

**TULSA COUNTY  
COMMISSIONER  
DISTRICT 2  
TURNOVER**

DECEMBER 29, 2008

**STATUTORY  
REPORT**



Oklahoma State Auditor  
& Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT  
RANDI MILLER  
TULSA COUNTY COMMISSIONER  
DISTRICT 2  
DECEMBER 29, 2008**

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# STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA  
State Auditor

MICHELLE R. DAY, ESQ.  
Chief Deputy



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May 8, 2009

BOARD OF COUNTY COMMISSIONERS  
TULSA COUNTY COURTHOUSE  
TULSA, OKLAHOMA 74103

Transmitted herewith is the Tulsa County Commissioner, District 2, Officer Turnover Statutory Report for December 29, 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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Randi Miller  
Tulsa County Commissioner, District 2  
Tulsa County Courthouse  
Tulsa, Oklahoma 74103

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 29, 2008:

- 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 and machinery and equipment acquisitions, dispositions, and expenditures were in accordance with the statutory requirements. With respect to consumable items on hand agreeing with consumable inventory records, our finding is 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. § 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".

STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

January 5, 2009

**COUNTY OFFICER TURNOVER STATUTORY REPORT  
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TULSA COUNTY COMMISSIONER  
DISTRICT 2  
DECEMBER 29, 2008**

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**SCHEDULE OF FINDINGS AND RESPONSES**

**Finding 2009-1 – Consumable Inventory**

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: A variance was noted when comparing the diesel fuel records printed by the Veeder Root electronic system to the manual stick done at the tank. The manual stick reading read 439 gallons (4.31 inches) more than what the electronic system printed.

Effect: This condition could result in the misappropriation of the excess fuel not accounted for.

Recommendation: OSAI recommends the District 2 Commissioner immediately begin to properly monitor the use and/or disposition of fuel and routinely compare electronic printout readings to the manual stick readings for the fuel tanks at District 2. OSAI further recommends consumable records be updated to accurately reflect inventories on hand and these records be maintained perpetually.

Views of responsible officials and planned corrective actions: Management chose not to respond.



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