


STATUTORY REPORT

CANADIAN COUNTY SHERIFF TURNOVER

January 12, 2017



*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
RANDALL EDWARDS
CANADIAN COUNTY SHERIFF
JANUARY 12, 2017**

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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 21, 2017

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

Transmitted herewith is the Canadian County Officer Turnover Statutory Report for January 12, 2017. 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.

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



Oklahoma State Auditor & Inspector

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Randall Edwards
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 January 12, 2017:

- 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.

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 finding 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".

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

January 12, 2017

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SCHEDULE OF FINDINGS AND RESPONSES

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

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

- An accurate fixed assets inventory list had not been prepared or maintained by the Sheriff’s office and filed with the County Clerk.
- The following sixteen (16) items totaling \$20,477.46 could not be located.

Identification Number	Item/Description	Manufacturer	Serial Number	Cost
4-266.28	Computer, Personal	Gateway	21005069	\$1,461.00
4-266.43	Computer, Personal	Gateway	28068450	\$1,108.00
4-266.56	Computer, Personal	Gateway	33066887	\$1,273.00
4-266.61	Laptop Computer	Dell	034652-48643-399-0218	\$2,094.54
4-266.64	Computer, Personal	Gateway	35193690	\$1,205.00
4-266.95	Laptop Computer	Panasonic	PL1176003	\$829.00
4-266.97	Laptop Computer	Panasonic	PL1194600	\$829.00
4-266-109	Computer, Personal	Dell	28DYDP1	\$777.74
4-266-122	Laptop Computer	Dell	41D64Q1	\$1,630.45
4-266-123	Laptop Computer	Dell	HQF64Q1	\$1,630.45
4-266-125	Laptop Computer	Dell	G8JLZQ1	\$1,485.11
4-266-126	Laptop Computer	Dell	G8HRZQ1	\$1,485.11
4-266-127	Laptop Computer	Dell	G8HNZQ1	\$1,485.11
4-641.29	Radar	Stalker	5926	\$1,408.95
4-652.10	Oxygen Tank	Dalmation	-	\$575.00
4-652.11	Ballistic Shield	MFAB	-	\$1,200.00

- The following items two (2) items totaling \$1,319.00 could not be visually verified due to the items being in the custody of officers either in training or on leave.

Identification Number	Item/Description	Manufacturer	Serial Number	Cost
4-266.100	Laptop Computer	Panasonic	PL1203418	\$749.00
4-602.68	Radio	Icom	3104309	\$570.00

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- The following two hundred and sixty-seven (267) items totaling \$1,033,123.27 were not properly marked with a county identification number.

Identification Number	Item/Description	Manufacturer	Serial Number	Cost
4-101.02	Safe	-	-	\$550.00
4-101.03	Safe	-	-	\$615.00
4-102-01	Chair	-	-	\$575.00
4-102-02	Chair	-	-	\$575.00
4-102-03	Chair	Raynor	-	\$621.50
4-102-04	Chair	Raynor	-	\$621.50
4-102-05	Chair	Raynor	-	\$621.50
4-102-06	Chair	Raynor	-	\$621.50
4-105.12	Desk	Hon	-	\$508.00
4-105.13	Credensa	Hon	-	\$686.00
4-105.14	Desk	Hon	-	\$686.00
4-105-15	Desk	Napa Collection	-	\$1,599.97
4-105-16	Desk	Hon	-	\$775.35
4-105-17	Credenza & Hutch	Hon	-	\$750.60
4-105-18	Desk	Hon	-	\$1,003.05
4-105-19	Desk	Hon	-	\$699.00
4-105.29	Desk	Hon	-	\$524.41
4-109-01	Book Case	Napa Collection	-	\$650.00
4-109-02	Book Case	Napa Collection	-	\$987.97
4-109-03	Book Case	Napa Collection	-	\$650.00
4-110.02	Table, Conference	Bevis	-	\$259.00
4-112.01	Locker	-	-	\$1,254.25
4-112.02	Locker	Lyon	-	\$1,262.85
4-199.01	Magnetic Wallboard	Magnatag	-	\$840.00
4-201.20	Typewriter	IBM	WP960	\$646.00
4-204.01	Room Ventilator	SeaBreeze	-	\$1,300.00
4-204.03	Air Cleaner	White-Rodgers	-	\$1,537.00
4-209.03	Air Conditioner	Whirlpool	-	\$523.00

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Identification Number	Item/Description	Manufacturer	Serial Number	Cost
4-213.08	Copier	Royal	H3052567	\$5,419.00
4-213.09	Copier	Royal	H3052568	\$5,419.00
4-218.28	Camera	Canon	8523343049	\$1,300.00
4-218.43	Forensic Extraction Device	-	5565475	\$4,500.00
4-218-44	Digital Camera	Watch Guard	139571	\$4,850.00
4-218-46	Wearable Camera	Watch Guard	WG-103051	\$795.00
4-218-54	Digital Camera	Watch Guard	142023	\$4,850.00
4-218-56	Digital Camera	Watch Guard	151577	\$4,850.00
4-218-66	Thermal Camera w/Lens		T54657 K908-12-161	\$7,028.00
4-218.67	Digital Camera	Watch Guard	DVR2-010465	\$4,795.00
4-218-69	Digital Camera	Watch Guard	011337	\$4,795.00
4-218.80	Digital Camera	Watch Guard	DVR2-029826	\$4,795.00
4-218.81	Digital Camera	Watch Guard	DVR2-029929	\$4,795.00
4-225.01	Server Cabinet	Tripp	SR24UB	\$681.34
4-254.04	HDTV	Vizio	LWZAUDCS0900656	\$848.00
4-258.01	Paper Shredder	Dahle	1-022197H1S	\$1,295.00
4-258.02	Paper Shredder	Dahle	13-082897H1S	\$1,295.00
4-258.03	Paper Shredder	Dahle	6-061604H1S	\$1,395.00
4-258.04	Paper Shredder	Dahle	DV00045	\$2,895.00
4-258.05	Paper Shredder	Dahle	AW00013	\$1,695.00
4-261.01	Live Scan	-	DD153020158	\$8,000.00
4-266.62	Computer, Personal	Gateway	35193692	\$1,205.00
4-266.79	Switch	Dell	3EW6	\$691.46
4-266.80	Rack	Dell	6H070D1	\$3,311.79
4-266.81	Tape Backup	Hewlett-Packard	MXA811109Z	\$4,223.43
4-266.87	Laptop Computer	-	5EKSA20290	\$1,000.00
4-266.88	Laptop Computer	-	5EKSA20292	\$1,000.00
4-266.94	Laptop Computer	Panasonic	PL1194161	\$829.00
4-266.98	Laptop Computer	Dell	FSDXLL1	\$1,478.95

