



# BEAVER COUNTY SHERIFF TURNOVER

## Statutory Report

December 19, 2024

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

**COUNTY OFFICER TURNOVER STATUTORY REPORT  
REUBEN PARKER, JR.  
BEAVER COUNTY SHERIFF  
DECEMBER 19, 2024**

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**OKLAHOMA**  
Office of the 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)

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September 8, 2025

BOARD OF COUNTY COMMISSIONERS  
BEAVER COUNTY COURTHOUSE  
BEAVER, OKLAHOMA 73932

Transmitted herewith is the Beaver County Officer Turnover Statutory Report for December 19, 2024. 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,

CINDY BYRD, CPA  
OKLAHOMA STATE AUDITOR & INSPECTOR



# OKLAHOMA

Office of the State Auditor & Inspector

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Reuben Parker, Jr.  
Beaver County Sheriff  
Beaver County Courthouse  
Beaver, Oklahoma 73932

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 19, 2024:

- Verify that equipment items on hand agree with inventory records maintained per 19 O.S. § 178.1 and 19 O.S. § 178.2.
- 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 a monthly report of the Office is on file with the County Clerk per 19 O.S. § 684.
- Verify that the Officers' depository account balances reconcile with the County Treasurer's records and that undeposited cash reconciles to receipts.
- Verify that the Inmate Trust Ledgers are reconciled to the Bank Statement in accordance with 19 O.S. § 531.
- Verify that the Sheriff maintains an evidence locker log and that the entrance to the evidence locker is restricted. Document who has access (keys or combination) to the evidence locker.
- Verify that the Sheriff maintains a log of all County owned weapons and to whom they are issued.

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.

A handwritten signature in blue ink that reads "Cindy Byrd". The signature is written in a cursive, flowing style.

CINDY BYRD, CPA  
OKLAHOMA STATE AUDITOR & INSPECTOR

January 28, 2025

COUNTY OFFICER TURNOVER STATUTORY REPORT  
REUBEN PARKER  
BEAVER COUNTY SHERIFF  
DECEMBER 19, 2024

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**BEAVER COUNTY SHERIFF**  
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**SCHEDULE OF FINDINGS AND RESPONSES**

**Finding 2025-001 – Lack of Internal Controls and Noncompliance Over Fixed Assets Inventory**

**Condition:** Based on the inventory provided by the individual assigned by the Sheriff's office, and the testing of two hundred forty-five (245) fixed asset items, the following weaknesses were noted and there has been no corrective action provided at the date of this report:

- One hundred one (101) items could not be located. (Appendix 1)

**Cause of Condition:** Policies and procedures have not been designed and implemented to ensure compliance with state statutes regarding the maintaining of fixed assets.

**Effect of Condition:** These conditions resulted in noncompliance with state statutes. Opportunities for loss and misappropriation of County assets may be more likely to occur when the County does not have procedures in place to accurately account for the County's fixed assets inventory.

**Recommendation:** The Oklahoma State Auditor and Inspector's Office (OSAI) recommends management implement internal controls to ensure compliance with state statutes. These internal controls would include maintaining an accurate inventory report, ensuring serial numbers are visible and accurate, and assets properly marking inventory with a County identification number.

**Management Response:**

**Former County Sheriff:** A lot of the items were purchased before I became Sheriff in 2006. So, I do not know what happened to most of them. I have a list of what I can remember that I will attach with my email. My recommendation to the next Sheriff is to get a policy in place that will cover the adding and removing of all items purchased so it will keep the inventory straight.

**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 quasi-governmental entities.

The GAO Standards – Principle 10 – Design Control Activities – 10.03 states in part:

*Physical control over vulnerable assets*

Management establishes physical control to secure and safeguard vulnerable assets. Examples include security for and limited access to assets such as cash, securities, inventories, and equipment that might be vulnerable to risk of loss or unauthorized use. Management periodically counts and compares such assets to control records.

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The GAO Standards – Section 2 – Objectives of an Entity – OV2.24 states in part:

*Safeguarding of Assets*

Management designs an internal control system to provide reasonable assurance regarding prevention or prompt detection and correction of unauthorized acquisition, use, or disposition of an entity's assets.

Title 19 O.S. § 178.1 requires the board of county commissioners in each county of this state to take or cause to be taken, an inventory of all working tools, apparatus, machinery, and equipment.

