

STATUTORY REPORT

# GRANT COUNTY CLERK TURNOVER

December 18, 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  
DEBBIE KRETCHMAR  
GRANT COUNTY CLERK  
DECEMBER 18, 2013**

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This publication, issued by the Oklahoma State Auditor and Inspector's Office as authorized by 19 O.S. § 171, has not been printed, but is available on the agency's website ([www.sai.ok.gov](http://www.sai.ok.gov)) and in the Oklahoma Department of Libraries Publications Clearinghouse Digital Collection, pursuant to 74 O.S. § 3105.B.



# Oklahoma State Auditor & Inspector

2300 N. Lincoln Blvd. • State Capitol, Room 100 • Oklahoma City, OK 73105 • Phone: 405.521.3495 • Fax: 405.521.3426

January 6, 2014

BOARD OF COUNTY COMMISSIONERS  
GRANT COUNTY COURTHOUSE  
MEDFORD, OKLAHOMA 73759

Transmitted herewith is the Grant County Officer Turnover Statutory Report for December 18, 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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Debbie Kretchmar  
Grant County Clerk  
Grant County Courthouse  
Medford, Oklahoma 73759

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 18, 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 the Office is not exceeding the maximum amount of cash authorized for their change needs per 19 O.S. § 682.
- Verify that a monthly report of the Office is on file with the County Clerk per 19 O.S. § 684.
- Verify that the Officers' depository account balances reconcile with the County Treasurer's records and that undeposited cash reconciles to receipts.

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 AND INSPECTOR

December 18, 2013

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**SCHEDULE OF FINDINGS AND RESPONSES**

**Finding 2014-1—Inadequate Internal Controls and Noncompliance Over Fixed Assets Inventory Records**

**Condition:** An inventory list of fixed assets has been prepared, but has not been accurately maintained. The following exceptions were noted:

Inventory Number	Item Name/Description	Exception
F-104-15	HON File Cabinet located in Clerk's office	The inventory numbers are affixed, but cabinets are not listed on the inventory list.
F-104-17	HON File Cabinet located in Clerk's office	
F-105-11	U-Shaped Desk w/ Keyboard	The inventory number is worn. Auditor could only read "F-105."
F-112-4	Front Customer Counter	The inventory number affixed to counter is F-112-3.
	Lanier Copier	An inventory number was not affixed to the equipment and was not on the inventory list. This copier is scheduled to be traded in prior to the end of month.
F-218-11	Office Intel Computer System	The inventory number is affixed, but the system is not listed on the inventory list.
	HP Pentium III Computer System	An inventory number is not affixed to the equipment. The item is not listed on the inventory list.
F-213-2	Copier	The equipment is on the inventory list, but traded in for Lanier Copier.
F-218-3	OkiData Dot Matrix Printer	The inventory number affixed to printer is F-218-9.
F-218-6	Pentium II 450	The equipment was disposed of prior to current County Clerk's term in office, but still on inventory list.

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Inventory Number	Item Name/Description	Exception
F-218-10	Energy Star Computer	The equipment was disposed of prior to current County Clerk's term in office, but still on inventory list.

**Cause of Condition:** Due to a lack of management oversight, policies and procedures have not been designed and implemented to ensure inventory is tracked and reported in accordance with state statute.

**Effect of Condition:** This condition could result in misappropriation of assets and loss of county equipment.

**Recommendation:** The Oklahoma State Auditor & Inspector's Office (OSAI) recommends management review inventory records and periodically perform inventory counts to determine all equipment items listed on the inventory records are properly accounted for. OSAI also recommends management present an annual current inventory listing to the Board of County Commissioners to be filed with the County Clerk's office.

**Management Response:**

**County Clerk:** I will correct all inventory errors and it will be correct for the next clerk. I will delete the equipment that was already disposed of and apply the appropriate inventory numbers on the equipment not currently marked. I will a make a new inventory number sticker for the one desk that was partially rubbed off.

**Criteria:** Title 19 O.S. § 178.1 states in part, "The board of county commissioners in each county of this state shall take, or cause to be taken, an inventory of all working tools, apparatus, machinery and equipment belonging to the county or leased or otherwise let to it or to any department thereof, other than that which is affixed to and made a part of lands and buildings, the cost of which as to each complete working unit thereof is more than Five Hundred Dollars (\$500.00), and thereafter maintain or cause to be maintained a continuous inventory record 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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