

**PUSHMATAHA
COUNTY
COMMISSIONER
DISTRICT 2
TURNOVER**

DECEMBER 31, 2008

**STATUTORY
REPORT**



Oklahoma State Auditor
& Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT
JOE HILL
PUSHMATAHA COUNTY COMMISSIONER
DISTRICT 2
DECEMBER 31, 2008**

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STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA
State Auditor

MICHELLE R. DAY, ESQ.
Chief Deputy



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February 27, 2009

BOARD OF COUNTY COMMISSIONERS
PUSHMATAHA COUNTY COURTHOUSE
ANTLERS, OKLAHOMA 74523

Transmitted herewith is the Pushmataha County Commissioner, District 2, Officer Turnover Statutory Report for December 31, 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". The signature is written in a cursive, flowing style.

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

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Mr. Joe Hill
Pushmataha County Commissioner, District 2
Pushmataha County Courthouse
Antlers, Oklahoma 74523

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 31, 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, the amount of total claims approved for the operation of said Office was not in excess of limitations; machinery and equipment acquisitions, dispositions, and expenditures were in accordance with the statutory requirements. With respect to equipment items on hand agreeing with inventory records and consumable items on hand agreeing with consumable inventory records, our findings are 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., section 24A.1 et seq.), and shall be open to any person for inspection and copying.

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

December 31, 2008

**COUNTY OFFICER TURNOVER STATUTORY REPORT
JOE HILL
PUSHMATAHA COUNTY COMMISSIONER
DISTRICT 2
DECEMBER 31, 2008**

SCHEDULE OF FINDINGS AND RESPONSES

Finding 2009-1 – Fixed Assets Inventory

Criteria: Title 19 O.S. § 178.1 states, “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 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 thereafter maintain or cause to be maintained a continuous inventory record thereof and of like tools, apparatus, machinery and equipment purchased, leased or otherwise coming into custody of the county or any office, board, department, commission or any or either thereof, and the disposition thereof whether sold, exchanged, leased or let where authorized by statute, junked, strayed or stolen, and biennially thereafter...”

Condition: We were unable to locate the following five items:

Description	Serial Number
Bennett Pump	0003080
Tuthill Fuel Pump	544288
Gas Pump – Unleaded	26JA877
Gas Pump – Diesel	28JE1049
Tokiem Diesel Pump	9-1653

Effect: This condition could result in misappropriation of assets and loss of county equipment.

Recommendation: OSAI recommends that the location or the disposition of this item be investigated and that the inventory records be updated accordingly.

Views of responsible officials and planned corrective actions: The newly elected official stated that he would work to compile a complete and accurate inventory record of inventory items on hand and file it with the County Clerk’s office.

**JOE HILL, COUNTY COMMISSIONER DISTRICT 2
PUSHMATAHA COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RESPONSES**

Finding 2009-2 – Consumable Inventory Records

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: The following discrepancies were noted when comparing the District barn’s consumable records to the physical counts:

Item	Variance Long(Short)	Details
Grader Blades	(1 blade)	3/4x8x7x3/4 blade
Grader Blades	(1 blade)	5/8x8x7x5/8 blade
Lumber	2 boards	3x12x16 lumber
Tires	1 tire	235X75x15XL hwy tire
Tires	4 tires	11Rx22.5 hwy tire
Tires	1 tire	285x75Rx24.5
Tires	1 tire	17.5x25 tire

Effect: This condition could result in misappropriation of assets and loss of inventory items.

Recommendation: OSAI recommends that the County Commissioner investigate the discrepancies between the consumable records and the physical inventory of the consumable items and make appropriate adjustments. Additionally, a physical inventory of consumable inventory items is to be periodically conducted to ensure the necessary accountability of inventories.

Views of responsible officials and planned corrective actions: The newly elected official stated that he would work to correct this issue.



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