

STATUTORY REPORT

PAWNEE COUNTY COMMISSIONER DISTRICT 2 TURNOVER

March 7, 2011



*Independently serving the citizens of
Oklahoma by promoting the
accountability and fiscal integrity of
governmental funds.*



Oklahoma State
Auditor & Inspector
Gary A. Jones, CPA, CFE

**COUNTY OFFICER TURNOVER STATUTORY REPORT
B.R. SPEARS
PAWNEE COUNTY COMMISSIONER
DISTRICT 2
MARCH 7, 2011**

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Oklahoma State Auditor & Inspector

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April 18, 2011

BOARD OF COUNTY COMMISSIONERS
PAWNEE COUNTY COURTHOUSE
PAWNEE, OKLAHOMA 74058

Transmitted herewith is the Pawnee County Officer Turnover Statutory Report for March 7, 2011. 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 "Gary A. Jones".

GARY A. JONES, CPA, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR



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B.R. Spears
Pawnee County Commissioner, District 2
Pawnee County Courthouse
Pawnee, Oklahoma 74058

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for March 7, 2011:

- 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, equipment items on hand agreed with inventory records; consumable items on hand agreed with consumable inventory records; and machinery and equipment acquisitions, dispositions, and expenditures were in accordance with the statutory requirements. However, with respect to equipment identification, our finding is presented 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.

GARY A. JONES, CPA, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR

March 9, 2011

COUNTY OFFICER TURNOVER STATUTORY REPORT
B.R. SPEARS
PAWNEE COUNTY COMMISSIONER
DISTRICT 2
MARCH 7, 2011

Finding 2011-1 – Identification Numbers on Equipment

Criteria: Title 69 O.S. § 645 states:

The board of county commissioners shall cause each piece of county-owned, rented or leased road machinery and equipment, and each automobile and truck, to be marked in accordance with the provisions of this section. County-owned automobiles, trucks, road machinery and equipment shall be conspicuously and legibly marked PROPERTY OF (name of county) COUNTY, and leased automobiles, trucks, road machinery and equipment shall be conspicuously and legibly marked LEASED BY (name of county) COUNTY, on each side, in upper case letters, on a background of sharply contrasting color.

Condition: Several pieces of equipment did not have county identification numbers.

Effect: County-owned property that is not properly marked could be used for personal use at the County's expense.

Recommendation: OSAI recommends the County attach inventory identification numbers to all county-owned equipment in accordance with state statutes.

Views of responsible officials and planned corrective actions:

Incoming Commissioner, J.T. Adams

Pawnee County District 2 is currently in process of numbering each and every piece of equipment that belongs to District 2. As a result of your audit findings, each of the other Districts will also be numbering their equipment so as not to be in the same position.



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