



# CANADIAN COUNTY SHERIFF

## Operational Audit

For the Period of July 1, 2014 through November 30, 2017

**Cindy Byrd, CPA**  
State Auditor & Inspector

**CANADIAN COUNTY SHERIFF'S OPERATIONAL AUDIT  
FOR THE PERIOD OF JULY 1, 2014 THROUGH NOVEMBER 30, 2017**

---

This publication, issued by the Oklahoma State Auditor and Inspector's Office as authorized by 74 O.S. § 212(I), 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 Prairie Collection (<http://digitalprairie.ok.gov/cdm/search/collection/audits/>) pursuant to 65 O.S. § 3-114.

January 31, 2022

**TO THE CITIZENS OF  
CANADIAN COUNTY, OKLAHOMA**

Transmitted herewith is the audit report of Canadian County Sheriff's Office for the period of July 1, 2014 through November 30, 2017.

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,



CINDY BYRD, CPA  
OKLAHOMA STATE AUDITOR & INSPECTOR



**CANADIAN COUNTY SHERIFF’S OFFICE  
TABLE OF CONTENTS  
FOR THE PERIOD OF JULY 1, 2014 THROUGH NOVEMBER 30, 2017**

---

**TABLE OF CONTENTS**

**OPERATIONAL AUDIT REPORT**

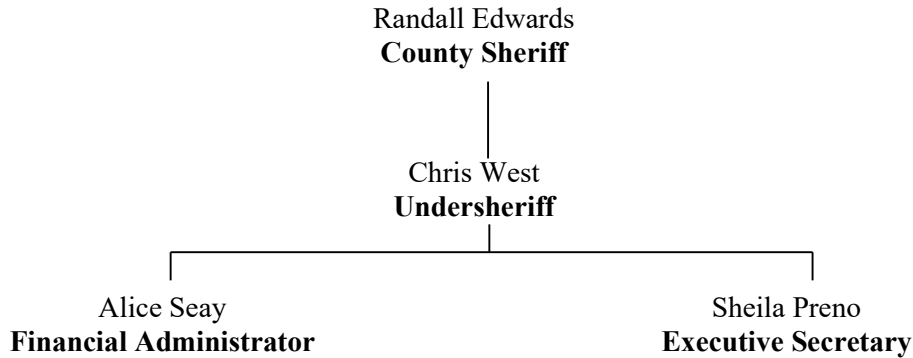
Organization Chart.....	1
Presentation of Appropriations and Expenditures of Sheriff’s Funds.....	2
Presentation of Revenues of Sheriff Funds.....	3
Presentation of Expenditures of Sheriff’s Funds Excluding Payroll.....	4
Presentation of Sheriff and Jail Payroll Expenditures.....	5
Presentation of Out of County Prisoners Housed .....	6
Description of County Sheriff Funds .....	7
Purpose, Scope, and Sample Methodology.....	8
Objectives and Results of Operational Audit.....	9
Appendix.....	26

**CANADIAN COUNTY SHERIFF'S OFFICE  
ORGANIZATION CHART  
FOR THE PERIOD OF JULY 1, 2014 THROUGH NOVEMBER 30, 2017**

---

---

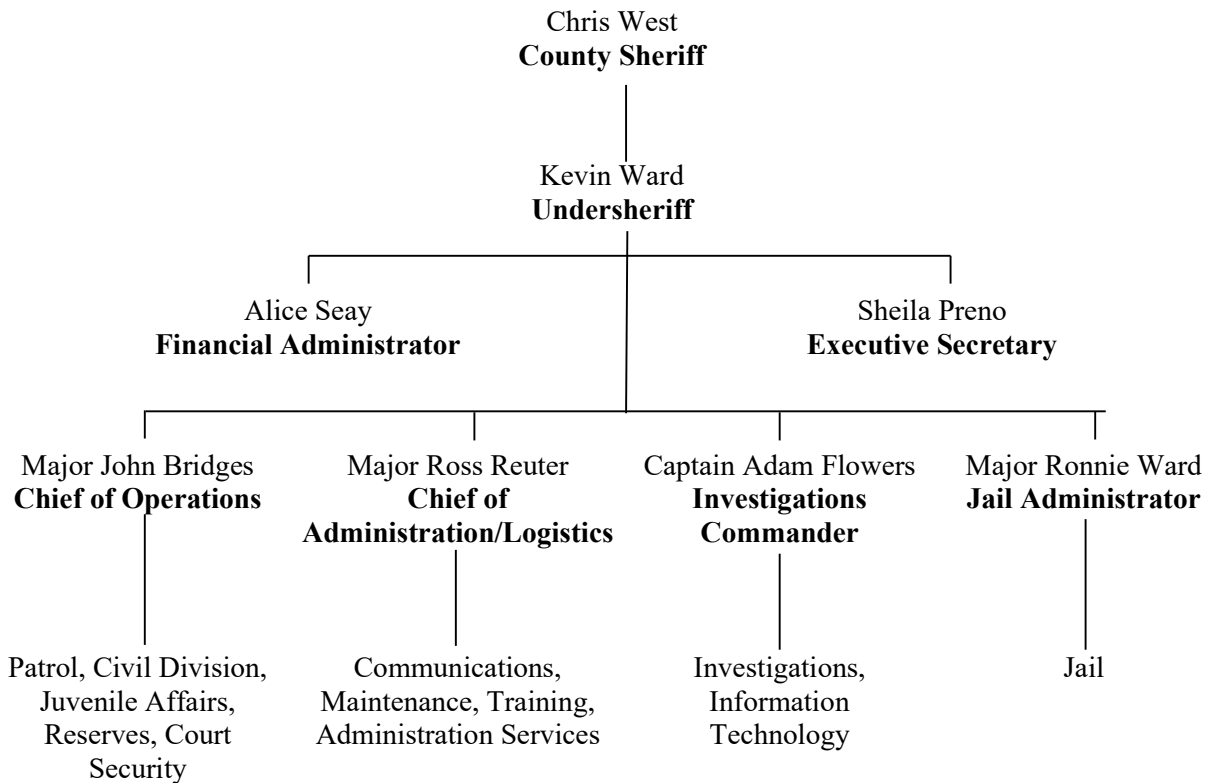
**JULY 1, 2014 THROUGH JANUARY 2, 2017**



*An organization chart was not available for the period of July 1, 2014 through January 2, 2017*

---

**JANUARY 3, 2017 THROUGH NOVEMBER 30, 2017**



**CANADIAN COUNTY SHERIFF'S OFFICE  
PRESENTATION OF APPROPRIATIONS AND EXPENDITURES OF SHERIFF'S FUNDS  
FOR THE PERIOD OF JULY 1, 2014 THROUGH NOVEMBER 30, 2017**