Title 19 O.S. § 1502(A)(1) requires a prescribed uniform identification system for all supplies, materials, and equipment of a county used for maintenance for roads and bridges.

Title 19 O.S. § 1502(B)(1) requires a prescribed uniform identification system for all supplies, materials, and equipment of a county not used in the construction and maintenance for roads and bridges.

**Finding 2025-003 – Lack of Internal Controls Over Bank Reconciliation of the Sheriff's Official Depository**

**Condition:** Upon inquiry and observation of the Sheriff's Official Depository account, the following exception was noted:

- The Sheriff's Official Depository account does not balance with the County Treasurer's office.

**Cause of Condition:** Policies and procedures have not been designed and implemented over the Sheriff's Official Depository account reconciliation process.

**Effect of Condition:** This condition could result in opportunities for loss and misappropriation of county assets and may be more likely to occur when the County does not have procedures in place.

**Recommendation:** OSAI recommends management design and implement internal controls to ensure an accurate Sheriff's Official Depository account bank reconciliation.

**Management Response:**

**Former County Sheriff:** The reason it was off was someone made a deposit right before I retired, and they did not write it in our book. The Treasurer looked at this issue and can account for all the money and we will have a policy for this.



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**Appendix 1**

**Items that could not be located**

COUNT	COUNTY IDENTIFICATION NUMBER	DESCRIPTION	SERIAL NUMBER	COST
1	104-19	SIGNORE FILE CABINET	NONE	\$289.94
2	104-23	HON FILE CABINET	-	\$145.00
3	104-25	HON FILE CABINET	-	\$326.96
4	104-30	HON FILING CABINET	MGE4XA	\$205.20
5	104-34	3 DRAWER FILE CABINET	-	\$650.00
6	104-40	DRAWER CENTER	87525	\$69.00
7	104-42	FILE CABINET	-	\$868.00
8	105-10	HON DESK	-	\$299.95
9	105-13	DESK	-	\$100.00
10	105-25	PRINTER MFC-L8600CDW	U63783L4JI78989	\$479.99
11	105-26	LASER COLOR PR MFC-L-8610CDW	U64645H7UI66461	\$509.00
12	109-4	METAL FORM RACK	-	\$309.98
13	201-08	IBM ELECTRIC	11-0004190	\$449.00
14	212-29	TELEVISION	934220710	\$492.00
15	212-63	POLICE BODY CAMERA	G40585	\$475.00
16	212-64	POLICE BODY CAMERA	G40923	\$475.00
17	212-65	POLICE BODY CAMERA	G41111	\$475.00
18	212-66	POLICE BODY CAMERA	G40478	\$475.00
19	212-67	POLICE BODY CAMERA	G40061	\$475.00
20	212-68	POLICE BODY CAMERA	G40475	\$475.00
21	212-69	POLICE BODY CAMERA	G40923	\$475.00
22	212-72	VIZIO SMART TV	LIAIXXVW0302443	\$355.65
23	218-01	DELL COMPUTER	HVX52V2	\$569.90
24	218-02	DELL LAPTOP	97QQXRZ	\$518.00
25	218-03	DELL OPTIPLEX	V7NW6GWWRXRRZQ	\$680.99
26	225-01	NETWORKING	-	\$3,099.49
27	402-5	TOOLBOX	-	\$384.75
28	402-6	GRILL GUARD	-	\$445.00
29	421-1	ICE MACHINE	G22252G	\$3,640.00
30	444-03	PUSH BUMPER	-	\$3,230.00
31	499-08	PATROL CAR	VIN#2C3CDXAT0DH55	-
32	499-37	PUSH BUMPER	-	\$599.00
33	499-47	CHEVY TAHOE	1 GNSKDEC4KR280962	\$50,215.00
34	601-035	RADIO	483TJ0116	\$2,982.00
35	601-037	SCANNER	DL368741	\$530.95
36	601-068	PANASONIC CAM	H7-WA10858	\$1,071.81

