OPERATIONAL AUDIT

WASHITA COUNTY

For the period July 1, 2009 through June 30, 2012

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

WASHITA COUNTY OPERATIONAL AUDIT
FOR THE PERIOD JULY 1, 2009 THROUGH JUNE 30, 2012

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Oklahoma State Auditor & Inspector

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December 19, 2012

TO THE CITIZENS OF
WASHITA COUNTY, OKLAHOMA

Transmitted herewith is the audit report of Washita County for the period July 1, 2009 through June 30, 2012.

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,

Gary A Jones

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

BACKGROUND

Part of the Cheyenne-Arapaho lands opened to settlement in the Land Run of April 19, 1892. This area was settled originally in 1886, when a white man named John M. Seger and 500 Indians left the old Cheyenne-Arapaho Agency at Darlington, near El Reno, and established a colony on the banks of Cobb Creek. This settlement was on the site of present-day Colony in eastern Washita County.

Designated as County "H," it was named Washita after the Washita River, and is derived from two Choctaw words meaning "big hunt." Washita County has ranked as one of Oklahoma's leading agricultural counties, and later the Anadarko Basin made it famous for oil and gas production.

For more county information, call the county clerk's office at 580/832–3548 or the chamber of commerce at 580/832–3538.

County Seat – Cordell | Area – 1,009.07 Square Miles

County Population – 11,813
(2009 est.)

Farms – 975 | Land in Farms – 591,031 Acres

Primary Source: Oklahoma Almanac 2011-2012

COUNTY OFFICIALS

Clayton Twyman .... County Assessor
Shirley McLaughlin .... County Clerk
James Woodrow Gee .... County Commissioner District 1
Leo Goeringer .... County Commissioner District 2
Raydell Schneberger .... County Commissioner District 3
Larry Burrows .... County Sheriff
Shari Giblet .... County Treasurer
Carol Corbett .... Court Clerk

Presentation of Apportionments, Disbursements, and Cash Balances of County Funds for FY 2012

	Beginning Cash Balance July 1, 2011	Receipts Apportioned	Disbursements	Ending Cash Balance June 30, 2012
Combining Information:				
County General Fund	$ 5,438,646	$ 4,094,194	$ 2,549,445	$ 6,983,395
T-Highway	6,389,307	10,233,099	8,836,711	7,785,695
County Sales Tax	473,488	1,782,835	1,754,196	502,127
Washita County Public Facilities Authority	2,670,095	3,136,612	1,216,257	4,590,450
CENA Grant	5	1,967	1,967	5
Remaining Aggregate Funds	3,217,718	1,432,155	1,180,139	3,469,734
Combined Total - All County Funds	$ 18,189,259	$ 20,680,862	$ 15,538,715	$ 23,331,406

Source: County Treasurer's Monthly Reports (presented for informational purposes)

PURPOSE, SCOPE, AND SAMPLE METHODOLOGY

This audit was conducted in response to 19 O.S. § 171, which requires the State Auditor and Inspector's Office to audit the books and accounts of county officers.

The audit period covered was July 1, 2009 through June 30, 2012.

Sample methodologies can vary and are selected based on the audit objective and whether the total population of data was available. Random sampling is the preferred method; however, we may also use haphazard sampling (a methodology that produces a representative selection for non-statistical sampling), or judgmental selection when data limitation prevents the use of the other two methods. We selected our samples in such a way that whenever possible, the samples are representative of the populations and provide sufficient evidential matter. We identified specific attributes for testing each of the samples. When appropriate, we projected our results to that population.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. This report is 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.

Objective 1:	To determine the receipts apportioned, disbursements, and cash balances are accurately presented on the County Treasurer's monthly reports for FY 2012.

Conclusion: With respect to the items reconciled and reviewed; the receipts apportioned, disbursements, and cash balances are accurately presented on the County Treasurer's monthly reports. However, internal controls should be strengthened over the financial reporting process.

Methodology: To accomplish our objective, we performed the following:

- Gained an understanding of internal controls related to the process of accurately presenting the receipts apportioned, disbursements, and cash balances on the County Treasurer's monthly reports through discussions with the County Treasurer, observation, and review of documents.

- Performed the following to ensure receipts apportioned, disbursements, and cash balances were accurately presented on the County Treasurer's monthly reports:
    - Reconciled Treasurer's receipts to amounts apportioned on the County Treasurer's monthly reports.
    - Reconciled the County Clerk's warrants issued to disbursements paid by the County Treasurer.
    - Re-performed the bank reconciliations at June 30, 2012, to determine that all reconciling items were valid and ending balances on the General Ledger agreed to the ending balances reflected on the Treasurer's monthly reports.

Finding: Inadequate Controls Over the County Treasurer's Monthly Reports and Reconciliation of Funds

Condition: Upon inquiry of personnel in the County Treasurer's office and observation of the monthly reporting process, we identified the following weakness:

- The County Treasurer's monthly reports are compiled from an information system in which the County Treasurer and two deputies perform daily activities, using the information system, such as issuing receipts and posting disbursements. There is not an employee independent of the process, that can review and monitor those activities for accuracy.

Upon inquiry of County personnel of the monthly reconciliation process of apportioned receipts, disbursements, and cash balances between the County Treasurer and County Clerk, we identified the following weakness:

- The monthly reconciliations are not initialed and dated by those performing the reconciliations.

Cause of Condition: Procedures have not been designed and implemented due to the County officials being unaware of the need for such procedures.

Effect of Condition: These conditions could result in unrecorded transactions, misstated financial reports, undetected errors, or misappropriation of funds.

Recommendation: OSAI recommends that the County Treasurer implement a system of internal control to provide reasonable assurance that receipts apportioned, disbursements, and cash balances are accurately presented on the County Treasurer's monthly reports.

OSAI further recommends that those charged with the duty of performing monthly reconciliations between the offices of the County Clerk and County Treasurer, initial, date, and retain all documentation of the monthly reconciliations.

Management Response:
County Clerk: To correct this weakness, the County Clerk's office will date, initial and retain a copy of all reconciliation of receipts, disbursements, and cash balances between the County Treasurer and County Clerk.

County Treasurer: I will initial and date my monthly report when the County Clerk and I check our balances. I will also initial and date the County Clerk's report.

