

**MUSKOGEE COUNTY
COMMISSIONER
DISTRICT 2
TURNOVER**

DECEMBER 29, 2008

**STATUTORY
REPORT**



Oklahoma State Auditor
& Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT
RONNIE PEVEHOUSE
MUSKOGEE COUNTY COMMISSIONER
DISTRICT 2
DECEMBER 29, 2008**

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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

February 9, 2009

BOARD OF COUNTY COMMISSIONERS
MUSKOGEE COUNTY COURTHOUSE
MUSKOGEE, OKLAHOMA 74402

Transmitted herewith is the Muskogee County Commissioner, District 2, Officer Turnover Statutory Report for December 29, 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

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Ronnie Pevehouse
Muskogee County Commissioner, District 2
Muskogee County Courthouse
Muskogee, Oklahoma 74402

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 29, 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.
- 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, machinery and equipment acquisitions, dispositions, and expenditures were in accordance with the statutory requirements. With respect to equipment items on hand agreeing with inventory records and consumable items on hand agreeing with consumable inventory records, our findings are 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 that reads 'Steve Burrage'.

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

January 12, 2009

**COUNTY OFFICER TURNOVER STATUTORY REPORT
RONNIE PEVEHOUSE
MUSKOGEE COUNTY COMMISSIONER
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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: We noted that consumable records do not accurately reflect items on hand.

Consumable Item	Actual Count	Count on Record
11R 24.5 tires	21	7
31S/80R 205 tires	3	2
T-126 skid steer	3	2
11R 22.5 tires	10	0
9 R 20 tires	4	0
Grader blades	0	12

Effect: This condition could result in the possible 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: New management will implement procedures to ensure corrective action is taken.

Finding 2009-2 – Lack of Inventory

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

Condition: It was determined that the inventory listing is not complete and an accurate inventory listing has not been prepared and maintained.

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Following are the items not included on the inventory listing:

Description	Serial Number
93 Cat D6E Dozier	323-0203
18 ft. utility	348-0210
Floor jack	410-0201
Freightliner	320-0234
Poulan riding mower	N/A

Effect: Inventory items were not accurately accounted for and the County's assets may not be safeguarded.

Recommendation: OSAI recommends equipment inventory information be periodically reviewed, reconciled, and updated to detect errors and to maintain an accurate inventory listing. OSAI also recommends that these inventories be documented and filed with the County Clerk.

Views of responsible officials: New management will implement procedures to ensure corrective action is taken.



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

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