



TEXAS COUNTY
DISTRICT 3 TURNOVER

Statutory Report

December 29, 2022

Cindy Byrd, CPA
State Auditor & Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT
JACK STRAIN
TEXAS COUNTY COMMISSIONER
DISTRICT 3
DECEMBER 29, 2022**

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June 30, 2023

BOARD OF COUNTY COMMISSIONERS
TEXAS COUNTY COURTHOUSE
GUYMON, OKLAHOMA 73939

Transmitted herewith is the Texas County Officer Turnover Statutory Report for December 29, 2022. 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 "Cindy Byrd".

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR



Jack Strain
Texas County Commissioner, District 3
Texas County Courthouse
Guymon, Oklahoma 73942

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 29, 2022:

- Verify that equipment items on hand agree with inventory records maintained per 19 O.S. § 178.1 and 19 O.S. § 178.2.
- 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.

A handwritten signature in blue ink that reads "Cindy Byrd".

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR

January 18, 2023

**COUNTY OFFICER TURNOVER STATUTORY REPORT
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TEXAS COUNTY COMMISSIONER
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SCHEDULE OF FINDINGS AND RESPONSES

Finding 2023-001 – Lack of Internal Controls and Noncompliance Over Fixed Assets and Consumable Inventories

Condition: During our review and test of two hundred nineteen (219) fixed assets and sixteen (16) consumable inventory items including fuel, the following weaknesses were noted:

- One hundred eight (108) fixed assets were not marked with the correct inventory number. (*See Appendix 1*)
- Twenty (20) fixed assets were not properly marked "Property of Texas County" on both sides.

ID Number	Year	Make/Description	Model	Serial	Cost
613301.36	2001	2001 Ford 4x4	F250	1FTNF21L21EA94296	\$20,700.00
613301.38	2003	2003 Ford	F250 4x4	1FTNX21LO3EB32611	\$24,909.23
613301.55	2010	Ford F150 Pickup	-	1FTPF1EV4AKC17970	\$23,185.00
613301.57	2014	Ford Pickup	F150	1FTPF1EF2EKD27186	\$25,811.00
613302.21	1989	89 Ford Truck	-	2FDLF47G7KCB26546	\$15,290.00
613304.01	1974	JD Wheel Tractor	-	192750T	\$8,675.00
613304.02	1980	JD Wheel Tractor	-	345195T	\$21,500.00
613304.23	2009	John Deere 8330 Tractor	-	RW8330D044846	\$58,635.00
613304.24	2010	John Deere Tractor 6130D	-	P06130X001228	\$45,585.56
613304.25	2010	JD 7230 Cab Tractor	-	LO7230A642604	\$58,270.32
613304.26	2010	JD 7230 Cab Tractor	-	L07230A642066	\$58,270.32
613304.27	2011	JD Farm Tractor (used)	7130	1L0L130XCBH66LL9815	\$71,000.00
613307.26	2005	JD Grader	770D	DW770DX599611	\$160,651.00
613307.29	2007	JD Motorgrader	770D	DW770DX611331	\$121,723.75
613307.30	2007	JD Motorgrader	770D	DW770DX611394	\$121,723.75
613307.32	2010	CAT Motorgrader	140	CAT0140MPB9D02430	\$258,188.55
613307.33	2013	CAT Motorgrader	140M2 SWD	M9J00832	\$286,314.05
613307.35	2017	2017 CAT Grader	140M3 SWD	N9J00517	\$40,000.00
613332.17	2013	CAT Backhoe	430F AE4T	RGS00418	\$119,729.33
613332.18	2013	CAT Track Loader	289C2	RTD01907	\$67,173.61
613302.21	1989	89 Ford Truck	-	2FDLF47G7KCB26546	\$15,290.00

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- Seventeen (17) fixed assets could not be located and a resolution for surplus and disposal could not be found.

