

**MARSHALL
COUNTY
COMMISSIONER
DISTRICT 3
TURNOVER**

MAY 26, 2009



STATUTORY REPORT



Oklahoma State Auditor
& Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT
TOM ADAMS
MARSHALL COUNTY COMMISSIONER
DISTRICT 3
MAY 26, 2009**

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STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA
State Auditor

MICHELLE R. DAY, ESQ.
Chief Deputy



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June 12, 2009

BOARD OF COUNTY COMMISSIONERS
MARSHALL COUNTY COURTHOUSE
MADILL, OKLAHOMA 73446

Transmitted herewith is the Marshall County Commissioner, District 3, Officer Turnover Statutory Report for May 26, 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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Tom Adams
Marshall County Commissioner, District 3
Marshall County Courthouse
Madill, Oklahoma 73446

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for May 26, 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, equipment items on hand agreed with inventory records; machinery and equipment acquisitions, dispositions, and expenditures were in accordance with the statutory requirements. With respect to the matter of consumable items on hand agreeing with consumable inventory records, our finding is 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.



STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

May 27, 2009

**COUNTY OFFICER TURNOVER STATUTORY REPORT
TOM ADAMS
MARSHALL COUNTY COMMISSIONER
DISTRICT 3
MAY 26, 2009**

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: The District maintains a fuel log, but does not reconcile the fuel log with the actual fuel on hand. The following discrepancies were noted when comparing consumable records to the physical counts.

Item	Variance Long (Short)
11R 24.5 Rear Tires	(2)
11R 24.5 Front Tires	2
Backhoe Tires	(1)
245/75/R16 Tires	1

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

Recommendation: OSAI recommends the newly elected commissioner investigate the discrepancies between the consumable records and the physical inventory of consumable items and make appropriate adjustments. OSAI also recommends that a fuel log with a balance be maintained and reconciled with the actual fuel on hand.

Views of responsible officials and planned corrective actions: We concur with the State Auditor's findings. Procedures will be implemented to correct this issue.



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