

**McINTOSH  
COUNTY  
COMMISSIONER  
DISTRICT 2  
TURNOVER**

JANUARY 5, 2009

**STATUTORY REPORT**



Oklahoma State Auditor  
& Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT  
BILLY SHACKELFORD  
McINTOSH COUNTY COMMISSIONER  
DISTRICT 2  
JANUARY 5, 2009**

---

This publication is printed and issued by the State Auditor and Inspector as authorized by 19 O.S. § 171. Pursuant to 74 O.S. § 3105.B, seven copies have been prepared and distributed at a cost of \$15.22. Copies have been deposited with the Publications Clearinghouse of the Oklahoma Department of Libraries.

# STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA  
State Auditor

MICHELLE R. DAY, ESQ.  
Chief Deputy



2300 N. Lincoln Boulevard State Capitol, Room 100 Oklahoma City, OK 73105-4801 Phone (405) 521-3495 Fax (405) 521-3426 [www.sai.ok.gov](http://www.sai.ok.gov)

May 12, 2009

BOARD OF COUNTY COMMISSIONERS  
McINTOSH COUNTY COURTHOUSE  
EUFAULA, OKLAHOMA 74432

Transmitted herewith is the McIntosh County Commissioner, District 2, Officer Turnover Statutory Report for January 5, 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, reading "Steve Burrage", is positioned above the typed name.

STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

# STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA  
State Auditor

MICHELLE R. DAY, ESQ.  
Chief Deputy



2300 N. Lincoln Boulevard State Capitol, Room 100 Oklahoma City, OK 73105-4801 Phone (405) 521-3495 Fax (405) 521-3426 [www.sai.ok.gov](http://www.sai.ok.gov)

Billy Shackelford  
McIntosh County Commissioner, District 2  
McIntosh County Courthouse  
Eufaula, Oklahoma 74432

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for January 5, 2009:

- 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 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, appearing to read "Steve Burrage". The signature is fluid and cursive, with the first name "Steve" and last name "Burrage" clearly distinguishable.

STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

January 5, 2009

**COUNTY OFFICER TURNOVER STATUTORY REPORT**  
**BILLY SHACKELFORD**  
**McINTOSH COUNTY COMMISSIONER**  
**DISTRICT 2**  
**JANURAY 5, 2009**

---

**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: The following discrepancies were noted when comparing the District barn's consumable records to the physical counts.

Item	Variance Long(Short)
Diesel Fuel	(439.5 gallons)
$\frac{3}{4}$ x 8 x 7 Grader Blades	(8 blades)
Barbed Wire	(4 rolls)
10" Poly Pipe	10 feet
12" Poly Pipe	(100 feet)
15" Poly Pipe	26 feet
18" Poly Pipe	(32.8 feet)
30" Poly Pipe	(29 feet)
36" CSSP Pipe	(36 feet)

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 he agreed with our comments and would complete a new physical count on a physical inventory and update their records accordingly.





**OFFICE OF THE STATE AUDITOR AND INSPECTOR  
2300 N. LINCOLN BOULEVARD, ROOM 100  
OKLAHOMA CITY, OK 73105-4896**

**[WWW.SAI.OK.GOV](http://WWW.SAI.OK.GOV)**