

STATUTORY REPORT

TULSA COUNTY COMMISSIONER DISTRICT 3 TURNOVER

July 2, 2013



*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
FRED PERRY
TULSA COUNTY COMMISSIONER
DISTRICT 3
JULY 2, 2013**

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Oklahoma State Auditor & Inspector

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August 16, 2013

BOARD OF COUNTY COMMISSIONERS
TULSA COUNTY COURTHOUSE
TULSA, OKLAHOMA 74103

Transmitted herewith is the Tulsa County Officer Turnover Statutory Report for July 2, 2013. 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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Fred Perry
Tulsa County Commissioner, District 3
Tulsa County Courthouse
Tulsa, Oklahoma 74103

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for July 2, 2013:

- 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.

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

July 2, 2013

FRED PERRY, TULSA COUNTY COMMISSIONER
DISTRICT 3
TULSA COUNTY, OKLAHOMA
TURNOVER STATUTORY REPORT
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SCHEDULE OF FINDINGS AND RESPONSES

Finding 2014-1—Inventory Records

Condition: During our review of fixed assets items at the Tulsa County District 3 Office, we noted nine hand-held radios that had been replaced in September, 2012 but had not been updated accordingly in the inventory records. The identifying tag and asset number located on the new radios could not be located on the inventory listing, although the office did supply adequate documentation to demonstrate that these radios were intended to replace nine old radios that had been surplus. The total value of the nine radios was \$22,519.00.

Cause of Condition: Procedures have not been designed to ensure inventory items that are replaced are immediately updated in the inventory listing.

Effect of Condition: When documentation of an annual inventory count is not maintained and duties are not adequately segregated, there is opportunity for misuse or loss of equipment.

Recommendation: The Oklahoma State Auditor & Inspector's Office (OSAI) recommends that the new tag and asset numbers for the nine new radios be included in the inventory listing in place of the old numbers.

Management Response: The Board of County Commissioners hereby directs appropriate County personnel to modify the existing inventory procedure to reflect the recommendation of the Oklahoma State Auditor's Office in finding 2014-1 of the recent District 3 Turnover Inventory Review, and forward this resolution to the requesting state office.

Criteria: Title 19 § 178.1 states "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 thereof and of like tools, apparatus, machinery and equipment purchased, leased, or otherwise coming into the custody of the county or of any office, board, department, commission or any or either thereof, and the disposition thereof whether sold, exchanged, leased or let where authorized by statute, junked, strayed or stolen, and annually thereafter, or oftener in event of death, resignation or removal of an elective officer with a term, to verify or cause to be verified by count and report of the same as of the end of a term of office."



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