Criteria: Accountability and stewardship are overall goals of management in the accounting of funds. An important aspect of internal controls is the safeguarding of assets. Internal controls over safeguarding of assets constitute a process, affected by an entity's governing body, management, and other personnel, designed to provide reasonable assurance regarding prevention or timely detection of unauthorized transactions and safeguarding assets from misappropriation. To help ensure a proper accounting of funds, the duties of receiving, receipting, recording, depositing cash and checks, reconciliations, and transaction authorization should be segregated.

Objective 2:	To determine the County's financial operations complied with 62 O.S. § 517.4, which requires county deposits with financial institutions be secured with collateral securities or instruments.

Conclusion: With respect to the days tested, the County did not comply with 62 O.S. § 517.4, which requires county deposits with financial institutions be secured with collateral securities or instruments.

Methodology: To accomplish our objective, we performed the following:

- Gained an understanding of the internal controls related to pledge collateral through discussions with the Treasurer, observation, and review of ledgers and documents.

- Tested compliance of the significant law which included the following:
  - Selected the largest balance day in each month for all banks where County money was invested and determined the amount of pledged collateral was adequate

Finding: Inadequate Controls Over Pledged Collateral and Noncompliance with Statute

Condition: Upon inquiry of personnel in the County Treasurer's office and observation of the monitoring of pledged collateral, we identified the following weaknesses;

- The County Treasurer does not initial and date the evidence documenting that the County's deposits are secured on a daily basis.

- County funds were not adequately secured at one financial institution for three of the thirty-six days tested.

Cause of Condition: Procedures of initialing and dating evidence documenting the security of county deposits on a daily basis were not designed and implemented due to the County Treasurer being unaware of a need for such procedure.

Effect of Condition: This condition resulted in inadequate operating effectiveness of internal controls designed and implemented by the County Treasurer and possible loss of funds in the event of a bank failure.

Recommendation: OSAI recommends that the County Treasurer initial and date evidence of documenting the security of county deposits on a daily basis to ensure the operating effectiveness of the controls. Additionally, the County Treasurer should comply with 60 O.S. §517.4, which requires county deposits with financial institutions be secured with collateral securities or instruments.

Management Response:
County Treasurer: I print my bank balances each morning and I check my collateral to make sure I am adequately collateralized. I will initial and date the printout each day. I also check collateral each month with the reports I receive from my banks.

Criteria: Accountability and stewardship are overall goals of management in the accounting of funds. An important aspect of internal controls is the safeguarding of assets. Internal controls over safeguarding of assets constitute a process, affected by an entity's governing body, management, and other personnel, designed to provide reasonable assurance regarding prevention or timely detection of unauthorized transactions and safeguarding assets from misappropriation. Title 60 O.S. §517.4 requires the county deposits with financial institutions be secured with pledged collateral.

Objective 3:	To determine the County's financial operations complied with 68 O.S. § 1370E, which requires the sales tax collections to be deposited in the general revenue or sales tax revolving fund of the County and be used only for the purpose for which such sales tax was designated.

Conclusion: With respect to the items tested, the County did not comply with 68 O.S. § 1370E, which requires the sales tax collections to be deposited in the general revenue or sales tax revolving fund of the County and be used only for the purpose for which such sales tax was designated.

Methodology: To accomplish our objective, we performed the following:

- Gained an understanding of the internal control process of receipting, apportioning, and disbursing sales tax collections through discussions with County personnel, observation, and review of documents.

- Tested compliance of the significant law, which included the following:
  - Reviewed sales tax ballots to determine designation and purpose of sales tax collections.
  - Obtained confirmations from the Oklahoma Tax Commission for sales tax payments made to the County and recalculated the amounts apportioned by the County Treasurer to ensure sales tax collections were apportioned to the proper funds.
  - Examined all purchases from the Washita County Health Services, Washita County Cooperative Extension and 4-H accounts and determined expenditures were made for the purpose designated on the sales tax ballot.

Finding: Inadequate Controls Over the Calculation of Sales Tax and Noncompliance with the Statute

Condition: Upon inquiry and observation of the recordkeeping process of collecting and expending sales tax, the following weaknesses were noted:

- The County Treasurer and County Clerk do not initial and date the evidence documenting the sales tax recalculation.

- The Washita County Public Facility Authority, Free Fair, and Washita Senior Citizens sales tax collections are not deposited into a sales tax revolving fund which results in sales tax collections being distributed directly from Washita County to these accounts in violation of the statute.

- Expenditures of the sales tax, for the Washita County Public Facility Authority, Washita County Senior Citizens, and Free Fair are not made in accordance with the County Purchasing Act.

- Expenditures of the sales tax for the Capital Maintenance account are comingled with the General Fund sales tax funds and could not be specifically identified.

- Collection of the sales tax for the General Fund is identified on the sales tax ballot as the amount of the "overage" after the other entities are funded. The purpose of the sales tax is not identified.

Cause of Condition: Procedures of initialing and dating evidence documenting the recalculation of sales tax was not designed and implemented due to the County Treasurer and County Clerk being unaware of a need for such procedures.

Additionally, the County was advised by legal representation of the Washita County Public Facility Authority in the establishment of the fund. The County was unaware with regard to the Free Fair and Senior Citizens accounts that expenditures of sales tax collections should be made through the County Purchasing Act.

Effect of Condition: These conditions could result in the misappropriation of funds and result in the County being in violation of 68 O.S. § 1370E.

Recommendation: OSAI recommends an employee recalculate the apportionment of sales tax collections that is presented for appropriation by the County Treasurer to the County Clerk. The documentation should provide evidence of who performed the recalculation and the date of the review. We additionally recommend that the County establish a sales tax revolving fund for the Washita County Public Facility Authority, Washita County Senior Citizens, and Free Fair specifically for the collection and apportionment of sales tax. Additionally, all expenditures should be paid in accordance with the County Purchasing Act.

Management Response:
County Clerk: To correct this weakness, the County Clerk's office will initial and date the evidence that documents the recalculation.

County Treasurer: Th**e** First Deputy obtains confirmation from OTC on the sales tax. She performs the breakdown of the money and receipts it on a miscellaneous receipt. She will keep the documentation of the breakdown and will date and initial.