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COUNT	COUNTY IDENTIFICATION NUMBER	DESCRIPTION	SERIAL NUMBER	COST
37	601-107	MOTOROLA RADIO	C73GSB3105(T)	\$10,927.64
38	601-140	CAR RADIO	VHF A9500103	\$2,876.00
39	601-148	STALKER RADAR	044508 (DUAL UNIT)	\$1,854.00
40	601-149	STALKER RADAR	46162 CONTROL BOX	\$1,500.00
41	601-155	STALKER RADAR	18810	\$1,555.00
42	601-164	REPEATER	551363	\$952.00
43	601-169	CAMERA SYSTEM	LIST ATTACHED	\$2,300.00
44	601-173	STALKER RADAR	6450	\$2,910.00
45	601-175	RADAR	DC3803	\$995.00
46	601-176	RADIO	82900063	\$1,880.00
47	601-177	RADIO	82900097	\$1,880.00
48	601-177 A	RADAR	DC111061	\$1,995.00
49	601-178	RADAR	DC111067	\$1,995.00
50	601-179 A	RADAR	DC111068	\$1,995.00
51	601-181	SLR BASE RADIO	-	\$8,507.83
52	601-182	CAMERA	MULTIPLE	\$18,189.00
53	601-183	DIGITAL CAMERA	MULTIPLE SEE INVENTORY SHEET	\$14,644.73
54	601-185	RADAR DUAL	2777-2795	\$2,350.00
55	601-186	RADIO	SEE INVENTORY SHEET	\$3,605.84
56	699-015	REMINGTON SHOTGUN	W323452M	-
57	699-020	SMITH & WESSON	AND9179	-
58	699-021	SMITH & WESSON	AND9513	-
59	699-022	SMITH & WESSON	ACM9869	-
60	699-023	RIFLE AR15	MOO7287	\$955.00
61	699-026	RIFLE AR15	MOO7290	\$955.00
62	699-063	SHOTGUN	D904553M	\$443.95
63	699-064	SHOTGUN	D895445M	\$443.95
64	699-072	BULLETPROOF VEST	1103087028	\$555.00
65	699-073	BULLETPROOF VEST	1103087027	\$555.00
66	699-074	BULLETPROOF VEST	1103087033	\$638.25
67	699-075	BULLETPROOF VEST	1103087031	\$550.00
68	699-076	BULLETPROOF VEST	1103087032	\$638.25
69	699-077	BULLETPROOF VEST	1103087029	\$555.00
70	699-078	VEST BULLETPRC	1410061601	\$610.00
71	699-079	VEST BULLETPRC	1411187008	\$610.00
72	699-083	POINT BLANK BULLETPROOF VEST	38307 & 38319	\$736.29
73	699-085	POINT BLANK BULLETPROOF VEST	38309 & 38321	\$736.29
74	699-086	POINT BLANK BULLETPROOF VEST	38310 & 38322	\$736.29
75	699-087	POINT BLANK BULLETPROOF VEST	38311 & 38323	\$736.29
76	699-088	POINT BLANK BULLETPROOF VEST	38313 & 38325	\$736.29

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COUNT	COUNTY IDENTIFICATION NUMBER	DESCRIPTION	SERIAL NUMBER	COST
77	699-089	POINT BLANK BULLETPROOF VEST	38315 & 38328	\$736.29
78	699-090	POINT BLANK BULLETPROOF VEST	38314 & 38326	\$736.29
79	699-091	POINT BLANK BULLETPROOF VEST	38316 & 38327	\$736.29
80	699-093	ARMOR ADVANT	-	\$575.00
81	699-094	ARMOR ADVANT	-	\$695.00
82	699-095	ARMOR ADVANT	-	\$575.00
83	699-097	ARMOR ADVANT	-	\$695.00
84	699-098	ARMOR ADVANT	-	\$575.00
85	699-099	ARMOR ADVANT	-	\$695.00
86	699-100	ARMOR ADVANT	-	\$575.00
87	699-101	ARMOR ADVANT	-	\$695.00
88	699-102	ARMOR ADVANT	-	\$575.00
89	699-103	ARMOR ADVANT	-	\$695.00
90	699-104	ARMOR ADVANT	-	\$575.00
91	699-105	ARMOR ADVANT	-	\$695.00
92	699-106	ARMOR ADVANT	-	\$575.00
93	699-107	ARMOR ADVANT	-	\$695.00
94	699-108	ARMOR ADVANT	-	\$575.00
95	699-109	ARMOR ADVANT	-	\$695.00
96	699-110	ARMOR ADVANT	-	\$575.00
97	699-111	ARMOR ADVANT	-	\$695.00
98	699-112	SMOKELESS RAN	-	\$4,535.54
99	699-122	BULLET PROOF VEST	-	\$629.10
100	699-123	BULLET PROOF VEST	-	\$629.10
101	699-124	BULLET PROOF VEST	-	\$678.60



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