

**PAWNEE
COUNTY
COMMISSIONER
DISTRICT 3
TURNOVER**

JULY 15, 2009



**STATUTORY
REPORT**



Oklahoma State Auditor
& Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT
DWIGHT WOODRELL SR.
PAWNEE COUNTY COMMISSIONER
DISTRICT 3
JULY 15, 2009**

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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

October 7, 2009

BOARD OF COUNTY COMMISSIONERS
PAWNEE COUNTY COURTHOUSE
PAWNEE, OKLAHOMA 74058

Transmitted herewith is the Pawnee County Commissioner, District 3, Officer Turnover Statutory Report for July 15, 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 that reads "Steve Burrage". The signature is written in a cursive, flowing style.

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

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Dwight Woodrell, Sr.
Pawnee County Commissioner, District 3
Pawnee County Courthouse
Pawnee, Oklahoma 74058

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for July 15, 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 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.



STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

July 15, 2009

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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: From examination of the consumable inventory records, we were unable to determine an accurate count for gasoline fuel maintained at District 3. The diesel fuel on hand was 190.8 gallons over and the unleaded fuel on hand was 949.8 gallons short on the fuel logs.

Effect: This condition could result in the misappropriation of county inventory.

Recommendation: OSAI recommends the District 3 Commissioner immediately begin to properly monitor the use and/or disposal of fuel and routinely compare electronic printout readings to the manual stick readings for the fuel tanks at District 3.

Views of responsible officials and planned corrective actions: Management chose not to respond.



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

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