**PRESENTATION OF APPROPRIATIONS AND EXPENDITURES  
FOR SHERIFF'S FUNDS**

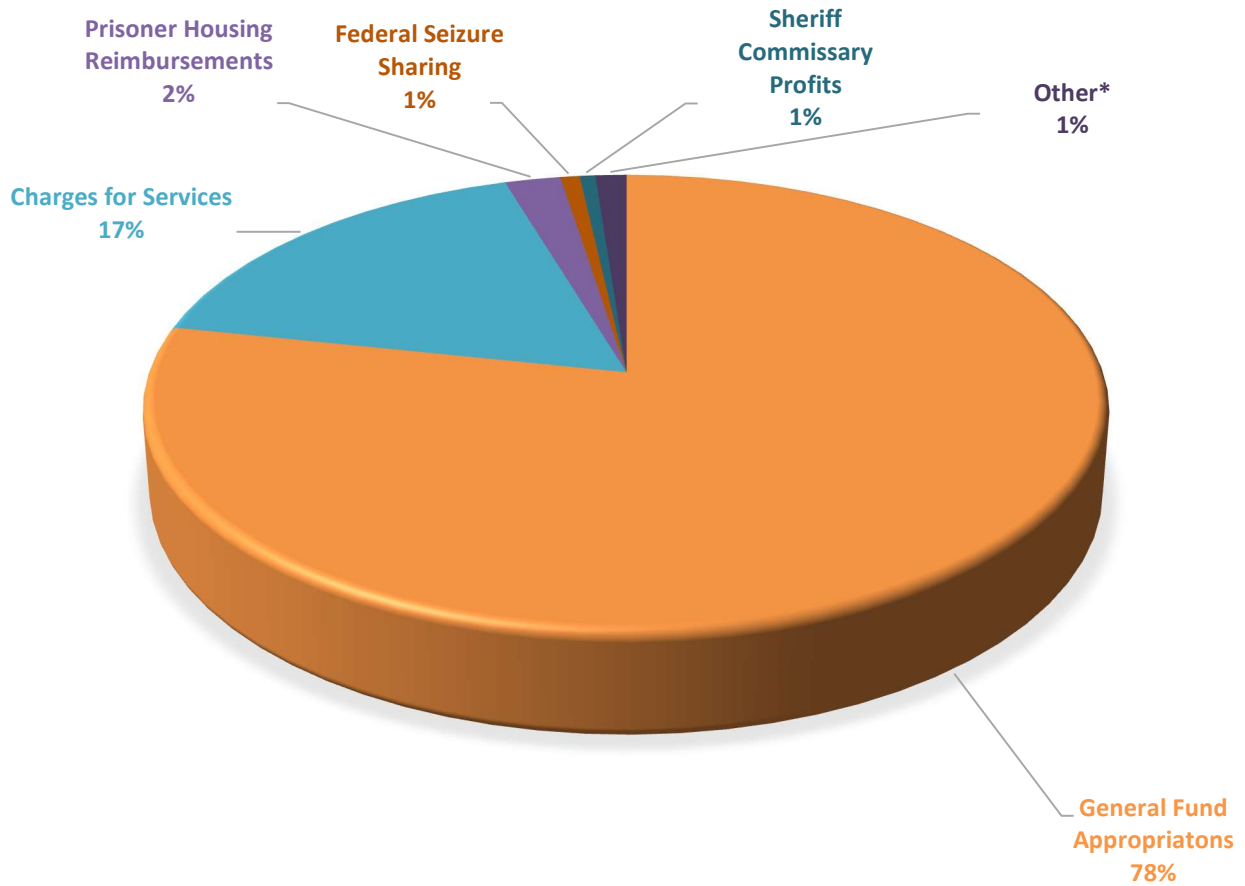
For the fiscal years noted, the County Sheriff's office had the following funds available for the administration and operation of the County Sheriff's office which includes the jail:

	<b>FY 13</b>	<b>FY 14</b>	<b>FY 15</b>	<b>FY 16</b>	<b>FY 17</b>	<b>FY 18</b>
Beginning Cash Fund Balances	\$ 832,188	\$ 978,750	\$ 1,034,935	\$ 1,055,449	\$ 858,620	\$ 1,184,929
<b>General Fund Appropriations</b>						
General Fund Appropriations	4,707,030	5,767,119	6,275,184	6,634,473	7,030,939	7,477,106
<b>Cash Fund Revenues</b>						
Sheriff Service Fee	1,270,316	1,611,387	1,627,185	1,885,927	2,098,850	1,653,541
Sheriff Commissary	14,383	31,444	51,784	74,562	75,947	132,774
Sheriff Prisoner Care	228,429	242,303	230,859	208,171	244,020	305,438
Sheriff Benefit	12,650	3,500	500	5,800	3,456	62,355
Sheriff Training	-	-	-	-	-	-
Sheriff Federal Equitable	123,917	31,725	11,261	44,733	13,212	311,729
Sheriff Reward Fund/Trash Cop	350	54	371	419	245	187
<b>Total Cash Fund Revenues</b>	<u>1,650,045</u>	<u>1,920,413</u>	<u>1,921,960</u>	<u>2,219,612</u>	<u>2,435,730</u>	<u>2,466,024</u>
<b>Total General Fund Appropriations and Cash Fund Revenues</b>	<u>6,357,075</u>	<u>7,687,532</u>	<u>8,197,144</u>	<u>8,854,085</u>	<u>9,466,669</u>	<u>9,943,130</u>
<b>General Fund Expenditures</b>						
General Fund Expenditures	4,426,095	5,405,405	5,927,364	6,271,183	6,554,204	6,985,370
<b>Cash Fund Expenditures</b>						
Sheriff Service Fee	1,110,843	1,612,989	1,688,942	1,974,477	2,042,318	1,921,592
Sheriff Commissary	71,320	-	-	86,472	2,582	104,398
Sheriff Prisoner Care	202,125	250,602	188,101	303,757	62,963	176,726
Sheriff Benefit	-	-	19,578	-	1,558	9,107
Sheriff Training	2,560	550	-	-	-	-
Sheriff Federal Equitable	116,635	-	4,825	51,000	-	5,000
Sheriff Reward Fund/Trash Cop	-	87	-	735	-	-
<b>Total Cash Fund Expenditures</b>	<u>1,503,483</u>	<u>1,864,228</u>	<u>1,901,446</u>	<u>2,416,441</u>	<u>2,109,421</u>	<u>2,216,823</u>
<b>Total General Fund and Cash Fund Expenditures</b>	<u>5,929,578</u>	<u>7,269,633</u>	<u>7,828,810</u>	<u>8,687,624</u>	<u>8,663,625</u>	<u>9,202,193</u>
<b>Ending Balance</b>	<u>\$ 1,259,685</u>	<u>\$ 1,396,649</u>	<u>\$ 1,403,269</u>	<u>\$ 1,221,910</u>	<u>\$ 1,661,664</u>	<u>\$ 1,925,866</u>

**CANADIAN COUNTY SHERIFF'S OFFICE  
PRESENTATION OF REVENUES OF SHERIFF FUNDS  
FOR THE PERIOD OF JULY 1, 2014 THROUGH NOVEMBER 30, 2017**

---

**REVENUE BY SOURCE**



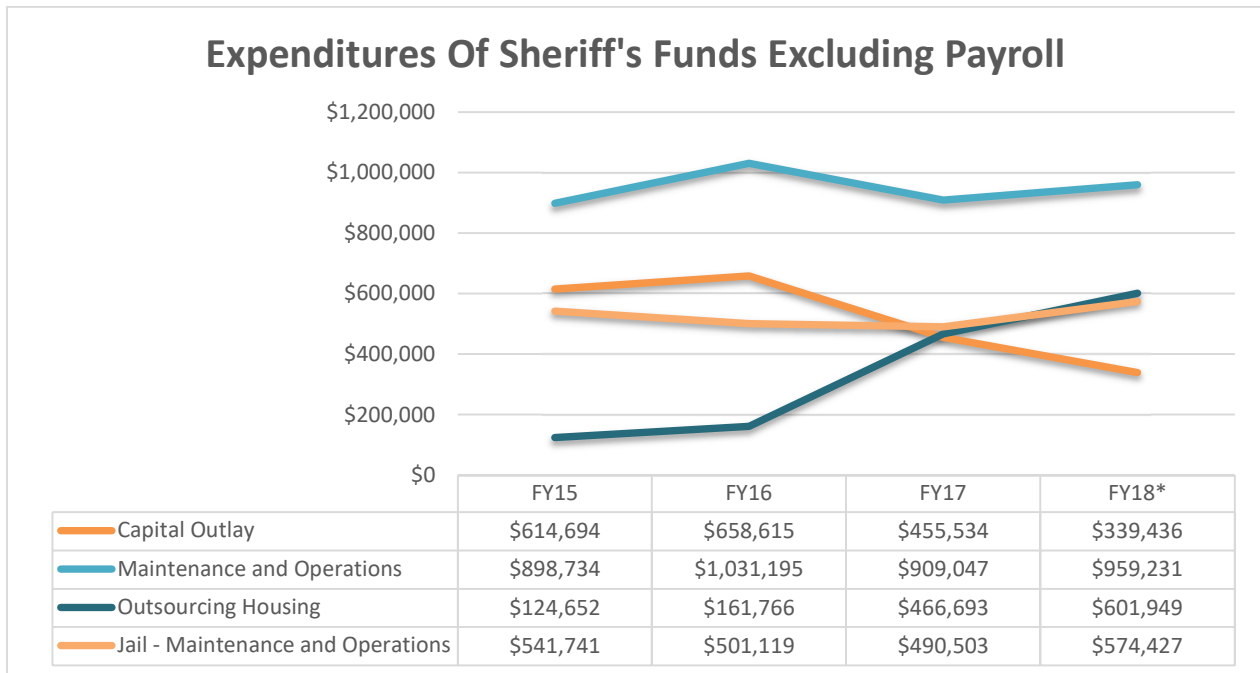
\*Other - includes donations, federal overtime reimbursements, auction proceeds, grants, tax warrants, and medical/damage reimbursements from prisoners.

**CANADIAN COUNTY SHERIFF'S OFFICE  
PRESENTATION OF EXPENDITURES OF SHERIFF'S FUNDS EXCLUDING PAYROLL  
FOR THE PERIOD OF JULY 1, 2014 THROUGH NOVEMBER 30, 2017**

---

**Background Information:** Purchases are completed through the purchase order process of the County. Purchases are for capital outlay, maintenance and operation, personal services, outsourcing prisoner housing, jail maintenance and operation, jail personal services, and travel expenses.

