

**SEMINOLE COUNTY
COMMISSIONER
DISTRICT 2
TURNOVER**

DECEMBER 29, 2008



**STATUTORY
REPORT**



Oklahoma State Auditor
& Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT
JVON JAMES
SEMINOLE COUNTY COMMISSIONER
DISTRICT 2
DECEMBER 29, 2008**

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STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA
State Auditor

MICHELLE R. DAY, ESQ.
Chief Deputy



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April 20, 2009

BOARD OF COUNTY COMMISSIONERS
SEMINOLE COUNTY COURTHOUSE
WEWOKA, OKLAHOMA 74884

Transmitted herewith is the Seminole County Commissioner, District 2, Officer Turnover Statutory Report for December 29, 2008. 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 that reads "Steve Burrage".

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

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Jvon James
Seminole County Commissioner, District 2
Seminole County Courthouse
Wewoka, Oklahoma 74884

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 29, 2008:

- 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 included 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.



STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

December 29, 2008

**COUNTY OFFICER TURNOVER STATUTORY REPORT
JVON JAMES
SEMINOLE COUNTY COMMISSIONER
DISTRICT 2
DECEMBER 29, 2008**

SCHEDULE OF FINDINGS AND RESPONSES

Finding 2009-1 – Fixed Assets Inventory

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...biennially thereafter, or oftener..."

Condition: Fixed asset records are not up to date. OSAI was unable to locate the following items:

<u>Description</u>	<u>Serial Number</u>
Campbell air compressor	01204
Homelight cement saw	None listed
B&D Air impact wrench	None listed
NAPA air impact wrench	None listed
B&D grinder	G2515782
High power washer	96302
Schomacher battery charger	C401130
Cornelius ice machine	63E9632BC020

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. Additionally, District 2 should investigate and determine the disposition or location of all unlocated items and update the inventory records accordingly.

Views of responsible officials and planned corrective actions: We concur with the State Auditor's findings. Procedures have been implemented to correct this issue.

Finding 2009-2 – Consumable Inventory

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

**JVON JAMES, COUNTY COMMISSIONER DISTRICT 2
SEMINOLE COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RESPONSES**

Condition: The following discrepancies were noted when comparing District Barn consumable records to the physical counts:

<u>Description</u>	<u>Variance</u> <u>Long (Short)</u>
Grader blades	37
48" tinhorn bands	1
72" tinhorn bands	4
15" tinhorn	(1)
18" tinhorn	(1)
48" tinhorn	1
72" tinhorn	1
8 5/8 in. pipe piling	(53 feet)
15" tinhorn band	(2)
Unleaded fuel	(236.04 Gallons)

Effect: This condition could result in the misappropriation of county assets.

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

Views of responsible officials and planned corrective actions: We concur with the State Auditors findings. Procedures have been implemented to correct this issue.



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