Before the end of the month the calculations will be verified and the breakdown to individual entities will be checked with the purchasing agent. All documentation will be dated and initialed.

Regarding expenditures, the County was advised by legal representation of the Washita County Public Facility Authority in the establishment of the fund.

Auditor Response: All sales tax collections should be deposited and expended from a sales tax revolving fund in accordance with 68 O.S.§ 1370E.

Criteria: Effective internal controls would include procedures that ensure compliance with 68 O.S. § 1370E, which states in part, "Any sales tax which may be levied by a county shall be designed for a particular purpose…"

Objective 4:	To determine the County's financial operations complied with 68 O.S. § 2923, which requires the ad valorem tax collections to be apportioned and distributed monthly among the different funds to which they belong.

Conclusion: With respect to the items tested, the County complied with 68 O.S. § 2923, which requires the ad valorem tax collections to be apportioned and distributed monthly among the different funds to which they belong. However, internal controls should be strengthened regarding the ad valorem collections process.

Methodology: To accomplish our objective, we performed the following:

- Gained an understanding of the internal controls related to the process of apportioning and distributing ad valorem tax collections, which included discussions with County personnel, observation, and review of documents.

- Tested compliance of the significant law, which included the following:
  - Compared the certified levies for the audit periods to the computer system to determine that the Treasurer applied the certified levies, as fixed by the Excise Board of the County, to the tax rolls.

  - Recalculated the apportionment of ad valorem tax collections to determine collections were accurately apportioned to the taxing entities.

Finding: Inadequate Controls Over Ad Valorem Tax Distribution

Condition: Upon inquiry of County personnel, observation and review of documents, and recalculation of ad valorem taxes, we determined that the ad valorem tax distribution process was not adequately monitored.

- There was no documentation of the review of the mill levies entered into the system to ensure they were input correctly.

Cause of Condition: The County Treasurer has not implemented controls to ensure that the tax levies are entered into the system correctly or that collected taxes are apportioned accurately.

Effect of Condition: A tax levy could be entered incorrectly causing apportionment errors.

Recommendation: OSAI recommends that the County Assessor and the County Treasurer implement procedures to ensure that the tax levies are correct by entity and school district and to maintain proper documentation as proof. Additionally, the individual preparing the documentation should sign and date the work as it is being prepared.

Management Response:
County Treasurer: Documentation of the review will be maintained and initialed and dated.

County Assessor: Documentation of the review will be maintained and initialed and dated.

Criteria: Accountability and stewardship are overall goals in evaluating management's accounting of funds. Internal controls should be designed to analyze and check accuracy and completeness. To help ensure proper accounting of funds, the duties of apportioning ad valorem tax should be segregated and reviewed by an independent party.

Objective 5:	To determine the County's financial operations complied with 19 O.S. § 1505C, 19 O.S. § 1505E, and 19 O.S. § 1505F, which outlines procedures for expending county funds.

Conclusion: With respect to the items tested, the County did not comply with 19 O.S. § 1505C, 19 O.S. § 1505E, and 19 O.S. § 1505F, which outlines procedures for acquisition, purchasing, and receiving goods and/or services.

Methodology: To accomplish our objective, we performed the following:

- Gained an understanding of the internal controls related to the process of encumbering purchase orders, authorization of payment of purchase orders, and documenting goods and services received, which included discussions with County personnel, observation, and review of documents.

- Tested compliance of the significant law, which included the following:
    - Selected a random sample of 120 purchase orders from County funds and determined:
        - Purchase orders were properly requisitioned as required by 19 O.S. § 1505C.
        - Purchase orders were properly encumbered as required by 19 O.S. § 1505C.
        - The receiving officer prepared and signed a receiving report as required by 19 O.S. § 1505E.
        - The County Clerk or designee compared the purchase order to the invoice, receiving report, and delivery document as required by 19 O.S. § 1505E.
        - Purchase orders were approved for payment by the Board of County Commissioner's as required by 19 O.S. § 1505F.

Finding: Inadequate Controls Over Purchasing Procedures and Noncompliance with Statutes

Condition: Upon inquiry of personnel in the County Clerk's office, and observation of the purchasing process, we noted the following weaknesses in controls:

- Passwords are not changed every 90 days.
- The computers do not log off automatically.

The test of 120 purchase orders revealed the following noncompliance with regard to purchasing statutes:

- Two purchase orders did not have the signature of the requisitioning officer.
- Two purchase orders did not have receiving reports attached to the claim.
- One receiving report was not signed.
- Five receiving reports were not signed by the authorized receiving officer.
- Twelve instances were noted where goods and/or services were received prior to funds being encumbered.
- Three purchase orders did not have supporting documentation attached to the claim.
- One purchase order that was paid, was not marked paid in the accounting system.

Cause of Condition: In an effort to facilitate cooperation among the different offices, procedures have not been implemented to provide adherence to the statutes and ensure internal controls are in place.

Effect of Condition: These conditions could result in unrecorded transactions, misstated financial reports, undetected errors, or misappropriation of funds.

Recommendation: OSAI recommends the County design and implement control procedures to ensure compliance with purchasing statutes.

Management Response:
County Clerk: To correct these weaknesses, the County Clerk's office will visit with the other offices and try to make them understand how important it is for receiving reports to be signed by both parties. We will also pay more attention to each document to make sure everything has been attached and signed.

Criteria: Effective internal controls include procedures that ensure purchases comply with 19 O.S. §1505C, 19 O.S. § 1505E, and 19 O.S. § 1505F.

Objective 6:	To determine the County's financial operations complied with 19 O.S. § 1505B, which requires county purchases in excess of $10,000 be competitively bid.

Conclusion: With respect to the items tested, the County did comply with 19 O.S. § 1505B, which requires that purchases in excess of $10,000 be competitively bid. However, internal controls should be strengthened regarding the bidding process.

Methodology: To accomplish our objective, we performed the following:

- Gained an understanding of the internal controls related to the process of competitively bidding purchases in excess of $10,000, which included discussions with County personnel, observation, and review of documents.

