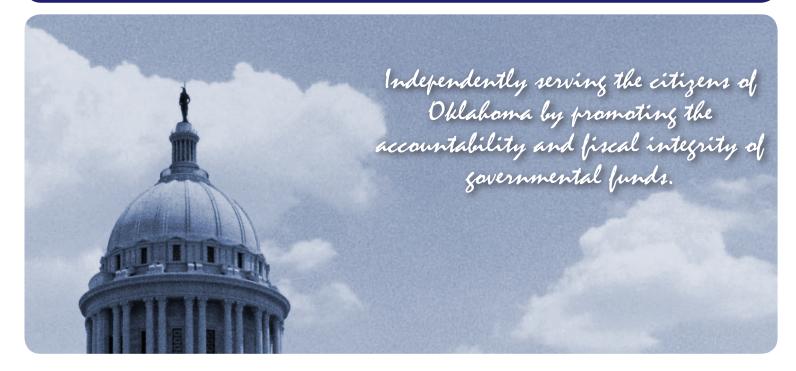
STATUTORY REPORT

PAWNEE COUNTY COMMISSIONER DISTRICT 1 TURNOVER

December 28, 2010





Oklahoma State Auditor & Inspector Gary A. Jones, CPA, CFE COUNTY OFFICER TURNOVER STATUTORY REPORT GARY POGUE PAWNEE COUNTY COMMISSIONER DISTRICT 1 DECEMBER 28, 2010

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Oklahoma State Auditor & Inspector

2300 N. Lincoln Blvd. • State Capitol, Room 100 • Oklahoma City, OK 73105 • Phone: 405.521.3495 • Fax: 405.521.3426

February 4, 2011

BOARD OF COUNTY COMMISSIONERS PAWNEE COUNTY COURTHOUSE PAWNEE, OKLAHOMA 74058

Transmitted herewith is the Pawnee County Commissioner District 1 Officer Turnover Statutory Report for December 28, 2010. 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,

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



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Gary Pogue Pawnee County Commissioner, District 1 Pawnee County Courthouse Pawnee, Oklahoma 74058

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 28, 2010:

- 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 maintained per 19 O.S. § 1502; and machinery and equipment acquisitions, dispositions, and expenditures were in accordance with the statutory requirements.

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

December 29, 2010



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

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