

**MURRAY COUNTY
COMMISSIONER
DISTRICT 3
TURNOVER**

MARCH 24, 2009

**STATUTORY
REPORT**



Oklahoma State Auditor
& Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT
JIMMIE PRIMROSE
MURRAY COUNTY COMMISSIONER
DISTRICT 3
MARCH 24, 2009**

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STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA
State Auditor

MICHELLE R. DAY, ESQ.
Chief Deputy



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April 20, 2009

BOARD OF COUNTY COMMISSIONERS
MURRAY COUNTY COURTHOUSE
SULPHUR, OKLAHOMA 73086

Transmitted herewith is the Murray County Commissioner, District 3, Officer Turnover Statutory Report for March 24, 2009. 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".

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

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Jimmie Primrose
Murray County Commissioner, District 3
Murray County Courthouse
Sulphur, Oklahoma 73086

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for March 24, 2009:

- Verify that equipment items on hand agree with inventory records as per 19 O.S. § 178.1.
- 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, with respect to equipment items and consumable items on hand agreeing with inventory records and machinery and equipment acquisitions, dispositions, and expenditures being in accordance with the statutory requirements, our findings are included 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. § 24A.1 et seq.), and shall be open to any person for inspection and copying.

A handwritten signature in blue ink that reads "Steve Burrage".

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

March 26, 2009

**COUNTY OFFICER TURNOVER STATUTORY REPORT
JIMMIE PRIMROSE
MURRAY COUNTY COMMISSIONER
DISTRICT 3
MARCH 24, 2009**

SCHEDULE OF FINDINGS AND RESPONSES

Finding 2009-1 – Equipment Disposition

Criteria: Title 19 O.S. § 421 includes the disposition of equipment belonging to the County that has been sold shall be entered into the minutes of the BOCC meeting.

Further, 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...biennially thereafter, or oftener..."

Condition: The following exceptions were noted at the District 3 Barn:

- A 1984 Chevrolet 4x4 truck, ID# 301-002 and a trailer, ID# 348-004 could not be located. These two items had been sold at auction; however, no records could be found in the BOCC minutes and the inventory records had not been updated. These items were traced to the receipts from the County equipment auction.
- A Vib. Steel Wheel, ID# 320-002 could not be located. This item had been sold and updated on the inventory card; however, no records of the sale could be found in the BOCC minutes.

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

Recommendation: OSAI recommends equipment inventory information be periodically reviewed, reconciled, and updated to detect errors and to maintain an accurate inventory record. In addition, OSAI recommends all items disposed, surplus, junked, trashed, or transferred follow appropriate procedures by reporting the disposition of inventory to the Board of County Commissioners.

Views of responsible officials and planned corrective actions: The newly elected official stated that they would work to make sure that the disposition of all disposed county-owned equipment be noted in the BOCC minutes and that the inventory would be updated.

Finding 2009 -2 – Consumable Inventory

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.

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Condition: Discrepancies were noted when comparing District 3 Barn consumable records to the physical counts as follows:

Consumable Item	Variance Long(Short)
60" knife, skidshoe	(9)
5/8" x 6" x 7' grader blade	3
5/8" washed chips	(17.55 tons)
16.9-30 16 tire	(1)
11R 24.5 LP used tire	(1)
1400x24IG motor grader tire	(1)
30/50 crack sealer	(5)
bolts D-3-304-8	3
nuts D-3-304-8	2
blades	(8)
17' 12" pipe	(1)
18" round pipe	(15.50 ft)
18" x 30' tinhorn	(2)
15" x 30' 16 gallon tinhorn	(2)
diesel fuel	(122 gallons)
unleaded fuel	361 gallons

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

Recommendation: OSAI recommends consumable records be updated to accurately reflect inventories on hand and these records be maintained perpetually.

Views of responsible officials and planned corrective actions: The newly elected official stated that they would investigate discrepancies in the consumable inventory and perform an up-to-date physical inventory and update their records.



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