- Tested compliance of the significant law, which included the following:
  - Selected a random sample of ten purchases in excess of $10,000 and determined that the County followed statutes regarding public notice, handling of unopened bids, awarding bid to best bidder, recording appropriate information in BOCC minutes, and notification to successful bidders.

Finding: Inadequate Controls Over the Bidding Process

Condition: Controls over the bidding process have not been properly implemented and as a result the following discrepancies have occurred:

- Five instances were noted in which there was no evidence the successful bidder was notified.

Cause of Condition: Procedures have not been designed and implemented to document notification to the successful bidder.

Effect of Condition: This condition could result in unrecorded transactions, undetected errors, or misappropriation of funds.

Recommendation: OSAI recommends the County implement procedures to ensure bidding is properly performed. These procedures should include documentation of notification to the successful bidder maintained in the bid.

Management Response:
County Clerk: To correct this weakness, the County Clerk will make sure on the bid spreadsheet to state whether the bidder was faxed, called, or was at the meeting when the bids were open. When machinery is a bid item, most of the time the bidders are at the meeting and are aware of the fact they got the bid.

Criteria: Effective controls require that management properly implement procedures to ensure that bidders are notified when a bid is opened as to the successful bidder.

Objective 7:	To determine the County's financial operations complied with 19 O.S. § 180.74 and 180.75 regarding amounts allowed for officers' salaries.

Conclusion: With respect to items tested, the County complied with 19 O.S. § 180.74 and 180.75 regarding amounts allowed for officers' salaries. However, internal controls should be strengthened regarding the payroll process.

Methodology: To accomplish our objective, we performed the following:

- Gained an understanding of the internal controls related to the process of determining amounts allowed for officers' salaries, which included discussions with County personnel, observation, and review of documents.

- Recalculated the maximum amount allowed for officer's salaries as set forth in 19 O.S. § 180.74 and 180.75.

- Reviewed the salaries paid to officers and determined the salaries are not in excess of the amount allowed by statute.

Finding: Concentration of Duties in the Payroll Process

Condition: It was determined through discussion with County personnel, observation, and review of documents that the payroll process was not adequately segregated due to the following:

- The same employee posts new hires into the payroll system, has access to personnel files, inputs monthly hours and/or payroll changes into the payroll system, runs the payroll verification report, and prints payroll warrants.

- Those in charge of the independent oversight of various payroll processes are not initialing and dating their reviews of payroll documentation.

Cause of Condition: In an effort to maximize efficiency and available resources, the County Clerk has traditionally relied upon one employee to perform the majority of the payroll processes. She was unaware that the concentration of duties was not advisable or proper segregation of duties.

Effect of Condition: These conditions could result in errors and/or misappropriation of county assets.

Recommendation: OSAI recommends the following key accounting functions of the payroll process be adequately segregated:

- Enrolling new employees and maintaining personnel files.
- Reviewing time records and preparing payroll.
- Distributing payroll warrants to individuals.

OSAI also recommends those charged with the responsibility of independent oversight of payroll documentation, initial and date their reviews to ensure the operating effectiveness of internal controls designed and implemented.

Management Response:
County Clerk: To correct these weaknesses, each employee that handles payroll documents will initial and date their work, in order to identify that duties are segregated.

County Assessor: About the payroll of my employees, I have always filled out a monthly payroll form for them.

Criteria: Accountability and stewardship are overall goals of management in the accounting of funds. Designed and implemented internal controls should operate effectively to help ensure a proper accounting of funds. Effective internal controls include key functions within a process be adequately segregated to allow for prevention and detection of errors and abuse.

Objective 8:	To determine the County's financial operations complied with 19 O.S. § 1504A, which requires the receiving officer to maintain a record of all supplies, materials, and equipment received, disbursed, stored and consumed by his department.

Conclusion: With respect to the items tested, the County did comply with 19 O.S. § 1504A, which requires the receiving officer to maintain a record of all supplies, materials, and equipment received, disbursed, stored and consumed by his department. However, internal controls should be strengthened regarding the accounting of consumable inventories.

Methodology: To accomplish our objective, we performed the following:

- Gained an understanding of the internal controls related to the process of maintaining a record of all supplies, materials, and equipment received, disbursed, stored and consumed by a department, which included discussions with County personnel, observation, and review of documents.

- Tested compliance of the significant law, which included the following:
  - Randomly selected 15 consumable inventory items to ensure the balances on hand documented on the stock card could be visually verified on the yard of the Highway Districts.

Finding: Inadequate Controls Over Consumable Inventories

Condition: Upon inquiry of County personnel and observation of documents, we identified the following weaknesses:

- Districts 1, 2, and 3 do not perform monthly physical counts of consumable inventories.
- The amount of a consumable inventory item documented on the stock card of District 2 reflected 56 pieces of lumber, while the inventory count reflected 48 pieces of lumber on hand.

Cause of Condition: Procedures have not been designed and implemented with regard to effective internal controls over safeguarding of consumable inventories.

Effect of Condition: Opportunities for loss and misappropriation of county assets may be more likely to occur when the County does not have procedures in place to account for consumable inventories.

Recommendation: OSAI recommends management implement internal controls to ensure compliance with 19 O.S. § 1504A. These procedures would include performing a monthly physical count of consumable items on hand. The procedure should be performed by a separate employee other than the receiving officer in order to effectively segregate the duties over consumable inventories.

Management Response:
District 1 Commissioner: In response to the findings of inadequate internal controls over consumable inventories, the District 1 office maintains a continually updated inventory of consumables. We accomplish this through a system using inventory cards and transfer documents. When consumables are received, they are recorded on stock cards. When inventory is used, the worker that removes the inventory and uses it fills out a removal sheet. The receiving officer then fills out a transfer document that tells what has been used and the location it was used at. That inventory is then removed from the stock card of inventory. Thus we have an ever changing and current inventory.

District 2 Commissioner: District 2 has a consumable inventory list. In the future, they will be doing a monthly physical count of consumable inventories, which will be dated and initialed. It will be done by a separate employee other than the receiving officer in order to effectively segregate the duties over consumable inventories.

District 3 Commissioner: District 3 will try to do a monthly visual inspection of the consumable inventory.

Auditor Response: In order to comply with state statutes and adequately account for consumable inventories, District 1 should perform a visual inspection of consumable inventory items and reconcile the count to the inventory records.