Any purchase of an item (or items) that exceeds \$15,000 in a fiscal year should follow the competitive bidding process.



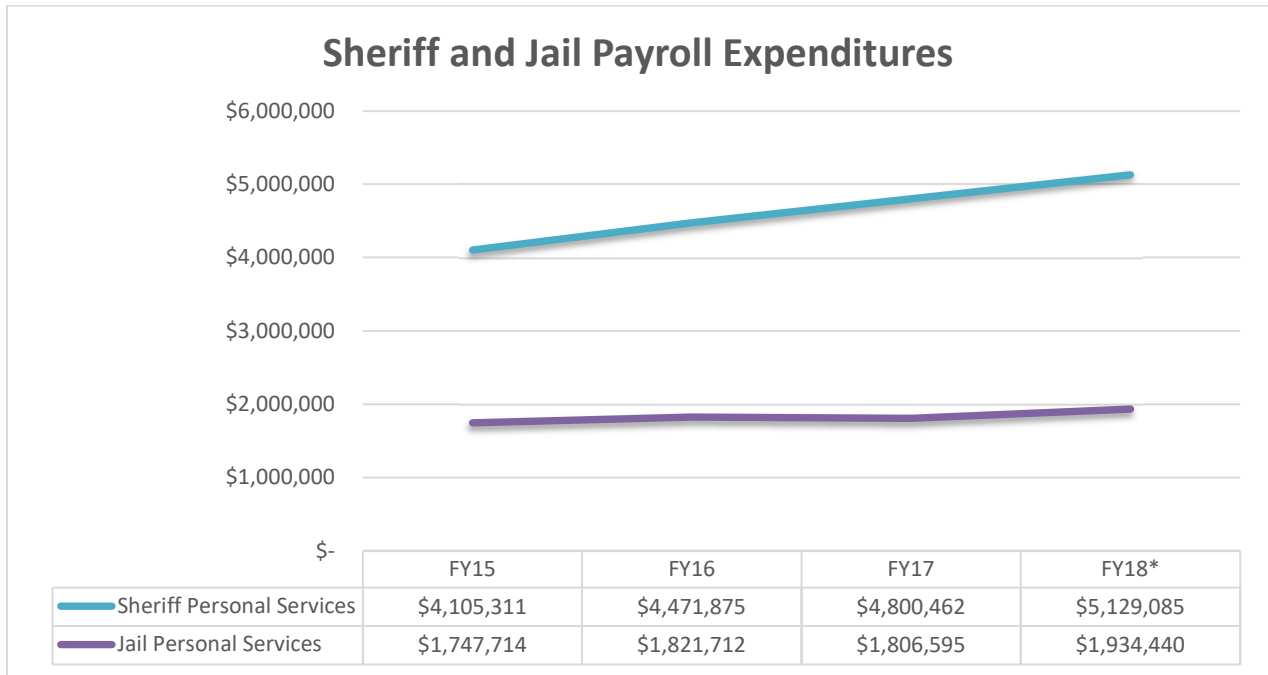
\*FY18 is projected by taking a monthly average of the first five months of the fiscal year and multiplying that average by twelve months.



**CANADIAN COUNTY SHERIFF'S OFFICE  
PRESENTATION OF SHERIFF AND JAIL PAYROLL EXPENDITURES  
FOR THE PERIOD OF JULY 1, 2014 THROUGH NOVEMBER 30, 2017**

---

**Background Information:** The following table shows total payroll expenditures for all Sheriff funds and jail.



\*FY18 is projected by taking a monthly average of the first five months of the fiscal year and multiplying that average by twelve months.

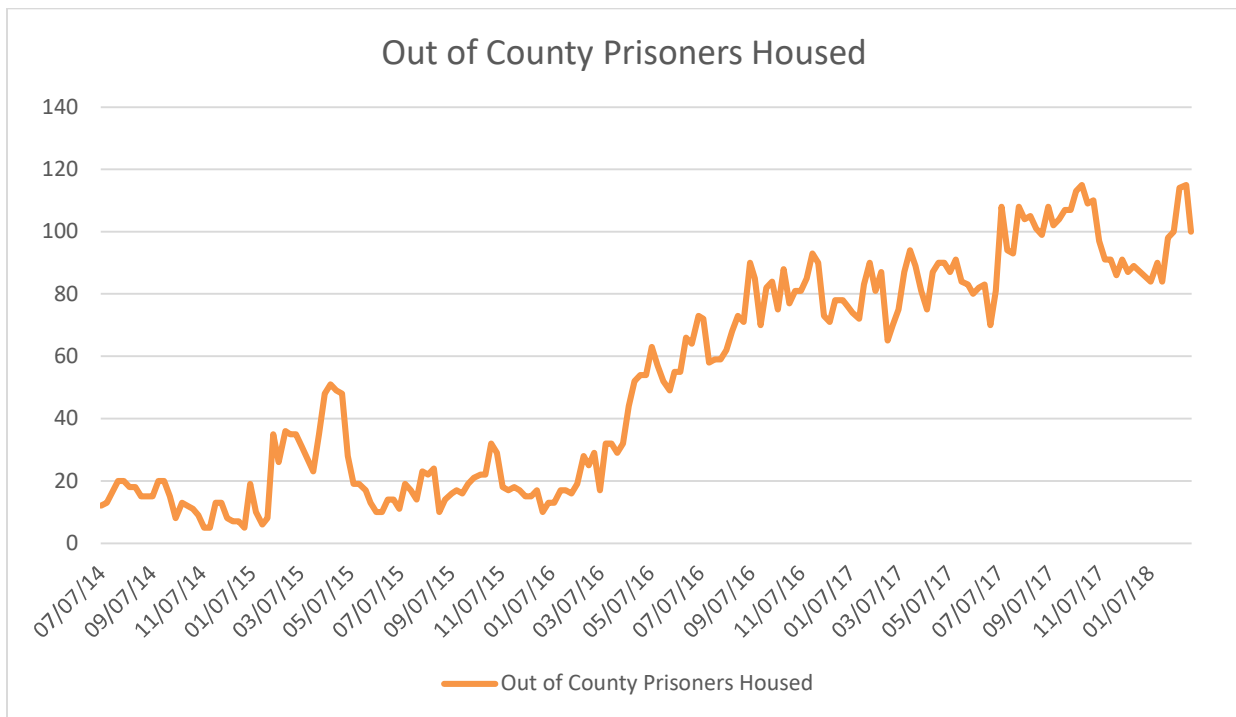
**CANADIAN COUNTY SHERIFF'S OFFICE  
PRESENTATION OF OUT OF COUNTY PRISONERS HOUSED  
FOR THE PERIOD OF JULY 1, 2014 THROUGH NOVEMBER 30, 2017**

---

**Background Information:** According to Title 74 O.S. § 192, the State Department of Health shall inspect the County jail at least once a year to ensure compliance with the standards stated in the state statute. Further, according to Title 57 O.S. § 1, the County Commissioners shall inspect the County jail and examine the health, cleanliness and discipline conditions of the jail.

Also, in Canadian County, the number of inmates housed at the jail exceeded the capacity during our entire audit period. This required the County Sheriff's office to contract with other counties for housing.

The number of out of county prisoners has grown as outlined in the chart below.



**CANADIAN COUNTY SHERIFF'S OFFICE  
DESCRIPTION OF COUNTY SHERIFF FUNDS  
FOR THE PERIOD OF JULY 1, 2014 THROUGH NOVEMBER 30, 2017**

---

---

**Description of County Sheriff Funds**

The County uses funds to report on receipts, disbursements, and changes in cash balances. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

Following are descriptions of the County Sheriff's funds within the Presentation of Apportionments/Revenue, Expenditures, and Cash Balances of County Sheriff Funds:

General Fund Appropriations – accounts for the general fund appropriations for the County Sheriff's office including the jail.

General Fund Expenditures – accounts for the general fund expenditures for the County Sheriff's office including the jail.

Sheriff Service Fee – accounts for the collection and disbursement of sheriff process service fees as restricted by state statute.

Sheriff Commissary – accounts for the profit derived from the sale of items to inmates and disbursements to purchase commissary goods from the vendor and for the maintenance and operation of the jail.

Sheriff Prisoner Care – accounts for state receipts and disbursements are for the purpose of housing and feeding Department of Correction inmates.

Sheriff Benefit – accounts for donations to be disbursed for any lawful expenditures of the office.