ID Number	Year	Make/Description	Model	Serial	Cost
613213.03	2006	Copier	-	AGJ3089489	\$4,413.00
613301.41	2004	2004 3/4 Ton	F250	3FTNF21L84MA05278	\$21,508.52
613301.44	2005	Ford 4x4 Pickup	F-250	1FTNF21575EC71979	\$20,207.09
613302.19	1989	89 Chev Truck Patch	-	1GBG7d1B6KV101684	\$17,468.00
613302.20	1989	Mabar Dump Bed	-	539029520589	\$4,120.00
613302.22	1989	Flat Bed	-	5041	\$1,023.00
613302.23	2001	Flat Bed	-	FB-188-9	\$500.00
613302.39	2007	Mack Truck	CHN613	1M1AJ07Y87N011130	\$75,425.00
613320.13	2005	Bomag Vibratory Compactor	BP18-45	51605	\$2,511.00
613348.14	1977	Vacuum Trailer	-	TT2215077	\$1,500.00
613348.15	2000	Holden 50 Trailer	-	12HPD4833YN505839	\$38,259.00
613405.03	1987	Electric Start Engine	-	255427	\$605.60
613406.00	1990	80 Gal Air Tank	5Z365	071190L	\$638.59
613406.05	2019	Briggs Motor	-	-	\$1,410.00
613413.02	1990	Water Tank	-	-	\$1,065.89
613439.05	1991	Scarifier Blades	-	-	\$2,302.40
613443.04	2008	LED Lightbar	Jet Solaris	-	\$1,152.00

- Six (6) fixed assets serial numbers did not agree with the inventory list.

ID Number	Year	Make/Description	Model	Serial	Cost
200219.03	2004	Printer	OKIDATA 590	H20250	\$1,907.50
613304.02	1980	JD Wheel Tractor	-	345195T	\$21,500.00
613320.12	2001	Vibratory Packer	Single Drum	IR01985	\$61,927.00
613320.15	2003	CAT Pneumatic Roller	CAT PS-150B	U42913	\$55,001.00
613348.23	1999	Shop BU Pipe Trailer	-	990717006A	\$3,709.00
613348.24	2006	Trailer	-	5GXCF18286M005964	\$2,325.00

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Further, upon inquiry, observation, and a test of consumable inventories for District 3, the following weaknesses were noted:

- A consumable inventory list is being maintained; however, a physical count and reconciliation of consumable inventory items is not performed on a routine basis. The following variances were noted:

Consumable Item	Consumable Quantity On Record	Consumable Quantity Measured and Verified by Auditor	Total Variance	Percent Variance
10" Pipe	0 ft	76.6 ft	76.6	100%
12" Pipe	70 ft	76.9 ft	6.9	10%
14" Pipe	0 ft	39.6 ft	39.6	100%
16" Pipe	44 ft	119 ft	75	170%
18" Pipe	60 ft	494.11 ft	434.11	724%
20" Pipe	520 ft	280.61 ft	-239.39	-46%
22" Pipe	100 ft	120.9 ft	20.9	21%
24" Pipe	244 ft	413.1 ft	169.1	69%
26" Pipe	120 ft	33.1 ft	-86.9	-72%
28" Pipe	0 ft	161.2 ft	161.2	100%
29" Pipe	0 ft	39.2 ft	39.2	100%
30" Pipe	0 ft	37.1 ft	37.1	100%
60" Pipe	40 ft	53.6 ft	13.6	34%
Grader Blades	80 Count	94 Count	14	23%

- The diesel and gas fuel logs are being maintained; however, the logs are not updated and reconciled to physical measurements on a routine basis. The following variances were noted:

Consumable Items	Consumable Quantity On Record	Consumable Quantity Measured and Verified by Auditor	Total Variance	Percent Variance
Gas	815 Gallons	494 Gallons	-321	-39%
Diesel	2045 Gallons	1890 Gallons	-155	-8%

Cause of Condition: Policies and procedures have not been adequately designed and implemented by management to ensure compliance with state statutes over fixed assets and consumable inventory.

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Effect of Condition: These conditions resulted in noncompliance with state statutes. Opportunities for loss and misappropriation of county assets to ensure the accurate reporting of fixed assets, and consumable inventory, as well as adequate procedures to ensure equipment is properly identified in accordance with state statutes.