Criteria: An important aspect of internal controls is the safeguarding of assets. Internal controls over safeguarding of assets constitute a process affected by an entity's governing body, management, and other personnel, designed to provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of consumable inventory items, and safeguarding these items from loss, damage, or misappropriation.

Objective 9:	To determine the County's financial operations complied with 19 O.S. § 178.1 and 69 O.S. § 645, which requires the maintenance of inventory records, periodic inventory verifications, and that equipment be clearly and visibly marked "Property of" the county.

Conclusion: With respect to the items tested, the County did not comply with 19 O.S. § 178.1 and 69 O.S. § 645, which requires the maintenance of inventory records, periodic inventory verifications, and that equipment be clearly and visibly marked "Property of Washita County."

Methodology: To accomplish our objective, we performed the following:

- Gained an understanding of the internal controls related to the process of maintaining inventory records, verifying inventory, and marking equipment "Property of" the county, which included discussions with County personnel, observation, and review of documents.

- Tested compliance of the significant law, which included the following:
  - Randomly selected 45 fixed asset items and verified the items were properly marked with county identification numbers and "Property of Washita County" as required by 69 O.S. § 645.

Finding: Inadequate Controls Over Fixed Assets and Noncompliance with Statutes

Condition: Upon inquiry of County officials, observation of fixed asset inventory records, and testing of the County's fixed asset inventory, we identified the following weaknesses:

- There is not an adequate segregation of duties regarding the custody and recordkeeping duties of fixed assets. One employee of each office maintains fixed asset inventory records and is either the designated requisitioning officer or receiving officer of goods and services, including fixed assets.

- The County Treasurer and County Assessor do not maintain documentation of their annual physical inventory counts.

- The County Clerk, County Sheriff, Court Clerk, and District 1, 2, and 3 County Commissioners do not perform annual physical fixed asset inventory counts.

Additionally, the County does not have procedures in place to ensure that fixed asset inventory was maintained in accordance with 19 O.S. § 178.1 and 69 O.S. § 645.

- **District 1 Commissioner:**
  - Two of the ten items selected for were not properly marked with county identification numbers and "Property of Washita County."
- **District 2 Commissioner:**
  - One of the ten items selected was not properly marked with a county identification number and was not properly marked with "Property of Washita County."
- **District 3 Commissioner:**
  - Three of the ten items selected were not properly marked with "Property of Washita County."
- **County Assessor:**
  - One of the three items selected was not properly marked with a county identification number.
- **County Sheriff:**
  - One of three items selected was not properly marked with a county identification number.

Cause of Condition: Procedures have not been designed to implement internal controls over the safeguarding of fixed assets by performing an annual physical inventory count and separating the duties of maintaining fixed asset inventory records and requisitioning and receiving fixed assets. Procedures have not been designed to ensure equipment is marked with county identification numbers and “Property of Washita County.”

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. Additionally, when equipment is not marked with county identification numbers and “Property of Washita County,” opportunities for misuse or loss of equipment can occur.

Recommendation: OSAI recommends that management implement controls to comply with 19 O.S. § 178.1 and 69 O.S. § 645. We also recommend that the County Treasurer, County Assessor, County Clerk, County Sheriff, Court Clerk, and District 1, 2, and 3 County Commissioners perform an annual inventory count and retain documentation to verify the physical inventory counts are performed.

Management Response:
County Clerk: The County Clerk will perform an annual physical asset inventory count and document the day in which it was done. We will also sign it and place it in the front of the inventory book.

Court Clerk: The duty of maintaining inventory record will be turned over to an employee that is not designated as either a requisitioning or receiving officer. The Court Clerk will henceforth perform an annual inventory count of all fixed assets and retain documentation to verify its completion.

County Treasurer: A physical count of the fixed asset inventory in my office will be performed at least once a year and will be initialed and dated on the inventory sheet. Our office only has three employees; therefore, I am the requisitioning officer and the two deputies are both receiving officers.

County Assessor: On inadequate control over fixed asset labeling, I was not aware that we had one item without the proper county identification number on it. We have placed into service a program that we will check all fixed assets quarterly.

County Sheriff: We have been working on the inventory for our new facility and will continue to work towards the proper marking of all fixed assets. A physical count of inventory will be performed annually and logged to ensure all inventory is accounted for.

District 1 Commissioner: In response to the findings of inadequate internal controls over fixed asset inventories, the District 1 office maintains an inventory list that is updated as new equipment is purchased for the district. When a new piece of equipment arrives, it is given a county identification number, if applicable, a fuel number to monitor fuel and is placed on inventory. At this time, equipment will be labeled as county property and an information sheet about the equipment is also placed in an inventory book along with the current inventory list. If the new equipment is replacing an existing piece of equipment or if a piece of equipment is sold or declared unusable, the old equipment is placed on the disposed inventory list. A list of District 1 fixed asset inventory is also maintained in the County Clerk’s office. We do compare those lists from time to time throughout the year. In response to the findings of inadequate internal controls over fixed asset labeling, the District 1 office took immediate steps to correct this oversight. We have reviewed all fixed assets (equipment) and properly labeled those items that had not been properly identified. We placed both county identification numbers, as well as, large property of Washita County District 1 labels. In the future, all new equipment will be properly labeled in a timely fashion.

District 2 Commissioner: District 2 is marking all of the property with "Property of Washita County" and the county identification numbers today. They will make sure that all of the equipment is marked and all equipment purchased at a later date will be properly marked. They will also be doing an annual physical fixed asset inventory, which will be dated and initialed. These documents will be kept on file for future reference.

District 3 Commissioner: We will do an annual physical fixed asset inventory, which will be signed and dated. All fixed assets will be properly marked with "Property of Washita County".

Criteria: An important aspect of internal controls is the safeguarding of assets. Internal controls over safeguarding of assets constitute a process affected by an entity's governing body, management, and other personnel, designed to provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of fixed assets and safeguarding fixed assets from loss, damage, or misappropriation.

Objective 10:	To determine the County's financial operations complied with 19 O.S. § 682 which require officers to deposit daily in the official depository all collections received under the color of office.