Sheriff Training – accounts for the collection of forfeitures of seized property and disbursements are for the purchase of equipment, materials, or supplies that may be used in crime prevention, education, training, or programming.

Sheriff Federal Equitable – accounts for monies received from federal grants and disbursed for law enforcement purposes.

Sheriff Reward Fund/Trash Cop – accounts for fines collected by the Court Clerk and disbursed for the purpose of trash patrol.

**CANADIAN COUNTY SHERIFF'S OFFICE  
PURPOSE, SCOPE, AND SAMPLE METHODOLOGY  
FOR THE PERIOD OF JULY 1, 2014 THROUGH NOVEMBER 30, 2017**

---

---

**PURPOSE, SCOPE, AND SAMPLE METHODOLOGY**

This audit was conducted in response to 74 O.S. § 212(I), which requires the State Auditor and Inspector's Office to audit the books and accounts of county officers.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

In planning and conducting our audit, we focused on the major financial related areas of operations based on assessment of materiality and risk for the period of July 1, 2014 through November 30, 2017. Our audit procedures included:

- Inquiries of appropriate personnel,
- Inspections of documents and records,
- Observations of the County Sheriff's office operations,
- Selecting representative samples to determine revenues were deposited into the appropriate account and collections were deposited timely,
- Selecting representative samples to determine disbursements were made in accordance with state statutes, approved ballots, and county purchasing procedures, and
- Gaining an understanding of the County Sheriff's internal controls as it relates to each objective.

To ensure the samples were representative of the population and provided sufficient, appropriate evidence, both random sample and judgmental sample methodologies were used. We identified specific attributes for testing each of the samples and when appropriate, we projected our results to the population.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, errors or fraud may occur and not be detected. Also, projections of any evaluation of internal control to future periods are subject to the risk that conditions may change or compliance with policies and procedures may deteriorate.

This report is 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.

**CANADIAN COUNTY SHERIFF'S OFFICE  
OBJECTIVES AND RESULTS OF OPERATIONAL AUDIT  
FOR THE PERIOD OF JULY 1, 2014 THROUGH NOVEMBER 30, 2017**

---

---

**Objective 1: Determine that the Control Environment of the County Sheriff's Office provides an atmosphere for effective and efficient operations.**

**Conclusion:** The Canadian County Sheriff's Office control environment currently provides an atmosphere for effective and efficient operations. However, there are areas within the control framework that could be strengthened.

**FINDINGS AND RECOMMENDATIONS**

**Finding 2018-002 – Noncompliance with the Creation of a Revenue Source**

**Condition:** When gaining an understanding of the operations of the County Sheriff's office, we noted the former County Sheriff's office leased and renovated a building. A "Canadian County Sheriff's Animal Rescue" sign was placed on the building. When reviewing the lease agreement, it was noted that the former County Sheriff's office made improvements to the property that were not in compliance with the lease agreement. Further, there is no statutory authority given to the County Sheriff's office to operate an animal rescue facility. The former County Sheriff's office, in this instance, did not receive approval from the Board of County Commissioners to create and operate an animal rescue center.

The lease agreement originated on May 22, 2002 between the Canadian County Sheriff's office and the Lessor. The Canadian County Sheriff's Office renewed the lease on a yearly basis throughout the audit period. The lease agreement was not approved by the Board of County Commissioners and the District Attorney until July 14, 2014. The "Canadian County Sheriff's Animal Rescue" was created during fiscal year 2016 and finished in November 2016, however, we determined that the animal rescue was never operated. When the current County Sheriff was sworn into office on January 3<sup>rd</sup>, 2017, he discontinued the animal rescue, but the sign remains on the building.

**Cause of Condition:** Policies and procedures have not been designed and implemented in regard to the generating of revenue sources and lease agreement. Furthermore, projects initiated by management are not discussed with legal counsel or researched to determine if the County has the authority to create an animal rescue center.

**Effect of Condition:** This condition could result in misappropriated funds, legal fees from violation of agreement, eviction from rental property, loss of capital improvement, and unlawful expenses.

**Recommendation:** The Oklahoma State Auditor and Inspector's Office (OSAI) recommends seeking legal counsel prior to the County Sheriff's office initiating any new projects or capital improvements. Any activities initiated by the County Sheriff's office needs to be researched and planned prior to capital

**CANADIAN COUNTY SHERIFF'S OFFICE  
OBJECTIVES AND RESULTS OF OPERATIONAL AUDIT  
FOR THE PERIOD OF JULY 1, 2014 THROUGH NOVEMBER 30, 2017**

---

---

improvements or lease agreements. Furthermore, OSAI recommends retaining and consulting lease agreement before any changes are made to the lease property.

**Management Response:**

**Current County Sheriff:** This operation was discontinued once I was sworn in as Sheriff. I have ensured that all contracts and agreements for the Sheriff's office, since I have taken office, are approved by the District Attorney and the Board of County Commissioners.

**Criteria:** There is no statutory provisions or revenue source for the County Sheriff's office to operate an animal rescue. Furthermore, effective internal controls require that management properly implement procedures to ensure that lease agreements are approved by the Board of County Commissioners (BOCC) and District Attorney, renewed each fiscal year, recorded within BOCC minutes, and consulted with legal counsel prior to making changes to the property. The lease stated "County occupies the premises in an "as is" condition. No redecoration or improvements shall be made to the premises without prior written consent of the Lessor."

**Objective 2: Determine that all collections of the County Sheriff's Office have been accounted for timely and in the proper funds.**

**Conclusion:** In addition to General Fund appropriations, the Canadian County Sheriff's office receives money for foreign service, carry permits, fingerprinting, and record checks. The office also receives money for jail commissary profits, jail phone profits, incarceration fees from the State of Oklahoma and local municipalities, donations, money from the courts, grants, and federal seizures.

With respect to the items tested, the collections of the County Sheriff's office are accounted for timely and in the proper funds with a few exceptions as noted in the findings. Furthermore, we noted some deficiencies in internal controls regarding the financial reporting process.

**FINDINGS AND RECOMMENDATIONS**

**Finding 2018-003 – Lack of Internal Controls and Noncompliance Over the County Sheriff's Collection Process**

**Condition:** Upon inquiry, observation, review of documentation and testwork of the County Sheriff's office collection process, the followed was noted:

Of a test of thirty-five (35) miscellaneous receipts for fiscal year 2015:

- Four (4) official receipts totaling \$4,196 were not deposited into the proper fund.

**CANADIAN COUNTY SHERIFF'S OFFICE  
OBJECTIVES AND RESULTS OF OPERATIONAL AUDIT  
FOR THE PERIOD OF JULY 1, 2014 THROUGH NOVEMBER 30, 2017**

---

- Six (6) instances totaling \$205, were noted where receipts were not issued for monies deposited in the official depository.

Of a test of thirty-five (35) miscellaneous receipts for fiscal year 2016:

- Two (2) receipts totaling \$3,874 were not deposited into the proper fund.
- One (1) check was receipted in on December 10, 2015 for \$144, but not deposited into the official depository account until August 18, 2016.
- Eight (8) official depository receipts totaling \$147 were not deposited in a timely manner.

Of a test of thirty-five (35) miscellaneous receipts for fiscal year 2017:

- Two (2) receipts totaling \$2,811 were not deposited into the proper fund.
- One (1) official depository receipt totaling \$25, was not deposited in a timely manner.

Of a test of thirty-five (35) miscellaneous receipts for fiscal year 2018:

- Three (3) receipts totaling \$4,660 were not deposited into the proper fund.
- Three (3) official depository receipts totaling \$85 were not deposited in a timely manner.
- One (1) official depository receipt for \$50 was not deposited.

Additionally, through observation and review of records, we noted the following related to official depository receipts and handwritten receipts:

- The vouchers that transfer official depository receipts to the Sheriff Service Fee fund do not designate the amount of each source.
- Voided official depository receipts are not reviewed and approved by someone other than the preparer.
- The County Sheriff's office only prepares official depository receipts and deposits for items that belong in the Sheriff Service Fee fund. Other monies received by the County Sheriff's office are taken to the County Treasurer's office to be deposited directly into the County Sheriff's funds and a miscellaneous receipt is prepared.

**Cause of Condition:** Policies and procedures have not been designed and implemented to ensure receipts are issued and deposited daily, and that voided receipts are reviewed and approved by a second person. Additionally, policies and procedures have not been designed and implemented to ensure that official depository receipts are properly coded when vouchered to the County Sheriff cash funds.

