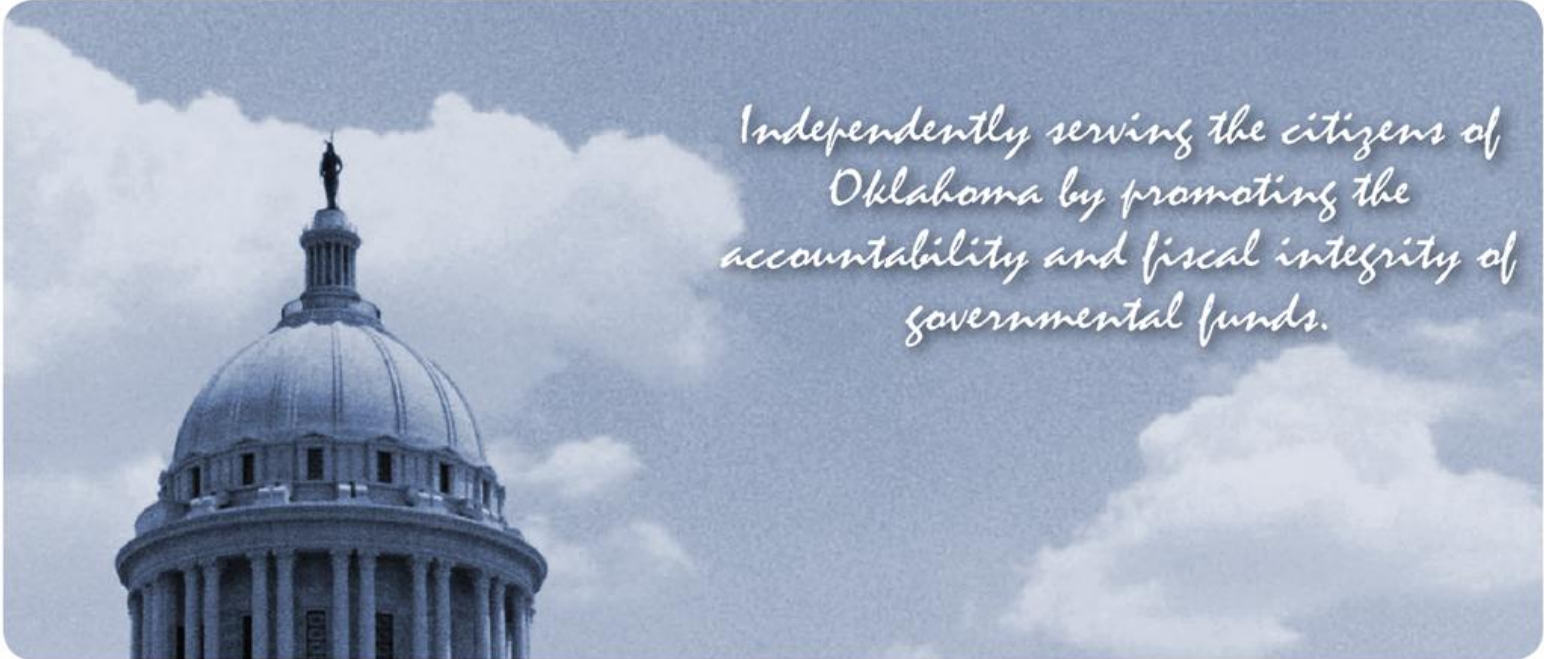


STATUTORY REPORT

BLAINE COUNTY SHERIFF TURNOVER

December 31, 2016



*Independently serving the citizens of
Oklahoma by promoting the
accountability and fiscal integrity of
governmental funds.*



Oklahoma State
Auditor & Inspector
Gary A. Jones, CPA, CFE

**COUNTY OFFICER TURNOVER STATUTORY REPORT
MARGARETT PARMAN
BLAINE COUNTY SHERIFF
DECEMBER 21, 2016**

This publication, issued by the Oklahoma State Auditor and Inspector's Office as authorized by 19 O.S. § 171, has not been printed, but is available on the agency's website (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.



Oklahoma State Auditor & Inspector

2300 N. Lincoln Blvd. • State Capitol, Room 100 • Oklahoma City, OK 73105 • Phone: 405.521.3495 • Fax: 405.521.3426

February 13, 2017

BLAINE COUNTY BOARD OF COUNTY COMMISSIONERS
BLAINE COUNTY COURTHOUSE
WATONGA, OKLAHOMA 73772

Transmitted herewith is the Blaine County Officer Turnover Statutory Report for December 21, 2016. 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,

A handwritten signature in blue ink that reads "Gary A. Jones". The signature is fluid and cursive, with the first name "Gary" being the most prominent.

GARY A. JONES, CPA, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR



Oklahoma State Auditor & Inspector

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Margarett Parman
Blaine County Sheriff
Blaine County Courthouse
Watonga, Oklahoma 73772

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 21, 2016:

- Verify that equipment items on hand agree with inventory records maintained 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 a monthly report of the Office is on file with the County Clerk per 19 O.S. § 684.
- Verify that the Office is not exceeding the maximum amount of cash authorized for their change needs per 19 O.S. § 682.
- 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.
- 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 "Gary A. Jones". The signature is written in a cursive style with a large initial "G" and a long horizontal stroke at the end.