Conclusion: With respect to the items tested and items reconciled, the offices of Court Clerk, County Clerk, and County Treasurer did comply with 19 O.S. § 682, which requires officers to deposit daily in the official depository all collections received under the color of office. The offices of the County Assessor and the County Sheriff did not comply with this statute on four occasions.

Methodology: To accomplish our objective, we performed the following:

- Gained an understanding of the internal controls related to the process of officers depositing daily in the official depository all collections received under the color of office, which included discussions with County personnel, observation, and review of documents.

- Tested compliance with 19 O.S. § 682, which included reviewing a sample of receipts from each office's depository account and verifying the following:
    - Official depository receipts are deposited daily.
    - Deposits are promptly and accurately recorded as to account, amount, and period.
    - Official depository receipts agree to the amounts recorded on the deposit.

Finding: Inadequate Controls Over Official Depository Receipting and Noncompliance with the Statute

Condition: Upon inquiry of County personnel, observation of the official depository receipting process, and test of four weeks activity, we noted that some critical duties were not adequately segregated and some deposits were not made daily.

- **County Clerk:**
  - All employees operate from the same cash drawer.
  - Two employees responsible for issuing receipts also balance cash and checks at the end of the business day and prepare the deposit slip.

- **Court Clerk:**
  - All employees operate from the same cash drawer.
  - All employees issue receipts.
  - An employee that issues receipts is also responsible for balancing the cash drawer to the computer generated deposit slip and depositing with the County Treasurer.

- **County Assessor:**
  - All employees operate from the same cash drawer.
  - All employees issue receipts.
  - An employee that issues receipts is also responsible for balancing the cash drawer to the hand-issued deposit slip and depositing with the County Treasurer.
  - During compliance testing, four instances were noted where the receipts issued were not deposited with the County Treasurer on the same day.

- **County Sheriff:**
  - The office does not have a cash drawer.
  - All employees issue receipts.
  - An employee that issues receipts is also responsible for balancing the cash drawer to the hand-issued deposit slip, and depositing with the County Treasurer.
  - During compliance testing, four instances were noted where the receipts issued were not deposited with the County Treasurer on the same day.

- **County Treasurer:**
  - All employees operate from the same cash drawer.
  - All employees issue receipts.
  - The employee issuing receipts is also performing the duties of preparing the deposit slip and posting the deposit to the official depository accounting software.

Cause of Condition: In order to provide prompt services to the citizens of Washita County and for ease of operations, the offices utilize all employees to issue receipts. Additionally, due to the limited number of personnel within each office, one individual is sometimes responsible for all the key functions of the office.

Effect of Condition: These conditions could result in unrecorded transactions, misstated financial reports, undetected errors, or misappropriations of funds.

Recommendation: OSAI recommends establishing a system of controls to adequately protect the collections of each office, which includes, but is not limited to the following:

- Each office should establish separate cash drawers for all employees issuing receipts for collections.
- Each employee maintaining a cash drawer should balance their own cash drawer, and a separate employee, who did not issue receipts for collections, should be responsible for balancing all of the cash drawers as a whole and preparing the deposit slip.
- Each office should establish a review process for balancing and preparing the deposit slip.
- An employee independent from those who issue receipts, balance the cash drawers and prepare the deposit slip should deposit collections with the County Treasurer.
- OSAI additionally recommends the County Assessor and County Sheriff make daily deposits of all collections received under the color of office as prescribed by 19 O.S. § 682.

Management Response:
County Clerk: The County Clerk will make sure each employee operates from separate cash drawers. Each employee will add up her drawer and initial the adding machine tape, and then both tapes will be attached to the deposit slip. The deposit will be made by a separate employee.

Court Clerk: All cash transactions are verified. Amount presented is counted with the person paying and then verified again with a co-worker. If change is needed, the deputy verifying makes change while initial person taking money writes receipt. Change is then counted to the person receipting and that person presents receipt and counts change to the customer. Once the customer is taken care of, the two co-workers note on our copy of the receipt the denomination of money received and denominations of any change given. Both employees initial the receipt. This method seems to work best for an office this size.

It would put our work flow in a bind if only certain employees could receipt funds, especially at times when we are short handed. Example: lunch, vacation, sick leave, and jury term. Each day two employees conduct the deposit. No two employees do the same task on consecutive days. One counts the drawer while the other pulls up a computer generated deposit slip. Amounts are verified for cash, check/money order and if there are credit card transactions, they are verified on-line. The receipt numbers for that date are noted on the deposit slip and both parties sign and/or initial the deposit slip. The person counting the funds hand delivers the deposit to the Treasurer’s office where the cash is counted in our presence. We then hand note, on the Treasurer’s listing, amount of cash, check/money order and our total and initial there. Since the selection of the two persons completing the daily deposit is a random selection, I feel the issue is handled as efficiently as possibly in our size office.

One remedy I can see is for me, as Court Clerk, to balance the cash drawer and deposit the funds daily, since I seldom receipt funds. But that would definitely not segregate the deposit duty and also causes an issue when I am not in the office.

County Treasurer: One person who collects the money and issues the receipts will have another person register the deposit on the computer.

County Assessor: Yes, all my employees receive money and make receipts for service that we do for people coming through our office. We have made an effort to make a deposit every day and will admit that some days we failed to make deposits like we should. But on some days we didn't make a deposit, we received the deposit after 3:00 pm and the Treasurer won't take a deposit after 3:00 p.m. We are a small office and some days we are short handed and are busy waiting on taxpayers and don't get it done before 3:00 p.m.

County Sheriff: No cash drawer is operated. All monies collected by dispatchers and/or jailers are deposited into drop doors on safes located in the dispatch and booking areas. Only the secretary and the Undersheriff have the combinations to remove the monies. The secretary makes all the deposits.

Jailers record monies at the time of booking on the booking report, and then deposit the money in the safe. The dispatcher issues receipts to the public when money is brought in to be placed on an inmate account. The money is deposited in the safe for bonds collected after working hours. We recently installed an overhead camera in the booking area to enhance security over the collection process.

Auditor Response: The duties regarding receipting, depositing, recording/balancing are not adequately segregated within the Sheriff's office.