**Effect of Condition:** This condition resulted in noncompliance with state statutes and could result in unrecorded transactions, misstated financial reports, undetected errors, or misappropriation of funds.

**Recommendation:** OSAI recommends that the County Sheriff design and implement detailed, written policies and procedures to ensure that voided receipts are reviewed and approved by a second person, to ensure that official depository receipts are properly deposited and coded when vouchered to the County Sheriff cash funds, and that deposits are made daily in accordance with state statute.

**CANADIAN COUNTY SHERIFF'S OFFICE  
OBJECTIVES AND RESULTS OF OPERATIONAL AUDIT  
FOR THE PERIOD OF JULY 1, 2014 THROUGH NOVEMBER 30, 2017**

---

---

**Management Response:**

**Current County Sheriff:** Since I took office, we have continued to develop and implement proper internal controls and segregation of duties to ensure that all funds are properly accounted for.

**Criteria:** Accountability and stewardship are overall goals of management in the accounting of funds. An important aspect of internal controls is the safeguarding of assets. Internal controls over safeguarding of assets constitute a process, affected by an entity's governing board, management, and other personnel, designed to provide reasonable assurance regarding prevention or timely detection of unauthorized transactions or errors. Evidence of internal controls operating effectively should be properly documented.

Title 19 O.S. § 531(A) states, "The county sheriff shall deposit all monies collected from inmates incarcerated in the county jail into this checking account and may write checks to the Sheriff's Commissary Account for purchases made by the inmate during his or her incarceration and to the inmate from unencumbered balances due the inmate upon his or her discharge."

Statutory control requirements have been established for county government for receipting and depositing of all monies.

Title 28 O.S. § 9 states, "Every officer charging fees shall give a receipt therefor."

Title 19 O.S. § 682 states, "It shall be the duty of each and every county officer, county board, county commission and all members and employees of either thereof, to deposit daily in the official depository designated in Section 681 of this title, all monies, checks, drafts, orders, vouchers, funds, rentals, penalties, costs, proceeds of sale of property, fees, fines, forfeitures and public charges of every kind received or collected by virtue or under color of office..."

**Finding 2018-004 – Lack of Internal Controls Over the Department of Corrections Billing Process**

**Condition:** Upon inquiry, observation, and a review of billing records of the County Sheriff's process for billing the Department of Corrections (DOC), we noted forty-nine (49) cases where the DOC adjusted the bill which resulted in a change in the amount owed to the County Sheriff's office.

After further investigation, it was determined:

In fiscal year 2015:

- Three (3) instances were a result of the inmates being denied entry into the Regimented Inmate Discipline Program but were still billed to the DOC resulting in an overbilling of \$2,511.



**CANADIAN COUNTY SHERIFF'S OFFICE  
OBJECTIVES AND RESULTS OF OPERATIONAL AUDIT  
FOR THE PERIOD OF JULY 1, 2014 THROUGH NOVEMBER 30, 2017**

---

---

In fiscal year 2016:

- One (1) instance was a result of the Judgment and Sentence date on the bill sent to the DOC not agreeing with the Judgment and Sentence date in court records resulting in an overbilling of \$378.
- Four (4) instances were a result of the transport date on the bill sent to the DOC did not match the date shown in the court records resulting in an overbilling of \$837.
- One (1) instance was a result of an inmate that had been transported to the DOC three (3) months prior, however, the inmate was still listed on the bill sent to the DOC resulting in an overbilling of \$810.

In fiscal year 2017:

- Four (4) instances were a result of the Judgment and Sentence date on the bill sent to the DOC not agreeing with the Judgment and Sentence date in court records resulting in an overbilling of \$189.
- One (1) instance was a result of an inmate who had not been sentenced by the court being billed to the DOC resulting in an overbilling of \$378.
- One (1) instance was a result of an inmate that had been transported to the DOC five (5) months prior still being listed on the bill sent to the DOC resulting in an overbilling of \$837.
- One (1) instance was a result of the wrong year being typed in for the Judgment and Sentence date resulting in overbilling by \$594.

In fiscal year 2018:

- Five (5) instances were a result of the Judgment and Sentence date on the bill sent to the DOC not agreeing with the Judgment and Sentence date in court records resulting in an overbilling of \$1,443.

Through documentation of the processes over billing the DOC, we noted the following:

- Bills are not reviewed for accuracy by someone other than the preparer prior to submitting them to the DOC.
- It appears that the employees overseeing the Regimented Inmate Discipline program do not understand the proper billing process for the DOC inmates and are unclear as to what Judgment and Sentencing date should be used.

**Cause of Condition:** Policies and procedures have not been designed and implemented to ensure that the information on the bills sent to the Department of Corrections are complete and accurate.

**Effect of Condition:** This condition resulted in misstated reports, inaccurate billings and undetected errors.

**Recommendation:** OSAI recommends that the County Sheriff's office design and implement detailed, written policies and procedures to ensure that bills being sent to other agencies are being reviewed for completeness and accuracy and discrepancies be investigated and documented. OSAI also recommends that the County Sheriff's office design and implement policies and procedures to ensure the proper Judgment and Sentencing date is used in billing the DOC.

**CANADIAN COUNTY SHERIFF'S OFFICE  
OBJECTIVES AND RESULTS OF OPERATIONAL AUDIT  
FOR THE PERIOD OF JULY 1, 2014 THROUGH NOVEMBER 30, 2017**

---

---

**Management Response:**

**Current County Sheriff:** My office has continued to implement internal controls to ensure that all statements sent to other agencies are complete and accurate. My office has worked with the Department of Corrections to ensure that the proper Sentencing date is used in calculating prisoner housing fees.

**Criteria:** Accountability and stewardship are overall goals of management in the accounting of funds. Effective internal controls include that management design and implement procedures to ensure that the County Sheriff's office is accurately billing for the housing of prisoners.

**Objective 3: Determine that all expenditures are made in accordance with the statutory responsibility and authority of the County Sheriff's Office.**

**Conclusion:** With respect to the items tested, the internal controls do not provide reasonable assurance that expenditures were made in accordance with statutory responsibility and authority of the County Sheriff's office.

**FINDINGS AND RECOMMENDATIONS**

**Finding 2018-006 – Lack of Internal Controls and Noncompliance Over the Disbursement Process**

**Condition:** Upon inquiry, observation, and review of records of the disbursement process, the following was noted:

- Purchase orders for fuel are not reconciled to fuel receipts.
- Invoices from other counties for outsourcing inmates are not verified and reconciled to the days that the County provided a service to confirm accurate billing.

Upon testwork of ninety-two (92) disbursements, the following was noted:

- One (1) purchase order in fiscal year 2015 was not timely encumbered before services were received.
- One (1) purchase order in fiscal year 2016 did not have proper documentation attached to support the purchase.
- Three (3) purchase orders in fiscal year 2018 were not encumbered before services were received.

**Cause of Condition:** Policies and procedures have not been designed and implemented with regard to the disbursement process to strengthen internal controls and ensure compliance with state statute.

**CANADIAN COUNTY SHERIFF'S OFFICE  
OBJECTIVES AND RESULTS OF OPERATIONAL AUDIT  
FOR THE PERIOD OF JULY 1, 2014 THROUGH NOVEMBER 30, 2017**

---

**Effect of Condition:** This condition resulted in noncompliance with the state statute and could result in unrecorded transactions, misstated financials reports, undetected errors, or misappropriation of funds.

**Recommendation:** OSAI recommends the County Sheriff's office practice proper purchasing procedures. All purchases should have a signed, detailed receiving report verifying the services/goods were received, should be encumbered prior to receiving services, have receipts and invoices for all services/good received, and be verified that amounts billed are accurate.

**Management Response:**

**Current County Sheriff:** Since I took office, we have worked to implement internal controls to ensure that all purchases comply with state statute.

**Criteria:** Accountability and stewardship are overall goals of management in the accounting of funds. Internal controls should be designed to analyze and check accuracy, completeness, and authorization of disbursements and/or transactions.

Title 19 O.S. § 1505 prescribes the procedures established for the requisition, having proper supporting documentation attached, and to encumber funds prior to receiving services.

**Objective 4: Review all County Sheriff's Office medical contracts to determine that the costs of coverage are comparable to counties with similar jail size.**

**Conclusion:** The County Sheriff's office had two different medical providers during the course of our audit. Contracts were signed or renewed at the beginning of each fiscal year.

It appears that the cost of coverage for medical contracts in the County Sheriff's office is comparable to counties with similar jail sizes.

**Objective 5: Determine that the calculated incarceration rate is comparable to other counties of similar size.**

**Conclusion:** With respect to the items tested, the calculated incarceration rate for Canadian County appears to be comparable to that of other counties of similar size.

