

STATUTORY REPORT

# PITTSBURG COUNTY COMMISSIONER DISTRICT 3 TURNOVER

December 30, 2014



*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  
TRENT MYERS  
PITTSBURG COUNTY COMMISSIONER  
DISTRICT 3  
DECEMBER 30, 2014**

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This publication, issued by the Oklahoma State Auditor and Inspector's Office as authorized by 19 O.S. § 171, has not been printed, but is available on the agency's website ([www.sai.ok.gov](http://www.sai.ok.gov)) and in the Oklahoma Department of Libraries Publications Clearinghouse Digital Collection, pursuant to 74 O.S. § 3105.B.



# Oklahoma State Auditor & Inspector

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January 30, 2015

BOARD OF COUNTY COMMISSIONERS  
PITTSBURG COUNTY COURTHOUSE  
MCALESTER, OKLAHOMA 74501

Transmitted herewith is the Pittsburg County Officer Turnover Statutory Report for December 30, 2014. The engagement was conducted in accordance with 19 O.S. § 171.

The goal of the State Auditor and Inspector is to promote accountability and fiscal integrity in state and local government. Maintaining our independence as we provide this service to the taxpayers of Oklahoma is of utmost importance.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our Office during our engagement.

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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Trent Myers  
Pittsburg County Commissioner, District 3  
Pittsburg County Courthouse  
McAlester, Oklahoma 74501

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 30, 2014:

- Verify that equipment items on hand agree with inventory records maintained 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.
- 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.

Information addressed in this report is the representation of the respective county officer.

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, we have presented our findings in the accompanying schedule.

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 30, 2014

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**SCHEDULE OF FINDINGS AND RESPONSES**

**Finding 2015-1 – Fixed Assets Inventory**

**Condition:** The following fixed assets item could not be located:

<u>Type</u>	<u>Serial Number</u>	<u>County ID Number</u>
Stihl pole saw	5788	330.159C

**Cause of Condition:** Procedures have not been implemented to ensure all fixed assets items are accounted for.

**Effect of Condition:** This condition resulted in the loss of the County’s fixed assets item.

**Recommendation:** OSAI recommends that the District perform a periodic review of fixed assets items that are accessible to theft and perform an annual review of all fixed asset inventory.

**Management Response:**

**County Commissioner:** In regards to the missing Stihl pole saw, a complete search has been made in all areas possible and the item could not found.

**Criteria:** Title 19 O.S. § 178.1 states in part, “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...annually thereafter, or oftener...”



**OFFICE OF THE STATE AUDITOR & INSPECTOR**  
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