

# McINTOSH COUNTY ASSESSOR TURNOVER

SEPTEMBER 2, 2008

# STATUTORY REPORT



Oklahoma State Auditor  
& Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT**  
**JACKIE LANHAM**  
**McINTOSH COUNTY ASSESSOR**  
**SEPTEMBER 2, 2008**

---

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 (7) copies have been prepared and distributed at a cost of \$15.32. 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)

November 5, 2008

BOARD OF COUNTY COMMISSIONERS  
McINTOSH COUNTY COURTHOUSE  
EUFAULA, OKLAHOMA 74432

Transmitted herewith is the McIntosh County Assessor, Officer Turnover Statutory Report for September 2, 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'.

STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

A handwritten signature in blue ink that reads 'Michelle R. Day'.

MICHELLE R. DAY, ESQ.  
DEPUTY 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)

Jackie Lanham  
McIntosh County Assessor  
McIntosh County Courthouse  
Eufaula, Oklahoma 74432

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for September 2, 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 the Office is not exceeding the maximum amount of cash authorized for their change needs per 19 O.S. § 682.
- Verify that a monthly report of the Office is on file with the County Clerk per 19 O.S. § 684.
- Verify that the Officers' depository account balances reconcile with the County Treasurer's records and that undeposited cash reconciles to receipts.

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, the amount of total claims approved for the operation of said Office was not in excess of limitations; the Office was not exceeding the maximum amount of cash authorized for their change needs; a monthly report of the Office is on file with the County Clerk; the Officers' depository account balances reconciled with the County Treasurer's records and undeposited cash reconciled to receipts. With respect to equipment items on hand agreeing with 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.



STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR



MICHELLE R. DAY, ESQ.  
DEPUTY STATE AUDITOR & INSPECTOR

September 2, 2008

**JACKIE LANHAM  
COUNTY OFFICER TURNOVER  
STATUTORY REPORT  
SEPTEMBER 2, 2008**

---

**SCHEDULE OF FINDINGS AND RESPONSES**

**Finding 2009-1 – Inventory Records**

Criteria: 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 any department thereof, other than that which is affixed to and made apart 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 country or of any office, board, department, commission or any either thereof, and the disposition thereof whether sold, exchanged, leased or let where authorized by statute, junked, strayed or stolen, and biennially thereafter.”

Condition: The following seventeen (17) inventory items could not be located:

County I.D. Number	Description	Serial Number	Date Acquired	Cost
None	IBM Server	237606214	n/a	\$ 8,938.00
None	Samsung Monitor	Z1010625	n/a	135.00
None	Arcnet Hub	9032018	n/a	520.00
None	Arcnet Card	085	n/a	240.00
None	Hayes Modem	A03510003474	n/a	730.00
None	Norvell Netware	77137664	n/a	2,300.00
H-199-2	Uncabinet (Enduro) Plat Cabinet	None	6/26/1988	877.25
H-199-13	Five Drawer Blue Print Drawer	None	1/20/1998	692.90
H-203-09	Swintec Calculator	87050077	10/23/1987	129.00
H-218-4	Printer - State Auditor	None	n/a	None
H-218-6	Compaq Monitor w/Keyboard	31443491A442	1/27/1994	2,202.00
H-218-41	Ink Jet Plotter	None	n/a	8,795.00
H-216-61	Dell Computer & Monitor	None	5/21/2001	1,875.00
H-218-67	Jetdirect Printer Box	None	6/8/2001	274.95
H-218-68	Deskjet Printer	None	12/10/2001	399.99
H-299-5	Lasico Planimeter	85402	7/21/1987	851.40
None	Kurta Digitizer	15403	8/21/1992	1,495.00



**JACKIE LANHAM  
COUNTY OFFICER TURNOVER  
STATUTORY REPORT  
SEPTEMBER 2, 2008**

---

Effect: This condition results in inaccurate records or incomplete information, and resources or assets used inappropriately, inefficiently or uneconomically.

Recommendation: OSAI recommends that a complete and accurate list of inventory in use and owned by the County Assessor's Office be maintained. In addition, we recommend that the County Assessor determine the disposition or location of all unlocated items and update the inventory record accordingly.

Views of responsible officials and corrective action plans: The newly elected official stated that procedures have been implemented to correct this issue.



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

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