Criteria: Effective internal controls require that key functions within a process be adequately segregated to allow for prevention and detection of errors and possible misappropriations of funds, and funds be deposited daily in compliance with 19 O.S. § 682.

Objective 11:	To determine the County Court Clerk's financial operations complied with 19 O.S. § 220 and 20 O.S. § 1304, which outlines procedures for expending court clerk revolving fund monies and court fund monies.

Conclusion: With respect to items tested, the County Court Clerk's financial operations complied with 19 O.S. § 220 and 20 O.S. § 1304, which outlines procedures for expending Court Clerk Revolving Fund monies and Court Fund monies, respectively. However, controls over expending these funds should be strengthened.

Methodology: To accomplish our objective, we performed the following:

- Gained an understanding of the internal controls related to expending Court Clerk Revolving Fund monies and Court Fund monies, which included discussions with County personnel, observation, and review of documents

- Tested internal controls over the Court Clerk Revolving Fund expenditures, which included reviewing 30 Court Clerk Revolving Fund claims and verifying the following:

  - Duties were adequately segregated and determined that the Court Clerk prepared the claims, the County Clerk issued cash vouchers, and the County Treasurer registered cash vouchers.
  - Claims were properly authorized for payment.

- Tested compliance with 19 O.S. §220 for the Court Clerk Revolving Fund, which included randomly selecting 30 Court Clerk Revolving claims and verified the following:
  - Expenditures were made for the operation of the court.
  - Claims were approved by the Court Clerk and either the District or the Associate District Judge.

- Tested compliance with 20 O.S. §1304 for the Court Fund, which included randomly selecting 40 Court Fund claims and verified the following:
  - Expenditures were made for the lawful operation of the office.
  - Claims were approved by the District Judge and either the Court Clerk or Associate District Judge.

Finding: Inadequate Controls Over Court Fund Expenditures

Condition: Upon inquiry of Court Clerk personnel and the observation of records, the following weaknesses were noted:

- The Court Clerk prepares Court Fund claims, enters the information into the accounting system, prints the vouchers, signs the vouchers, registers the vouchers with the County Treasurer, and distributes the vouchers to the claimants.

Cause of Condition: In training sessions, the Court Clerk understood that the procedures over Court Fund expenditures were her full responsibility

Effect of the Condition: A single person having responsibility for more than one area of recording, authorization, custody of assets, and execution of transactions could result in unrecorded transactions, misstated financial reports, clerical errors, or misappropriation of funds not being detected in a timely manner.

Recommendation: OSAI recommends the Court Clerk implement procedures to ensure the duties of preparing claims, preparing vouchers, printing, signing and registering vouchers with the County Treasurer, and distributing vouchers to claimants are adequately segregated.

Management Response:
Court Clerk: Processing Court Fund expenditures will now be segregated, checked and initialed by at least two persons.

Criteria: Effective internal controls include management designing procedures to ensure Court Fund monies are adequately safeguarded and essential duties are segregated

Objective 12:	To determine the County Sheriff's Inmate Trust Fund financial operations complied with 19 O.S. § 531A, which requires these funds only be expended to refund monies to inmates or to transfer funds to the Sheriff's Commissary Fund for inmate expenditures.

Conclusion: With respect to the items tested, the County Sheriff did not comply with 19 O.S. § 531A, which requires these funds only be expended to refund monies to inmates or to transfer funds to the Sheriff's Commissary Fund for inmate expenditures.

Methodology: To accomplish our objective, we performed the following:

- Gained an understanding of the internal controls related to expending funds from the Sheriff's Inmate Trust Fund, which included discussions with County personnel, observation, and review of documents.

- Tested compliance with the statute for the County Sheriff's Inmate Trust Fund, which included the following:
  - Using the bank statements, for the audit period, all inmate trust disbursements were reviewed to ensure that checks were issued for statutorily authorized purposes.

Finding: Inadequate Controls Over Inmate Trust Fund Financial Operations and Noncompliance with the Statute

Condition: Upon inquiry of County Sheriff personnel and observation of the recordkeeping process over the Inmate Trust Fund, the following weaknesses were noted:

- One person is responsible for issuing receipts, depositing, posting to inmate accounts, and preparing checks for the disbursement of funds.
- On occasion, the same employee signs checks issued from the Inmate Trust Fund checking account.
- Passwords to the Tiger Commissary system have never been changed.

Upon review of all checks issued from the Inmate Trust Fund, we noted 14 instances totaling $1,883.43, in which checks were issued to payees that were unauthorized by statute.

Cause of Condition: Procedures have not been designed and implemented to ensure that controls are in place with regards to Inmate Trust Fund financial operations. In order to expedite the payment of bills and court costs, the Sheriff paid amounts from the Inmate Trust Fund instead of transferring the proceeds from the inmate sales to the Sheriff Commissary Fund.

Effect of Condition: These conditions could result in unrecorded transactions, undetected errors, or misappropriations of funds. As a result purchasing controls have not been adhered to and could lead to misappropriation of assets and errors.

Recommendation: OSAI recommends the County Sheriff implement procedures to ensure controls are in place. These procedures should include separating key functions of opening the mail, receipting, depositing, and reconciling bank statements. Further, separating key functions such as the daily depositing of all funds received and posting to inmate accounts should be performed by separate deputies.

OSAI recommends the County Sheriff implement procedures to ensure that checks are made payable to either the Sheriff Commissary Fund or paid directly to the inmate as allowed by statute.

OSAI further recommends that passwords be changed every 90 days to ensure the security over the information system.

Management Response:
County Sheriff: Only checks directly to the inmate or from the Inmate Trust Fund to the Official Sheriff's Commissary Account will be issued.

Criteria: Effective internal controls require that management properly implement procedures to ensure that compliance with 19 O.S. §531A with regard to Inmate Trust Funds.

All Objectives:

The following findings are not specific to any objective, but are considered significant to all of the audit objectives.

Finding: Inadequate County-Wide Controls

Condition: County-wide controls regarding Risk Management and Monitoring have not been designed.

Cause of Condition: Procedures have not been designed to address risk of the County.

Effect of Condition: This condition could result in unrecorded transactions, undetected errors, or misappropriation of funds.