GARY A. JONES, CPA, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR

December 22, 2016

**COUNTY OFFICER TURNOVER STATUTORY REPORT
MARGARETT PARMAN
BLAINE COUNTY SHERIFF
DECEMBER 21, 2016**

SCHEDULE OF FINDINGS AND RESPONSES

Finding 2017-01 – Inadequate Internal Controls and Noncompliance with Fixed Assets Inventory

Condition: During our review of the County Sheriff’s fixed assets inventory records, the following exceptions were noted:

- An accurate fixed asset inventory list had not been prepared or maintained by the Sheriff’s office and filed with the County Clerk.
- The following seven (7) items totaling \$6,656.36 could not be visually verified.

Identification Number	Make	Model	Serial Number	Cost
B-601.27	Radio	-	792TQS1191	\$761.00
B-615.13	Radar Equip.	G1678	11758	\$950.00
B-615.14	Radar System	G1678	-	\$950.00
B-611.02	Camera	-	X78015684	\$662.86
B-601.59	Repeater	-	DB224EA	\$1,765.00
B-601.66	Radio	-	922TJJ4594	\$667.50
B-611.10	Security Camera	-	GVISCC-C4301	\$900.00

- The following twenty-one (21) items totaling \$199,137.56 were not properly marked with a county identification number.

Identification Number	Make	Model	Serial Number	Cost
B-218.55	TV	F55MV314XF7	DS2A1443107429	\$578.00
B-331.10	1998 Ford	Crown Victoria	1FMPU18L4WLB8 2179	\$30,559.00
B-331.12	2000 Ford	Crown Victoria	2FAFP71231X1365 84	\$23,938.00
B-331.14	2002 Vehicle	-	2GCEK19T2236425 3	\$23,339.00
B-331.17	2007 Ford	-	1FTPW12VX7FA17 035	\$26,254.00
B-331.18	2007 Ford	-	1FTPW14V28KD35 303	\$30,188.00
B-331.23	2012 Ford	F-150	1FTFW1EF4CKD50 171	\$33,629.00
B-331.27	2016 Honda Atv	TRX420FMIG	1HFTE4006G42098	\$6,500.00

**COUNTY OFFICER TURNOVER STATUTORY REPORT
MARGARETT PARMAN
BLAINE COUNTY SHERIFF
DECEMBER 21, 2016**

Identification Number	Make	Model	Serial Number	Cost
B-331.28	2016 Honda Atv	TRX420FMIG	1HFTE4006G42099	\$6,500.00
B-348.2	2005 Truck Cover	-	-	\$1,268.00
B-348.3	2006 Security Box	-	-	\$1,033.00
B-348.4	2008 Vehicle Equip.	-	-	\$1,628.00
B-348.5	2013 Drug Dog Cage	-	13-04002	\$2,365.00
B-506.01	2015 Medicine Cabinet	-	3975335	\$629.00
B-601.67	2010 Radio	AAM50KQF9AA1	922TKY4392	\$600.00
B-609.01	2005 Table W/ Bench	-	-	\$1,400.00
B-609.02	2014 Tv/Camera	-	-	\$2,500.00
B-610.16	2004 Shower	-	-	\$1,115.00
B-611.01	1997 Camera	C128353212	0442113	\$662.86
B-611.11	2010 Pioneer	-	-	\$3,374.70
B-611.12	2016 Reconyx	-	S750HI09243003	\$1,077.00

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: These conditions resulted in noncompliance with state statute and could result in misuse or loss of county property.

Recommendation: The Oklahoma State Auditor and Inspector (OSAI) recommends that the County Sheriff review inventory records and periodically performs counts to determine all equipment listed on inventory records is properly accounted for. OSAI also recommends that the County Sheriff to present an annual inventory listing to the Board of County Commissioners to be filed with the County Clerk's office.

Management Response:

Newly Elected Sheriff: Five (5) Items that could not be located were removed from inventory; one (1) item was located and marked with the county identification number. The twenty-one (21) items that were not marked with the inventory number have been marked.

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

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Hundred Dollars (\$500.00), and therefore 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 of any office, board, department, commission or any either thereof, and the disposition thereof whether sold, exchanged, leased, or let where authorized by statute, junked, strayed or stolen, and annually 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. § 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 2017-2 – Inadequate Internal Controls Over the Evidence Locker

Condition: Upon inquiry and observation of the Sheriff’s evidence locker, the following exceptions were noted:

- A log of the evidence locker other than weapons is not maintained.
- Access to the evidence locker is not restricted.

Cause of Condition: Policies and procedures have not been designed and implemented to ensure that controls are in place with regards to the Sheriff’s evidence locker.

Effect of Condition: This condition could result in misuse or loss of County Sheriff’s evidence.

Recommendation: OSAI recommends that management maintain an evidence locker log and that access and keys to the evidence locker be restricted to key personnel only.

Management Response:

Newly Elected Sheriff: We are in the process of installing a new evidence locker, and are working on implementing policies and procedures to properly safeguard evidence.

Criteria: Internal control is an integral component of an organization’s management that provides reasonable assurance that the objectives of effectiveness and efficiency of operations, reliability of financial reporting and compliance with laws and regulations are being met. Internal control comprises the plans, methods, and procedures used to meet missions, goals, and objectives. Internal control also serves as the first line of defense in safeguarding assets and preventing and detecting errors and fraud. County management is responsible for designing an internal control system for the achievement of these goals.



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