

**PONTOTOC
COUNTY
COMMISSIONER
DISTRICT 2
TURNOVER**

DECEMBER 30, 2008

**STATUTORY
REPORT**



Oklahoma State Auditor
& Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT
CARL WAGES
PONTOTOC COUNTY COMMISSIONER
DISTRICT 2
DECEMBER 30, 2008**

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STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA
State Auditor

MICHELLE R. DAY, ESQ.
Chief Deputy



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September 16, 2009

BOARD OF COUNTY COMMISSIONERS
PONTOTOC COUNTY COURTHOUSE
ADA, OKLAHOMA 74820

Transmitted herewith is the Pontotoc County Commissioner, District 2, Officer Turnover Statutory Report for December 30, 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

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Mr. Carl Wages
Pontotoc County Commissioner, District 2
Pontotoc County Courthouse
Ada, Oklahoma 74820

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 30, 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; 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., section 24A.1 et seq.), and shall be open to any person for inspection and copying.

A handwritten signature in blue ink, appearing to read "Steve Burrage". The signature is fluid and cursive, with the first name "Steve" written in a larger, more prominent script than the last name "Burrage".

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

January 7, 2009



**OFFICE OF THE STATE AUDITOR AND INSPECTOR
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