Recommendation: OSAI recommends that the County design procedures to identify and address risks. OSAI also recommends that the County design monitoring procedures to assess the quality of performance over time. These procedures should be written policies and procedures and could be included in the County's policies and procedures handbook.

Examples of risks and procedures to address risk management:

Risks	Procedures
Fraudulent activity	Segregation of duties
Information lost to computer crashes	Daily backups of information
Noncompliance with laws	Attend workshops
Natural disasters	Written disaster recovery plans
New employee errors	Training, attending workshops, monitoring

Examples of activities and procedures to address monitoring:

Monitoring	Procedures
Communication between officers	Periodic meetings to address items that should be included in the handbook and to determine if the County is meeting its goals and objectives.
Annual Financial Statement	Review the financial statement of the County for accuracy and completeness.
Schedule of Expenditures of Federal Awards (SEFA)	Review the SEFA of the County for accuracy and to determine all federal awards are presented.
Audit findings	Determine audit findings are corrected.
Financial status	Periodically review budgeted amounts to actual amounts and resolve unexplained variances.
Policies and procedures	Ensure employees understand expectations in meeting the goals of the County.
Following up on complaints	Determine source of complaint and course of action for resolution.
Estimate of needs	Work together to ensure this financial document is accurate and complete.

Management Response:
County Clerk: We have currently changed our procedures. The SEFA report is checked by the Treasurer and the County Clerk to verify that all funds are listed. The financial statement is prepared by an accountant. However, the Treasurer has checked it and had the County Clerk to assist her. It was checked with the accountant and verified to be correct. Each office turns in their Budget before it is given to the accountant to do. Each one is checked for accuracy. All computer files are backed up daily. Also, they are backed up at Kellpro in case of a computer crash. Also, the land records are archived and stored off site. The County Clerk has a Disaster Plan already in place.

District 1 Commissioner: In response to the findings of inadequate county wide controls, the District 1 office contends that we do have very good communication between county offices. These county offices work together through the year to carry out people's business. We recognize that all county officers and employees of Washita County are employed to do the work for the wonderful citizens of Washita County. We have been entrusted to do this job and are honored to do so. We take this fact very seriously and keep it in mind each time we make a decision for the County.

District 2 Commissioner: Washita County has meetings with all officers when the Handbook is updated. The budget for each office is done by that office and turned into the Board, so that the budget meets their needs. All audit findings are discussed and hopefully resolved.

District 3 Commissioner: When the Handbook is updated all officers decide what needs to be placed in it. It is a group effort. The annual financial statement is prepared by an accountant; however, the Treasurer and Clerk review it. They compare it to the accountant's financial statement to verify the figures. When the SEFA is prepared, the Clerk asks all departments if they have anything that was left out. She also verifies it with the Treasurer. Each employee is given a Handbook, which they acknowledge in writing that they have received it. Therefore, any questions can be answered at that time. Each department turns in their budget for the year. Then the final budget reflects the departments' request.

County Sheriff: The Sheriff and staff will meet on a regular basis throughout the year to promote better communications between staff and develop a plan to monitor the department's internal control to better meet the auditors concerns.

Criteria: Internal control is an integral component of an organization's management that provides reasonable assurance that the objectives of effectiveness and efficiency of operations, reliability of financial reporting and compliance with laws and regulations are being made. Internal control comprises the plans, methods, and procedures used to meet missions, goals, and objectives. Internal control also serves as the first line of defense in safeguarding assets and preventing and detecting errors and fraud. County management is responsible for designing a county-wide internal control system comprised of Risk Assessment and Monitoring for the achievement of these goals.

Risk Assessment is a component of internal control which should provide for an assessment of the risks the County faces from both internal and external sources. Once risks have been identified, they should be analyzed for their possible effect. Management then has to formulate an approach for risk management and decide upon the internal control activities required to mitigate those risks and achieve the internal control objectives.

Monitoring is a component of internal control which should assess the quality of performance over time and ensure that the findings of audits and other reviews are promptly resolved. Ongoing monitoring occurs during normal operations and includes regular management and supervisory activities, comparisons, reconciliations, and other actions people take in performing their duties. It includes ensuring that management know their responsibilities for internal control and the need to make control monitoring part of their regular operating process.

Finding: Disaster Recovery Plan for County Sheriff

Condition: Upon inquiry, the County Sheriff does not have a Disaster Recovery Plan.

Cause of Condition: Procedures have not been designed and implemented to prepare a formal Disaster Recovery Plan.

Effect of Condition: This condition could result in the County Sheriff being unable to function in the event of a disaster. The lack of a formal plan could cause significant problems in ensuring County business could continue uninterrupted.

Recommendation: OSAI recommends the County Sheriff develop a Disaster Recovery Plan that addresses how critical information and systems within his office would be restored in the event of a disaster.

Management Response: The Sheriff will obtain an example of a Disaster Recovery Plan and use it to prepare one for his office.

Criteria: An important aspect of internal controls is the safeguarding of assets which includes adequate Disaster Recovery Plans. Internal controls over safeguarding of assets constitute a process, affected by an entity's governing body, management, and other personnel, designed to provide reasonable assurance regarding prevention in a County being unable to function in the event of a disaster.

Finding: Password Security Measures Over Information Systems

Condition: Upon inquiry of the County Clerk and the County Treasurer, we noted that the employees are not required to change passwords to the information systems every 90 days. The system does not prompt for password changes.

Cause of Condition: Procedures have not been designed and implemented within the information system of the County Clerk and County Treasurer to prompt for password changes every 90 days.

Effect of Condition: This condition creates an opportunity for errors and misappropriation of county assets.

Recommendation: OSAI recommends the County Clerk and County Treasurer employees change passwords every 90 days to ensure the safeguarding of assets.

Management Response:
County Treasurer: We will start changing our bookkeeping and tax system passwords on a regular basis. I am in the process of finding out how to change the password on our tax system.

County Clerk: Our computer passwords will be changed every 90 days or less so that our assets are safeguarded. I will also check with each employee to remind them from time to time to make sure they are changing their password.

Criteria: An important aspect of internal controls is the safeguarding of assets which includes timely password changes. Internal controls over safeguarding of assets constitute a process, affected by an entity's governing body, management, and other personnel, designed to provide reasonable assurance regarding the prevention of errors and misappropriations.

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