

**WASHITA
COUNTY
COMMISSIONER
DISTRICT 2
TURNOVER**

DECEMBER 22, 2008

**STATUTORY
REPORT**



Oklahoma State Auditor
& Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT
GENE ETRIS
WASHITA COUNTY COMMISSIONER
DISTRICT 2
DECEMBER 22, 2008**

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STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA
State Auditor

MICHELLE R. DAY, ESQ.
Chief Deputy



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February 18, 2009

BOARD OF COUNTY COMMISSIONERS
WASHITA COUNTY COURTHOUSE
CORDELL, OKLAHOMA 73632

Transmitted herewith is the Washita County Commissioner, District 2, Officer Turnover Statutory Report for December 22, 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". The signature is written in a cursive, flowing style.

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

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Gene Etris
Washita County Commissioner, District 2
Washita County Courthouse
Cordell, Oklahoma 73632

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 22, 2008:

- Verify that equipment items on hand agree with the 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 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 presented 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., section 24A.1 et seq.), and shall be open to any person for inspection and copying.

Sincerely,

A handwritten signature in blue ink that reads "Steve Burrage". The signature is written in a cursive, flowing style.

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

December 22, 2008

**COUNTY OFFICER TURNOVER STATUTORY REPORT
 GENE ETRIS
 WASHITA COUNTY COMMISSIONER
 DISTRICT 2
 DECEMBER 22, 2008**

SCHEDULE OF FINDINGS AND RESPONSES

Finding 2009-1 – Fixed Assets Inventory

Criteria: Title 19 O.S. § 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...biennially thereafter, or oftener...”

Condition: We were unable to visually verify the following items on the County Clerk’s inventory for the District 2 County Commissioner:

County ID Number	Description	Management's Comment
301-001	1969 F-100 Pickup	Disposed
302-0016	1970 Truck W/dump bed	Disposed
320-001	Roller	On loan to City of Burns flat
354-0004	Truck Bed	Possibly found, but ID number was not legible.

Effect: Inventory items were not accurately accounted for and the County’s assets may not be safeguarded.

Recommendation: OSAI recommends the County determine the location or disposition of inventory items and adjust their inventory records accordingly, in accordance with 19 O.S. § 178.1.

Views of responsible officials and planned corrective actions: The 1969 F-100 pickup, #D301-001 and the 1970 truck with dump bed #D302-0016 were removed from the inventory list in the Board of County Commissioner meeting on February 2, 2009. Item #D320-001 is located at SWODA in Burns Flat. Item #D354-004 is attached to the 1975 Ford Truck D302-0063 and is located in Cordell.

Finding 2009-2 –Consumable Inventory Records

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

Condition: Consumable inventory records had not been updated for some time; therefore, we could not visually verify consumable items.

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

Recommendation: OSAI recommends that consumable inventory records be maintained in compliance with 19 O.S. § 1502.

Views of responsible officials and planned corrective actions: Consumable inventory records have been updated and are current.



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