**CANADIAN COUNTY SHERIFF'S OFFICE  
OBJECTIVES AND RESULTS OF OPERATIONAL AUDIT  
FOR THE PERIOD OF JULY 1, 2014 THROUGH NOVEMBER 30, 2017**

---

---

**Objective 6:** Determine that the County Sheriff's Office has procedures in place to accurately account for inventory. Determine that insurance coverage is adequate.

**Conclusion:** Fixed asset inventory items included items purchased that exceeded \$500. Suppressors, weapon lights, and optics along with all weapons are listed on the inventory list regardless of purchase price. These are recorded by serial number and county inventory number.

Consumable inventory includes ammunition and tires. These are recorded as purchased and removed from the list as used.

With respect to the items tested, the County Sheriff's office internal controls do not provide reasonable assurance that inventory records are accurately recorded. However, insurance coverage is through a self-insured governmental risk pool and appears to be adequate.

**FINDINGS AND RECOMMENDATIONS**

**Finding 2018-007 – Lack of Internal Controls and Noncompliance with Fixed Assets Inventory**

**Condition:** During inquiry and review of the County Sheriff's fixed assets inventory records, the following exceptions were noted:

- The ability to alter the inventory records is not limited to one person.
- Receiving reports are signed without physical verification of goods by the receiving officer.
- Thirty-eight (38) fixed assets inventory items were not listed on the fixed assets inventory records on file with the County Clerk but were still in the possession of the County Sheriff's office.
  - This includes nineteen (19) vehicles that were surplus and disposed of through the Board of County Commissioners meeting, but still remain in the physical possession of the County Sheriff's office.
- One-hundred eleven (111) fixed assets inventory items were not properly marked with a county inventory number.
- Thirty-six (36) fixed assets inventory items could not be located. (See Appendix).
- Fourteen (14) computers were listed under the service tag number rather than the serial number.
- Five (5) fixed assets inventory items were not properly disposed of through the Board of County Commissioners and therefore still shown on the County Clerk's list after they were discarded.
- Two (2) fixed assets inventory items were marked with incorrect county identification numbers.

**CANADIAN COUNTY SHERIFF'S OFFICE  
OBJECTIVES AND RESULTS OF OPERATIONAL AUDIT  
FOR THE PERIOD OF JULY 1, 2014 THROUGH NOVEMBER 30, 2017**

---

---

In reviewing what has been corrected since the Canadian County Sheriff's Turnover Audit, published on February 21, 2017, we noted the following corrections have been made by the County:

- Of the sixteen (16) items not found in the Turnover Audit, ten (10) items were located during this audit.
- Of the two hundred sixty-seven (267) items not properly marked during the Turnover Audit, one hundred sixty-nine (169) items were now properly marked during this audit.

Additionally, it was noted that in fiscal year 2016, the County Sheriff's office had ninety (90) commissioned deputies and purchased one hundred (100) handguns. As of this audit, forty-seven (47) of these handguns remain unassigned and unused in their original packaging. There are also sixty-two (62) shotguns and twenty-eight (28) rifles that are currently unassigned.

**Cause of Condition:** Policies and procedures have not been designed and implemented to ensure fixed assets inventory records are properly maintained and filed with the County Clerk.

**Effect of Condition:** This condition resulted in noncompliance with state statutes and could result in misuse or loss of county property. When access to records is not limited to restricted personnel, it adversely effects the accountability and consistency of the records and undermines accountability.

**Recommendation:** OSAI recommends that the County Sheriff's office review inventory records and periodically perform counts to determine all equipment listed on inventory records are properly recorded and in the possession of the County Sheriff's office and file the verified inventory with the County Clerk. OSAI also recommends that the County Sheriff's office implement detailed, written procedures over the tracking and disposal of fixed assets. Further, we recommend the duties of processing, authorizing, and distribution should be segregated.

**Management Response:**

**Current County Sheriff:** We have worked to implement proper internal controls and segregation of duties over fixed assets

**Criteria:** Internal controls over safeguarding of assets constitute a process, affected by an entity's governing body, management, and other personnel, designed to provide reasonable assurance regarding prevention or timely detection of unauthorized transactions and safeguarding assets from misappropriation.

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 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 record thereof and of like tolls, apparatus, machinery and equipment purchased, leased, or otherwise coming into custody of the county or of any office, board, department,

**CANADIAN COUNTY SHERIFF'S OFFICE  
OBJECTIVES AND RESULTS OF OPERATIONAL AUDIT  
FOR THE PERIOD OF JULY 1, 2014 THROUGH NOVEMBER 30, 2017**

---

commission or any either thereof, and the disposition thereof whether sold, exchanged, leased, or let where authorized by statute, junked, strayed or stolen, and biennially thereafter, or oftener in the event of death, resignation or removal of an elective officer with a term, to verify or cause to be verified by count and report of the same as of the end of a term of office.”

Title 19 O.S. § 178.2 states, “It shall be and is hereby made the duty of every county officer, board, commission, or department, and by record directive of the board of county commissioners may be made the duty of any employee of the board of county commissioners subject to summary discharge and removal by the board, to conform in all respects and be amenable to all uniform resolutions adopted by their respective boards of county commissioners directing the taking, recording, maintaining and reporting inventories of properties in their respective custody in accordance with the provisions of this act. It shall be the duty and responsibility of each elected county official to create and maintain inventory records of said office. Such inventory shall be filed with the county clerk.”

Title 19 O.S. § 1504.A states, “A receiving officer shall receive all purchased, lease purchased or rented items procured for the department and shall identify such items received in a manner prescribed by the county road and bridge inventory officer or board of county commissioners or designee. The receiving officer shall also maintain a record of all such items received, disbursed, stored and consumed by the department.”

**Finding 2018-011 – Lack of Internal Controls Over the Use of County-Owned Vehicles**

**Condition:** Through inquiry and observation of the use of county-owned vehicles by non-commissioned County Sheriff’s office employees, the following exceptions were noted:

- There are employees assigned county-owned vehicles that are used for personal use. Further, the County Sheriff’s office did not report the personal usage in accordance with Internal Revenue Service (IRS) guidelines.
- Travel logs are not kept for vehicles driven by non-commissioned employees whose official duty station is the administrative office or the jail.

**Cause of Condition:** Policies and procedures have not been designed and implemented to ensure employees are adhering to the Canadian County Employee Personnel Policy Handbook on use of county property, and that the use of county-owned vehicles is monitored, as well as a fringe benefit of \$3 a day is recorded as required by the IRS.

**Effect of Condition:** This condition resulted in the possible misuse of County-owned vehicles for employees whose official duty station is the administrative office or jail, and possible violation of the Canadian County Employee Personnel Policy Handbook and IRS guidelines on fringe benefits.

**CANADIAN COUNTY SHERIFF'S OFFICE  
OBJECTIVES AND RESULTS OF OPERATIONAL AUDIT  
FOR THE PERIOD OF JULY 1, 2014 THROUGH NOVEMBER 30, 2017**

---

---

**Recommendation:** OSAI recommends that the County Sheriff's office design and implement policies and procedures to ensure compliance with the Canadian County Employee Personnel Policy Handbook over the use of county-owned vehicles, and IRS guidelines on reporting fringe benefits.

**Management Response:**

**Current County Sheriff:** Since I took office, we have worked to implement policies to provide proper internal controls over the use of Sheriff's Office County owned vehicles.

**Criteria:** Internal controls over safeguarding of assets constitute a process, affected by an entity's governing body, management, and other personnel, designed to provide reasonable assurance regarding prevention or timely detection of unauthorized transactions and safeguarding assets from misappropriation.

The personal use of county owned vehicle agreement signed by the employees stated "The amount so calculated in each calendar year will be included in my taxable wages as a fringe benefit. Falsification of statements concerning vehicle usage, use of the county-owned vehicle beyond the specific instructions of the elected official, or failure to provide required documentation may result in discipline up to and including discharge."

The County's Employee Personnel Policy Handbook regarding vehicle usage states in part: "...employees may be instructed by the appropriate elected official to drive a county-owned vehicle to and from the employee's home to the employee's regular place of work. Although, such use may be proper under the Oklahoma State Constitution (under appropriate circumstances), such use may still be considered as a taxable fringe benefit by the IRS Code..."

Internal Revenue Publication 15-b states in part, "If the recipient of a taxable fringe benefit is your employee, the benefit generally is subject to employment taxes and must be reported on Form W-2, Wage and Tax Statement ..."

