

# PITTSBURG COUNTY COMMISSIONER DISTRICT 3 TURNOVER

SEPTEMBER 4, 2008

# STATUTORY REPORT



Oklahoma State Auditor  
& Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT  
RANDY CRONE  
PITTSBURG COUNTY COMMISSIONER  
DISTRICT 3  
SEPTEMBER 4, 2008**

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# STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA  
State Auditor

MICHELLE R. DAY, ESQ.  
Chief Deputy



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November 5, 2008

BOARD OF COUNTY COMMISSIONERS  
PITTSBURG COUNTY COURTHOUSE  
MCALESTER, OKLAHOMA 73501

Transmitted herewith is the Pittsburg County Commissioner, District 3, Officer Turnover Statutory Report for September 4, 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

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Randy Crone  
Pittsburg County Commissioner, District 3  
Pittsburg County Courthouse  
McAlester, Oklahoma 73501

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for September 4, 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 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; consumable items on hand agreed with consumable inventory records; 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., 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 4, 2008





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