

**LOGAN COUNTY
COMMISSIONER
DISTRICT 2
TURNOVER**

DECEMBER 30, 2008

**STATUTORY
REPORT**



Oklahoma State Auditor
& Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT
KEVIN LEACH
LOGAN COUNTY COMMISSIONER
DISTRICT 2
DECEMBER 30, 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 9, 2009

BOARD OF COUNTY COMMISSIONERS
LOGAN COUNTY COURTHOUSE
GUTHRIE, OKLAHOMA 73044

Transmitted herewith is the Logan County Commissioner, District 2, Officer Turnover Statutory Report for December 30, 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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Kevin Leach
Logan County Commissioner, District 2
Logan County Courthouse
Guthrie, Oklahoma 73044

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 30, 2008:

- 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, machinery and equipment acquisitions, dispositions, and expenditures were in accordance with the 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 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". The signature is written in a cursive, flowing style.

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

January 13, 2009

COUNTY OFFICER TURNOVER STATUTORY REPORT
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LOGAN COUNTY COMMISSIONER
DISTRICT 2
DECEMBER 30, 2008

SCHEDULE OF FINDINGS AND RESPONSES

Finding 2009-1 – 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.

Condition: We noted that consumable records are not properly maintained.

Effect: This condition could result in the possible 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: New management will implement procedures to ensure corrective action is taken.

Finding 2009-2 – Lack of 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 therefore 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 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 biennially thereafter..."

Condition: It was determined that the inventory listing is not complete and an accurate inventory listing has not been prepared and maintained.

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Following are the items not included on the inventory listing:

Amount	Description	Serial Number
4	2008 Mack tractor trucks	302-0033 302-0034 302-0035 302-0036
1	2000 Chevy 1500	301-0011
1	18,000 gallon fuel tank	420-0003
1	Warren spreader	325-0004
1	John Deer 6430 cutter	304-0005
1	2006 Lowboy	348-0016
1	OK 20 ft. trailer	348
1	Gardner Denver air compressor	N/A
1	Radio repeater	N/A

Following are the items which had been sold or junked that were still on the inventory listing:

Item Number	Model/Description	Cost
42D2-301-03	2005 Pickup F-150 - 1FTPX12545NB70705	\$15,855.65
42D2-302-05	1982 Tractor/Truck – 1HTAA19E8CHA17484	\$6,515.00
42D2-305-04	Grader—Serial #8643 – Model #T500M	\$79,335.00
42D2-330-07	Chainsaw with case—Serial #2431964	\$617.40
42D2-332-02	Backhoe—Serial #5455833 – Model #580D	\$11,250
42D2-332-01	Backhoe/Loader—Serial #8965134 – Model #580C	\$20,306.00
42D2-408-03	Winch—Model #64L	\$3,474.20

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. OSAI also recommends that these inventories be documented and filed with the County Clerk.

Views of responsible officials: New management will implement procedures to ensure corrective action is taken.



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