Recommendation: The Oklahoma State Auditor & Inspector's Office (OSAI) recommends management implement internal controls to ensure compliance with state statutes. These internal controls would include maintaining an accurate inventory report and properly marking equipment with a County identification number and Property of Texas County. Further, OSAI recommends designing and implementing procedures to ensure that all supplies, materials, and equipment received, disbursed, stored and consumed by their department comply with state statutes

Management Response:

Outgoing County Commissioner: As for the 20 assets not properly marked on both sides and the 108 with the wrong numbers, the office personnel will see that those items are corrected.

The 17 assets not located or declared surplus and disposed of, several of those I know are still in inventory and several were disposed of that I personally did the paperwork on and ran them through the meeting. The Holden 50 Trailer and the 2007 Mack truck were both sold at the Elk City CED auction in March of 2022 and had to be declared surplus to be put in the auction. I did the disposal paperwork on both after the auction proceeds were received.

The disposable inventory discrepancies will be corrected and the policy of checking those inventories will be dealt with.

Criteria: The United States Government Accountability Office's *Standards for Internal Control in the Federal Government* (2014 version) aided in guiding our assessments and conclusion. Although this publication (GAO Standards) addresses controls in the federal government, this criterion can be treated as best practices and may be applied as a framework for an internal control system for state, local, and quasigovernmental entities.

The GAO Standards – Principle 10 – Design Control Activities – 10.03 states in part:

Physical control over vulnerable assets

Management establishes physical control to secure and safeguard vulnerable assets. Examples include security for and limited access to assets such as cash, securities, inventories, and equipment that might be vulnerable to risk of loss or unauthorized use. Management periodically counts and compares such assets to control records.

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The GAO Standards – Section 2 – Objectives of an Entity – OV2.24 states in part:

Safeguarding of Assets

Management designs an internal control system to provide reasonable assurance regarding prevention or prompt detection and correction of unauthorized acquisition, use, or disposition of an entity's assets.

Title 19 O.S. § 1502(A)(1), which requires a prescribed uniform identification system for all supplies, materials, and equipment of a county used for maintenance for roads and bridges.

Title 19 O.S. § 1502(B)(1) which requires a prescribed uniform identification system for all supplies, materials, and equipment of a county not used in the construction and maintenance for roads and bridges.

Title 19 O.S. § 1504(A) requires the receiving officer to maintain a record of all items received, disbursed, stored and consumed by the department.

Appendix 1

**COUNTY OFFICER TURNOVER STATUTORY REPORT
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APPENDIX 1

Items Not Properly Marked with a County Identification Number

ID Number	Year	Make/Description	Model	Serial	Cost
1102610	2020	Ice Machine	-	-	\$3,195.00
1102628	2020	Battery Charger	ASO6002B	-	\$1,100.00
613102.33	2011	Desk 10700 Series		-	\$1,121.00
613102.34	2011	Desk 10755 Series	-	-	\$1,046.00
613102.35	2011	Credenza	-	-	\$959.00
613218.16	2016	HP Desktop Computer	PRODESK	-	\$604.00
613218.17	2021	Apple Macbook Pro 16"	Macbook Pro	C02CVFHJMD6M	\$2,859.00
613220.08	2003	Phone System	-	-	\$3,662.24
613229.01	2004	Doors for Shop	-	-	\$6,199.00
613232.03	2008	Toshiba TV Monitor	-	AM379020041	\$899.00
613242.06	2015	Fuel Dispensers	-	-	\$5,400.00
613301.52	2008	Ford F-150 Pickup	F150	1FTVVF14548KC96513	\$23,477.00
613301.61	2021	Ford F-150	F-150	1FTMF1E51MKE06552	\$31,299.28
613301.63	2021	Ford F-150 Pickup	F150	1FTFW1E8XMFB42727	\$46,437.52
613302.29	2000	2000 Mack Truck	-	1M2P267Y3YM054092	\$55,850.00
613302.3	2000	2000 Mack Truck	-	1M2P267Y1YMO54091	\$60,350.00
613302.33	2000	Mack	CH6	1M1AA13Y3YW128413	\$35,000.00
613304.01	1974	JD Wheel Tractor	-	192750T	\$8,675.00
613304.02	1980	JD Wheel Tractor	-	345195T	\$21,500.00
613304.19	2004	Comfortgard Cab Tractor	JM 7220	RW7220R017260	\$52,758.00
613304.23	2009	John Deere 8330 Tractor	-	RW8330D044846	\$58,635.00
613304.24	2010	John Deere Tractor 6130D	-	P06130X001228	\$45,585.56
613304.25	2010	JD 7230 Cab Tractor	-	LO7230A642604	\$58,270.32
613304.26	2010	JD 7230 Cab Tractor	-	L07230A642066	\$58,270.32
613304.27	2011	JD Farm Tractor (used)	7130	1L0L130XCBH66LL9815	\$71,000.00

