

**McCLAIN COUNTY
COMMISSIONER
DISTRICT 2
TURNOVER**

DECEMBER 9, 2008

STATUTORY REPORT



Oklahoma State Auditor
& Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT
McCLAIN COUNTY COMMISSIONER
DISTRICT 2
DECEMBER 9, 2008**

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STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA
State Auditor

MICHELLE R. DAY, ESQ.
Chief Deputy



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January 6, 2009

BOARD OF COUNTY COMMISSIONERS
McCLAIN COUNTY COURTHOUSE
PURCELL, OKLAHOMA 73080

Transmitted herewith is the McClain County Commissioner, District 2, Officer Turnover Statutory Report for December 9, 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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McClain County Commissioner, District 2
McClain County Courthouse
Purcell, Oklahoma 73080

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 9, 2008:

- 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 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; the amount of total claims approved for the operation of said Office was not in excess of limitations; and machinery and equipment acquisitions, dispositions, and expenditures were in accordance with the statutory requirements. With respect to consumable items on hand agreeing with consumable inventory records, our finding is described 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., section 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

December 9, 2008

**COUNTY OFFICER TURNOVER STATUTORY REPORT
McCLAIN COUNTY COMMISSIONER, DISTRICT 2
SCHEDULE OF FINDINGS AND RESPONSES**

Finding 2009-1 – Consumable Inventory Records

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: Discrepancies were noted when comparing district barn consumable records to the physical counts. Out of 32 consumable inventory cards there were variances on 7, as described in the following chart.

Consumable Item	# Reported on Consumable Card	# of Items Visually Verified	Variance
24" tile pipe	15 ea	8 ea	(7)
18" tinhorn	90'	60'	(30')
30" tinhorn	30'	60'	30'
48" tinhorn	6'	30'	24'
60" tinhorn	80'	70'	(10')
18" bands	3 ea	4 ea	1
Soil stabilizer	415 gal	330 gal	(85)

It was also noted that District 2 is not keeping a fuel log that can be reconciled to a physical measurement. Variances found are described in the following chart.

Item	Variance Long (Short)	Details
Fuel	(199)	Diesel Fuel
Fuel	(614)	Unleaded Fuel

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

Recommendation: OSAI recommends that the newly elected County Commissioner investigate the discrepancies between the consumable records and the physical inventory of consumable items and make appropriate adjustments. OSAI also recommends that a physical inventory of consumable inventory items be conducted periodically to ensure the necessary accountability of inventory records in accordance with the state statute applicable.

**COUNTY OFFICER TURNOVER STATUTORY REPORT
McCLAIN COUNTY COMMISSIONER, DISTRICT 2
SCHEDULE OF FINDINGS AND RESPONSES**

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



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