**Objective 7: Determine that the Board of County Commissioners are annually inspecting the jail and the condition of the jail is passing Health Department inspections. Determine that jail contracts are comparable to similar counties and that billing is accurately billed and paid.**

**Conclusion:** Regarding our review of documentation, the Board of County Commissioners has not inspected the jail annually. The jail has been inspected annually by the Health Department and has passed inspections and investigations. Furthermore, it was noted that jail contracts are comparable to similar counties. Canadian County is paying at or below comparable rates for housing prisoners in similar counties. However, it was noted that the invoices from the counties that house Canadian County inmates are not reviewed for accuracy.

**CANADIAN COUNTY SHERIFF'S OFFICE  
OBJECTIVES AND RESULTS OF OPERATIONAL AUDIT  
FOR THE PERIOD OF JULY 1, 2014 THROUGH NOVEMBER 30, 2017**

---

---

**FINDINGS AND RECOMMENDATIONS**

**Finding 2018-009 – Noncompliance with State Statutes Regarding Jail Inspections and Communications with the Department of Corrections**

**Condition:** When reviewing policies and procedures for jail inspections and communication with the Department of Corrections concerning jail capacity, we noted the following:

- The Board of County Commissioners did not review or inspect the jail.
- There was no documentation maintained of any communication or correspondence with the Department of Corrections concerning when the jail is at or has exceeded the maximum capacity.

**Cause of Condition:** Policies and procedures have not been designed and implemented to ensure that jail inspections are performed annually by the Board of County Commissioners and that the Department of Corrections is notified when the jail is at or over capacity.

**Effect of Condition:** This condition resulted in noncompliance with state statutes.

**Recommendation:** OSAI recommends that policy and procedures be designed and implemented to ensure jail inspections are performed annually by the Board of County Commissioners. OSAI further recommends policies and procedures be designed and implemented to notify the Department of Corrections when the jail is at maximum capacity and that the communication is documented and recorded.

**Management Response:**

**Current County Sheriff:** Jail policy and procedures surrounding health, safety and sanitation inspections will include the statutorily mandated duty that the Board of County Commissioners annually inspect the jail. Jail management in conjunction with the Department of Corrections (DOC) has established electronic written communication to notify DOC of the need to remove those inmates sentenced to their custody when there is a need to ease overcrowding in the jail.

**Criteria:** Effective internal controls require that monitoring jail inspections be performed on an annual basis and that the Department of Corrections be notified when the jail reaches maximum capacity.

Title 57 O.S. § 1 states, “County commissioners shall inspect the jails in their respective counties at least once each year, and shall fully examine the health, cleanliness and discipline conditions of the jail. The person responsible for the administration of such jail shall provide the county commissioner with the name, age and basis for incarceration of each prisoner and if it appears to the commissioners that any provisions of law have been violated or neglected they shall give notice to the district attorney of the county. This inspection shall be in addition to that performed by the State Department of Health.”



**CANADIAN COUNTY SHERIFF’S OFFICE  
OBJECTIVES AND RESULTS OF OPERATIONAL AUDIT  
FOR THE PERIOD OF JULY 1, 2014 THROUGH NOVEMBER 30, 2017**

---

---

Title 57 O.S. § 37 E states, “When a county jail has reached its capacity of inmates as provided in the standards set forth in Section 192 of Title 74 of the Oklahoma Statutes, then the county sheriff shall notify the Director of the Oklahoma Department of Corrections, or the Director's designated representative, by facsimile, electronic mail, or actual delivery, that the county jail has reached or exceeded its capacity to hold inmates. The notification shall include copies of any judgment and sentences not previously delivered as required by subsection B of this section. Then within seventy-two (72) hours following such notification, the county sheriff shall transport the designated excess inmate or inmates to a penal facility designated by the Department. The sheriff shall notify the Department of the transport of the inmate prior to the reception of the inmate. The Department shall schedule the reception date and receive the inmate within seventy-two (72) hours of notification that the county jail is at capacity, unless other arrangements can be made with the sheriff.”

**Objective 8: Determine that payroll and leave records are accurately reported, properly managed and comply with written policies.**

**Conclusion:** The payroll for the Canadian County Sheriff’s Office and Jail is run through the County payroll process. The employees of the County Sheriff’s office and jail follow the same policies and procedures as all employees of Canadian County. Sick and annual leave is calculated and maintained by the County Sheriff’s office, as well as, by the County Clerk’s office. Compensatory time is only tracked by the County Sheriff’s office.

With respect to the items reviewed, the County Sheriff’s office internal controls do not provide reasonable assurance that payroll and leave records are adequately reported. Furthermore, written policies have not been followed in regard to management of leave records.

**FINDINGS AND RECOMMENDATIONS**

**Finding 2018-010 – Lack of Internal Control Over Payroll and Leave Records**

**Condition:** Upon inquiry and observation of the County Sheriff’s office payroll and leave process, we noted the following:

- Policies and procedures have not been followed as stated in the County handbook or County Sheriff’s office handbook regarding annual leave.
- Policies and procedures have not been updated in handbooks when management decisions are made.

**CANADIAN COUNTY SHERIFF'S OFFICE  
OBJECTIVES AND RESULTS OF OPERATIONAL AUDIT  
FOR THE PERIOD OF JULY 1, 2014 THROUGH NOVEMBER 30, 2017**

---

- The duties over the calculation of compensatory time are not adequately segregated. The financial administrator is responsible for recording, storing, and reporting compensatory time with no independent review of the accuracy of amounts recorded, used or balance remaining.
- The County Sheriff's office makes an adjustment to their annual and sick leave balances if they do not agree with County Clerk's office.
- Employee changes and terminations are not communicated in a timely manner to the payroll clerk.
- Records for annual, sick and compensatory leave were not maintained for most of the audit period.
- Annual, sick, and compensatory leave balances could not be recalculated during our audit period because the County Sheriff's office makes adjustment to reconcile the leave balances with the County Clerk's office and no documentation is maintained to reflect the discrepancy.
- In a test of twenty (20) employee files:
  - There was one (1) instance where a full-time employee did not have acknowledgement of receiving a county handbook.
  - There were four (4) instances where full-time employees did not have acknowledgement of receiving a County Sheriff's office handbook.
  - There were twelve (12) instances where a timesheet/timecard did not have an employee signature.
  - There were fourteen (14) instances where a timesheet/timecard did not have a supervisor signature.
  - There was one (1) instance where a timesheet/timecard was blank.
- During a walkthrough of annual, sick, and compensatory leave processes:
  - An employee was allowed to use more annual time than was accrued.
  - Employees were allowed to use annual leave prior to working longer than six (6) months as required by the County handbook.
  - Employees were allowed to accrue limits that were not in compliance with the County or County Sheriff's office handbooks.
  - Employees could accumulate compensatory time in weeks where annual and sick leave were taken.
  - There were two (2) instances in which the Financial Administrator made changes to an employee's timesheet after the employee had signed off on the timesheet.

**Cause of Condition:** Policies and procedures have not been designed and implemented with regards to segregation of duties and/or compensating controls over the compensatory time process. Policies and procedures have not been designed and implemented to strengthen internal controls over the payroll and leave record process.

**Effect of Condition:** This condition could result in unrecorded transactions, undetected errors, inaccurate records, incomplete information, or misappropriation of funds.

**Recommendation:** OSAI recommends management be aware of this condition and determine if duties can be properly segregated. In the event that segregation of duties is not possible due to limited personnel, OSAI recommends implementing compensating controls to mitigate the risks involved with a concentration of duties. Compensating controls would include separating key processes and/or critical functions of the office

**CANADIAN COUNTY SHERIFF'S OFFICE  
OBJECTIVES AND RESULTS OF OPERATIONAL AUDIT  
FOR THE PERIOD OF JULY 1, 2014 THROUGH NOVEMBER 30, 2017**

---

and having management review and approve accounting functions. Additionally, OSAI recommends strengthening compliance with current policies and procedures and when updating policies and procedures document changes and update written policies in a timely manner.

OSAI further recommends that the County Sheriff's office design and implement policies and procedures to review all leave balances and ensure that the calculation for compensatory time is accurate and time records be submitted and filed with the County Clerk.

**Management Response:**

**Current County Sheriff:** The Sheriff's Office has worked to ensure time and leave policies align with the County policy handbook. The Sheriff's Office Operational Manual once updated after several years is now updated regularly. The Sheriff's Office will review the finance manager's duties regarding time to determine if better duty segregation and controls can reasonably be implemented.

