

# CANADIAN COUNTY SHERIFF TURNOVER

DECEMBER 17, 2008

# STATUTORY REPORT



Oklahoma State Auditor  
& Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT  
LEWIS HAWKINS  
CANADIAN COUNTY SHERIFF  
DECEMBER 17, 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 5, 2009

BOARD OF COUNTY COMMISSIONERS  
CANADIAN COUNTY COURTHOUSE  
EL RENO, OKLAHOMA 73036

Transmitted herewith is the Canadian County Sheriff, Officer Turnover Statutory Report for December 17, 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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Mr. Lewis Hawkins  
Canadian County Sheriff  
Canadian County Courthouse  
El Reno, Oklahoma 73036

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 17, 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 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.

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; a monthly report of the Office was on file with the County Clerk; the Officers' depository account balances reconciled with the County Treasurer's records and undeposited cash reconciled to receipts. With respect to equipment items on hand agreeing with 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., 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 17, 2008

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CANADIAN COUNTY SHERIFF  
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**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 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 thereafter, maintain or cause to be maintained a continuous inventory record...biennially thereafter, or oftener...”

Condition: Although all inventory items were visually verified, we noted the following exceptions:

1. Many of the inventory items did not have identification numbers physically attached to the item. We were able to verify guns by serial numbers. Radios, radar and motion cameras were not tagged with identification numbers; however, these items were referenced to a county-owned vehicle that was tagged with an identification number and could be physically verified.
2. Several items were broken and should be removed from inventory records.

B-218.15	Camera	Broken
B-218.21	Camera	Broken
B-608.03	Clothes Dryer	Broken
B-298.06	Hewlett Packard Printer	Damaged

Effect: Inventory items were not all marked with County identification numbers and the County’s records may include unusable items.

Recommendation: OSAI recommends the County investigate the items and adjust their inventory records accordingly. Additionally, we recommend each item be numbered with a corresponding inventory number.

Views of responsible officials and planned corrective actions: The Sheriff’s office is in the process of physically numbering all fixed asset items. The broken or junked items as referenced above will be disposed of as per resolutions by the Board of County Commissioners at the next Board meeting.



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