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ID Number	Year	Make/Description	Model	Serial	Cost
613306.02	2012	2012 Bulldozer	D6T 4XLARO	GMK01118	\$327,531.60
613309.01	2009	PTO Tractor W/ Rock Crusher	C39833	8503	\$98,000.00
613320.01	1954	Tampo Roller Pull	Sheepfoot	1820	\$1,710.00
613320.04	1976	Roller-Grid	-	A53C1590J	\$10,000.00
613320.05	1980	Huber Roller	-	CC4C11223	\$6,000.00
613320.11	1997	Used Hyster Grid	-	A53L1661C	\$12,250.00
613320.12	2001	Vibratory Packer	Single Drum	IR01985	\$61,927.00
613321.02	1987	Snowplow	-	GC-58572	\$5,046.00
613321.03	1986	Snowplow	V40186	V40186	\$4,222.00
613321.04	1992	Viking Snow Plow V-Type	-	-	\$4,329.00
613321.08	1997	Balderson Snow Plow	-	-	\$1,850.00
613321.09	2001	Snow Plow	-	1M2P267Y1M054091	\$5,740.00
613321.1	2001	Meyer Snow Plow	HM-30	-	\$5,740.00
613321.11	2004	Snow Plow	Henke V-10	7369	\$5,331.33
613321.12	2004	Snow Plow	Henke V-10	7370	\$5,331.33
613321.13	2004	Snow Plow	Henke V-10	7371	\$5,331.33
613321.15	2015	SnowDogg Snow Plow	719MUN112	-	\$9,423.00
613321.16	2015	SnowDogg Snow Plow	719MUN113	1M2P267Y1YM054091	\$9,423.00
613324.02	1994	Binks Compressor	-	33-1173	\$1,237.00
613324.04	2006	Air Compressor	-	P6023245	\$726.47
613324.05	2006	Air Compressor	-	P6023463	\$723.98
613324.06	2007	Air Compressor	-	-	\$826.73
613324.07	2010	Air Compressor Twin Tank	-	-	\$779.99
613324.08	2015	Air Compressor	-	BU1250	\$743.99
613325.03	2008	Brush Chipper	BC1500 8VP	1VR2161W981001348	\$34,488.00
613329.02	2010	Portacool 36"	-	-	\$2,199.99
613330.01	2014	Concrete Saw	FS400	-	\$2,268.00