**Criteria:** Accountability and stewardship are overall goals of management in the accounting of funds. Internal controls should be designed to analyze and check accuracy, completeness, and authorization of calculations and/or transactions. To help ensure a proper accounting of funds, the duties of processing, authorizing, and distribution should be segregated and supporting documentation such as properly detailed timesheets should be signed and approved by the appropriate personnel.

The County handbook states "Vacation leave must be earned before it is taken. Employees must work six (6) months before accrued vacation leave can be taken."

The County handbook also states "The vacation leave year shall be April 1 through March 31. No vacation leave shall be accumulated beyond the accumulation limit during the vacation leave year period. The vacation leave balance shall not exceed 120 hours at March 31. The county adopts a "use it" or "lose it" rule. Any vacation leave balance that exceeds 120 hours at March 31 shall be lost."

The County Sheriff's office handbook states "Employees cannot accrue over one hundred and twenty (120) hours of vacation, or annual leave. Accrued vacation over this amount, which is not taken by the end of the calendar year will be lost, unless waived by the Sheriff."

**CANADIAN COUNTY SHERIFF'S OFFICE  
OBJECTIVES AND RESULTS OF OPERATIONAL AUDIT  
FOR THE PERIOD OF JULY 1, 2014 THROUGH NOVEMBER 30, 2017**

---

---

**All Objectives:**

The following findings are not specific to any objective but are considered significant to all of the audit objectives.

**FINDINGS AND RECOMMENDATIONS**

**Finding 2018-001 – Lack of Office-Wide Controls and Disaster Recovery Plan**

**Condition:** Through the process of gaining an understanding of the internal control structure of the County Sheriff's office internal control structure, it was noted that office-wide controls regarding Risk Assessment, Information and Communication, and Monitoring have not been designed. Further, a Disaster Recovery Plan has not been designed and implemented.

**Cause of Condition:** Policies and procedures have not been designed and implemented to address risks of the County Sheriff's office, or to develop a Disaster Recovery Plan.

**Effect of Condition:** Without an adequate system of office-wide controls and a Disaster Recovery Plan, there is greater risk of a breakdown in control activities which could result in unrecorded transactions, undetected errors, or misappropriation of funds.

**Recommendation:** OSAI recommends the County Sheriff's office design and implement a system of office-wide procedures to identify and address risks related to the County Sheriff's office and to ensure that information is communicated effectively throughout the office. OSAI also recommends the County Sheriff's office design monitoring procedures to assess the quality of performance over time. Further, OSAI recommends the County Sheriff's office develop a Disaster Recovery Plan.

**Management Response:**

**Current County Sheriff:** This issue has been identified and addressed. The Disaster Recovery Plan will be forwarded to the County Clerk for her records.

**Criteria:** The United States Government Accountability Office's *Standards for Internal Control in the Federal Government* (2014 version) aided in guiding our assessments and conclusion. Although this publication (GAO Standards) addresses controls in the federal government, this criterion can be treated as best practices and may be applied as a framework for an internal control system for state, local, and quasigovernmental entities.

**CANADIAN COUNTY SHERIFF'S OFFICE  
OBJECTIVES AND RESULTS OF OPERATIONAL AUDIT  
FOR THE PERIOD OF JULY 1, 2014 THROUGH NOVEMBER 30, 2017**

---

The GAO Standards – Section 1 – Fundamental Concepts of Internal Control – OV1.01 states in part:

*Definition of Internal Control*

Internal control is a process effected by an entity's oversight body, management, and other personnel that provides reasonable assurance that the objectives of an entity will be achieved.

Additionally, GAO Standards – Section 2 – Establishing an Effective Internal Control System – OV2.04 states in part:

*Components, Principles, and Attributes*

**Control Environment** - The foundation for an internal control system. It provides the discipline and structure to help an entity achieve its objectives.

**Risk Assessment** - Assesses the risks facing the entity as it seeks to achieve its objectives. This assessment provides the basis for developing appropriate risk responses.

**Information and Communication** - The quality information management and personnel communicate and use to support the internal control system.

**Monitoring** - Activities management establishes and operates to assess the quality of performance over time and promptly resolve the findings of audits and other reviews.

Further, according to the standards of the Information Systems Audit and Control Association (COBIT, Deliver and Support 4), information services function management should ensure that a written Disaster Recovery Plan is documented and contains guidelines and instructions for the County to follow in the event of a disaster.

## **APPENDIX**

**CANADIAN COUNTY SHERIFF'S OFFICE  
APPENDIX  
FOR THE PERIOD OF JULY 1, 2014 THROUGH NOVEMBER 30, 2017**

**Appendix**

**The following fixed asset inventory items could not be located:**

<b>Inventory Number</b>	<b>Item</b>	<b>Description</b>	<b>Date Acquired</b>	<b>Original Cost</b>
4-199.01	Magnetic Wallboard	36x48 Magnetic Write On	8/26/1997	\$840.00
4-266.100	Laptop Computer	Laptop	2/1/2010	\$749.00
4-266.105	Computer, Personal	Desktop System	5/26/2010	\$752.60
4-266.107	Laptop Computer	Laptop	6/11/2010	\$1,410.55
4-266.12	Pc Network System	2 Network Cards	6/28/1993	\$544.88
4-266.165	Laptop Computer	Laptop	1/12/2015	\$549.99
4-266.28	Computer, Personal	CPU, Monitor, Keyboard, Mouse	11/2/2000	\$1,461.00
4-266.41	Computer, Personal	CPU, Monitor, Keyboard, Mouse	8/19/2002	\$1,108.00
4-266.43	Computer, Personal	CPU, Monitor, Keyboard, Mouse	8/19/2002	\$1,108.00
4-266.49	Computer, Personal	CPU, Monitor, Keyboard, Mouse	9/4/2003	\$1,279.00
4-266.61	Laptop	Samsung	3/21/2005	\$2,094.54
4-266.62	Computer, Personal	CPU, Monitor, Keyboard, Mouse	4/21/2005	\$1,205.00
4-266.64	Computer, Personal	CPU, Monitor, Keyboard, Mouse	4/21/2005	\$1,205.00
4-266.76	Computer, Personal	Desktop System	5/2/2007	\$844.54
4-266.87	Laptop Computer	Laptop		\$1,000.00
4-266.88	Laptop Computer	Laptop		\$1,000.00
4-266.94	Laptop Computer	Laptop	11/3/2009	\$829.00
4-266.95	Laptop Computer	Laptop	11/3/2009	\$829.00
4-266.97	Laptop Computer	Laptop	11/3/2009	\$829.00
4-266-113	Computer, Personal	Desktop System	4/1/2011	\$777.74
4-266-134	Laptop Computer	Laptop	8/15/2011	\$1,485.11
4-266-136	Laptop Computer	Laptop	8/15/2011	\$1,485.11
4-266-142	Laptop Computer	Laptop W/Docking Station	2/15/2012	\$2,659.96
4-266-151	Laptop Computer	Laptop	7/30/2013	\$1,020.87
4-397.53	Passenger Vehicle	2005 4dr	5/21/2008	\$12,900.00
4-601.08	Radio	Base Repeater, Desktop, Portable	1/21/1998	\$2,180.00
4-601.102	Radio	Digital Portable	9/2/2010	\$600.00
4-601.114	Radio	Digital Portable	8/10/2011	\$600.00
4-601.76	Radio	Base Repeater	1/12/1991	\$6,169.00
4-601.86	Radio	Digital Portable	2/13/2009	\$580.00
4-602.138	Radio	Handheld Radio 800 MHz	7/6/2012	\$2,841.00
4-602.14	Radio	Maratrac UC Radio	7/11/2002	\$1,560.50
4-641.33	Radar	2 Head Patrol Radar	6/16/2017	\$1,408.95
4-642.01	Air Quality Meter	Handheld Air Monitor	5/19/2009	\$655.00

**CANADIAN COUNTY SHERIFF'S OFFICE**  
**APPENDIX**  
**FOR THE PERIOD OF JULY 1, 2014 THROUGH NOVEMBER 30, 2017**

---

---

<b>Inventory Number</b>	<b>Item</b>	<b>Description</b>	<b>Date Acquired</b>	<b>Original Cost</b>
4-693.11	Night Scope	ATN Night Shadow 3rd Generation	12/17/2009	\$2,800.00
4-699.51	Oven	Convection Oven	6/13/2006	\$1,952.00



O·K·L·A·H·O·M·A  
S·A·I  
STATE AUDITOR & INSPECTOR



**Cindy Byrd, CPA | State Auditor & Inspector**

2300 N. Lincoln Blvd., Room 123, Oklahoma City, OK 73105 | 405.521.3495 | [www.sai.ok.gov](http://www.sai.ok.gov)