 ft. Chain Harrow	820010-8617	\$549.50
D-316-0308	Ogden 6 ft. Chain Harrow	820010-8618	\$549.50
D-447-0306	CRS Snap Receiver	11195	\$595.00

- 3 pieces of rolling stock that were not clearly marked as property of Rogers County.

<b>Inventory Number</b>	<b>Description</b>	<b>Serial Number</b>	<b>Cost</b>
D-304-0318	John Deere Tractor Model 7130	RW7130H004821	\$62,621.59
D-310-0301	Stone Concrete Mixer Mod# 1285	482010186	\$4,285.00
D-316-0305	Komatsu 12 Ft. Hyd Snow Plow	0511-AKR46180-1/1	\$10,645.00

- 2 items were verified, however, they were not documented on the inventory list.

<b>Inventory Number</b>	<b>Description</b>	<b>Serial Number</b>	<b>Cost</b>
D-643-0302	John Deere Track Hoe	Not Known	Not Known
Not Known	Warren Cat Motor Grader	3PD06742	Not Known

**COUNTY OFFICER TURNOVER STATUTORY REPORT**  
**KIRT THACKER**  
**ROGERS COUNTY COMMISSIONER**  
**DECEMBER 30, 2014**

---

**Cause of Condition:** Procedures have not been designed to implement internal controls over the safeguarding of fixed assets by placing inventory tags on all inventory items and maintaining an accurate inventory listing.

**Effect of Condition:** This condition resulted in noncompliance with state statutes. Failure to maintain accurate records of fixed assets and to perform a periodic physical inventory of fixed assets could result in inaccurate records, unauthorized use of fixed assets, or misappropriation of fixed assets.

**Recommendation:** OSAI recommends that management implement controls to comply with 19 O.S. § 178.1. OSAI also recommends the District perform a review and reconciliation of fixed assets inventory on hand to fixed assets records on an annual basis. Further, OSAI recommends management implement controls to comply with 69 O.S. § 645.

**Management Response:** Management chose not to respond.

**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...annually thereafter, or oftener...”

Title 69 O.S. § 645 states, “The board of county commissioners shall cause each piece of county-owned, rented, or leased road machinery and equipment, and each automobile and truck, to be marked in accordance with the provisions of this section. County-owned automobiles, trucks, road machinery and equipment shall be conspicuously and legibly marked PROPERTY OF (name of county) COUNTY, on each side, in upper case letters, on a background of sharply contrasting colors.”

**Finding 2014-01 – Inadequate Internal Controls and Noncompliance Over Consumable Inventory**

**Condition:** The following discrepancies were noted during the verification of consumable inventory:

Item	Consumable Stock Record	Actual Count	Variance
Unleaded Gas	928.70 gal	2,211.00 gal	1,282.00 gal
Red Dye Diesel	3,726.80 gal	7,678.00 gal	3,951.20 gal

Additionally, other than fuel records, District 3 does not maintain consumable records.

**COUNTY OFFICER TURNOVER STATUTORY REPORT**  
**KIRT THACKER**  
**ROGERS COUNTY COMMISSIONER**  
**DECEMBER 30, 2014**

---

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

**Effect of Condition:** These conditions resulted in noncompliance with state statutes. Failure to maintain accurate records of consumable inventory items and perform a periodic physical inventory of consumable inventory items could result in inaccurate records, unauthorized use, or misappropriation of consumable inventory.

**Recommendation:** The Oklahoma State Auditor & Inspector's Office (OSAI) recommends that the District maintain current consumable inventory records and periodically perform a review and reconciliation of consumable inventory on hand to consumable records.

**Management Response:** Management chose not to respond.

**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."





**OFFICE OF THE STATE AUDITOR & INSPECTOR**  
2300 N. LINCOLN BOULEVARD, ROOM 100  
OKLAHOMA CITY, OK 73105-4896

[WWW.SAI.OK.GOV](http://WWW.SAI.OK.GOV)