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ID Number	Year	Make/Description	Model	Serial	Cost
613337.06	2002	Post Hole Digger	-	-	\$1,912.00
613337.07	2004	Superior Broom W/ Cab	DT80J	804082	\$29,685.00
613343.01	2008	12" Backhoe Bucket	590SM	-	\$936.12
613348.16	1982	Water Tank Trailer	-	1PTG15SJXC4000003	\$4,000.00
613348.17	1999	Dynaweld Flat Trailer	-	4U181AFXXX1X38157	\$500.00
613348.21	2002	Ranco Bottom Dump	-	1R9BSE5022L008204	\$10,125.00
613348.23	1999	Shop BU Pipe Trailer	-	990717006A	\$3,709.00
613348.24	2006	Trailer	-	5GXCF18286M005964	\$2,325.00
613348.25	1982	Heil Water Trailer	-	1TN1N41STCDCT2456	\$5,000.00
613348.27	2007	Belly Dump Trailer	BDY40	5TU11402547S000349	\$17,500.00
613348.28	2015	14FT Dump Trailer	-	4R7BD1422FT14004	\$6,595.00
613353.01	2004	Road Painting Machine	AL-120	1J04413PS	\$15,635.00
613358.01	2006	275 Gal Tank System	-	-	\$1,615.55
613390.03	2003	Freightliner	-	1FVAB6BV84DM	\$137,472.04
613403.02	1997	Miller Bobcat Welder	-	KG223143	\$2,377.00
613406.03	2010	Air Compressor Twin Tank	9-HP	-	\$1,249.99
613409.01	1992	CP Air Wrench	W/ Adapter	-	\$519.46
613409.02	1999	Truck Mounted Crane	-	3200REL-15S	\$5,987.00
613409.03	2011	Impact Wrench, Anvil	-	-	\$646.99
613410.02	1983	Hydraulic Jack	67415	-	\$795.95
613410.04	1987	Dollie Jack	-	-	\$742.50
613410.1	1999	Jack	-	-	\$1,062.95
613410.13	2008	Transmission Jack	HTJ-1000	48-026770	\$1,645.00
613410.14	2019	1/2 Torque Wrench	-	-	\$804.65
613412.07	1991	Teel Cent Water Pump	-	190432	\$699.50

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ID Number	Year	Make/Description	Model	Serial	Cost
613412.12	2001	Water Pump	-	S15B1ABWANS000	\$711.35
613413	1986	Fuel Tank Overhead	-	-	\$3,750.00
613413.02	1990	Water Tank 1000 Gallon	-	-	\$1,065.89
613413.03	1994	Fuel Tank	-	5174 UL 785802	\$8,897.18
613413.05	2007	Fuel Tank	-	-	\$84,997.00
613416.02	2015	Pole Saw	-	502577045	\$649.99
613420.2	2011	Water Pump Yarbrough	-	-	\$2,908.00
613421.02	2007	Auto Glass Repair System	-	71163	\$1,925.00
613421.03	2007	40' Container	-	-	\$4,474.81
613432.05	1954	Steel Tank	-	-	\$850.00
613432.07	1997	Oil Tank	-	-	\$706.00
613434.05	2008	Toolbox/Tuthill Pump	-	-	\$1,441.98
613438.01	2006	Sprayer	-	1131	\$16,900.00
613444.14	1997	Reel	-	-	\$514.68
613444.18	2003	JDC Flex Wing Mower	-	WOCX15FOO1226	\$9,214.08
613444.19	2003	JDC Flex-Wing Mower	-	-	\$9,214.08
613444.22	2005	JD Flex-Wing Rotary Mower	CX15	WOCX15F003471	\$13,771.45
613444.23	2005	JD Flex-Wing Rotary Mower	CX15	WOCX15F003472	\$13,771.45
613444.31	2010	JD Flex-Wing Mower	-	POCX15F009043	\$14,619.60
613444.32	2010	JD Flex-Wing Mower	-	POCX15F009042	\$14,619.60
613444.33	2011	JD Flex-Wing Mower	CX15	1POCX15FYBP012119	\$13,000.00
613444.34	2013	CAT 72" Mower	-	TAB02304	\$3,900.00
613444.35	2019	Flex Wing Rotary Cutter	OK SW 196	1P00R15GHKF000598	\$26,285.00
613445	2001	Oil Filter Crusher	-	QP-160	\$1,830.00
613499.01	2009	Scan System	-	-	\$2,999.00

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ID Number	Year	Make/Description	Model	Serial	Cost
613610.02	2013	(2) Rolling Steel Doors	LC-22	-	\$9,960.00
613610.03	2014	17" Advance Buffer	-	-	\$500.00
613699.01	2007	Refrigerator	-	-	\$599.00
613102.33A	2017	Black Office Chair	-	-	\$510.99
613102.33B	2017	Black Office Chair	-	-	\$510.99
613352A.02	2008	Chip Spreader - Self Propelled	-	K6448	\$154,736.00

O·K·L·A·H·O·M·A
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STATE AUDITOR & INSPECTOR



Cindy Byrd, CPA | State Auditor & Inspector

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