

**COUNTY OFFICER TURNOVER REPORT  
DAVID BROWN  
MARSHALL COUNTY COMMISSIONER  
DISTRICT 2  
APRIL 30, 2008**

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STATE OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

Jeff A. McMahan  
State Auditor and Inspector

May 6, 2008


BOARD OF COUNTY COMMISSIONERS  
MARSHALL COUNTY COURTHOUSE  
MADILL, OKLAHOMA 73446

Transmitted herewith is the Marshall County Commissioner, District 2, Officer Turnover Report for April 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,

  
MICHELLE R. DAY, Esq.  
Deputy State Auditor and Inspector



STATE OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

Jeff A. McMahan  
State Auditor and Inspector

David Brown  
Marshall County Commissioner, District 2  
Marshall County Courthouse  
Madill, Oklahoma 73446

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for April 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.

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. With respect to consumable items on hand agreeing with consumable inventory records, our finding is included in the attached 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., section 24A.1 et seq.), and shall be open to any person for inspection and copying.

  
MICHELLE R. DAY, Esq.  
Deputy State Auditor and Inspector

April 30, 2008

**DAVID BROWN, COUNTY COMMISSIONER  
DISTRICT 2  
MARSHALL COUNTY, OKLAHOMA  
SCHEDULE OF FINDINGS AND RESPONSES**

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**Finding 2008-1 – Fuel Log**

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: District 2 does not maintain fuel logs that can be reconciled to a physical measurement.

Effect: This condition results in control deficiencies in the safeguarding of inventory assets..

Recommendation: We recommend that a fuel log be maintained with a balance that can be reconciled weekly to a physical measurement.

Views of responsible officials and planned corrective actions: We concur with the State Auditor's findings and are implementing procedures to correct this issue.



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