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Identification Number	Item/Description	Manufacturer	Serial Number	Cost
4-266.99	Laptop Computer	Dell	GSDXLL1	\$1,478.95
4-266.106	Computer, Personal	Dell	DVD2QM1	\$752.60
4-266-108	Computer, Personal	Dell	28D1FP1	\$777.74
4-266-120	Computer, Personal	Dell	28H0FP1	\$777.74
4-266-128	Laptop Computer	Dell	G8JPZQ1	\$1,485.11
4-266-130	Laptop Computer	Dell	G8HLZQ1	\$1,485.11
4-266-136	Laptop Computer	Dell	G8JRZQ1	\$1,485.11
4-266-138	Laptop Computer	Dell	DZCM2R1	\$2,655.29
4-266-152	Switch (KVM)	Dell	6YLG MW1	\$3,331.00
4-266.155	Computer, Personal	Dell	5SQZL02	\$767.70
4-266.156	Computer, Personal	Dell	5SZZL02	\$767.70
4-266.157	Computer, Personal	Dell	5SWVL02	\$767.70
4-266.158	Computer, Personal	Dell	5T1WL02	\$767.70
4-266.159	Computer, Personal	Dell	5SQWL02	\$767.70
4-266.160	Computer, Personal	Dell	5X5YL02	\$767.70
4-266.163	Server	Dell	IY6W12	\$3,973.94
4-266.168	Hard Drive	Dell	EJA712NAHSZOEX	\$749.99
4-266.169	Hard Drive	Dell	EJA712NAHSXMBX	\$749.99
4-266.170	Hard Drive	Dell	EJA712NAHSY2AX	\$749.99
4-266.171	Hard Drive	Dell	EJA712NAHTO6NX	\$749.99
4-266.172	Switch	Dell	17FNX42	\$581.49
4-266.173	Switch	Dell	GNFNX42	\$581.49
4-266.174	Switch	Dell	4MFNX42	\$581.49
4-266.175	Switch	Dell	HLFNX42	\$581.49
4-266.176	Switch	Dell	4PFNX42	\$581.49
4-266.198	Tablet	Dell	CZTSNY1	\$2,107.73

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Identification Number	Item/Description	Manufacturer	Serial Number	Cost
4-266.199	Tablet	Dell	DZTSNY1	\$2,107.73
4-267.01	Light Tower	Allmand Brothers	1264PR011 LTZO540	\$1,200.00
4-276-01	Odin (Complete System)	Dell	5VCKPQ1	\$8,884.98
4-298-14	Printer	Hewlett-Packard	CNDX241862	\$699.99
4-301.12	Pickup	Ford	1FTPX14504NC08071	\$24,866.00
4-301.25	Van	Ford	1FBHE31H3SHB39509	No cost recorded
4-301.31	Pickup	Ford	1FTPW14V19KC82417	\$32,211.00
4-301.32	Pickup	Ford	1FTRF12W94NA65919	\$1,396.45
4-301.34	Expedition	Ford	1FMJU1G54AEA93685	\$24,969.00
4-301.35	Pickup	Dodge	1D7HU18D25S297861	\$12,000.00
4-301-42	Tahoe	Chevy	1GNSK2E06CR162116	\$32,064.90
4-301-43	Pickup	Ford	1FTYR10U6WUC20116	\$250.00
4-301-44	Pickup	Ford	1FTYR10U1WUC20119	\$250.00
4-301-45	Hummer	American/GM	023319	\$800.00
4-301-46	Escalade	Cadillac	1GYEK63N22R115279	\$1,500.00
4-301-52	Tahoe	Chevy	1GNLC2E01DR184964	\$26,593.00
4-301-54	Semi	Peterbilt	1XP7DU9XYD524398	\$10,000.00
4-301-55	Tahoe	Chevy	1GNSK3E08DR267127	\$29,997.00
4-301-56	Tahoe	Chevy	1GNSK2E04DR266895	\$29,997.00
4-301-57	Tahoe	Chevy	1GNSK2E08DR266866	\$29,997.00
4-301-72	Tahoe	Chevy	1GNSK2E01ER172877	\$29,552.00
4-301.79	Camry	Toyota	JTDBF30K420048839	No cost recorded
4-301.80	Tahoe	Chevy	1GNSK2E06ER169876	\$29,552.00
4-301.81	Pickup	Ford	1FTZR45E53PB23068	\$3,000.00
4-301.89	Pickup	Ford	1FTRF12819KA76438	\$14,651.00
4-301.90	Cherokee	Jeep	1C4RJEBT7FC823265	\$40,000.00
4-301.91	Dart	Dodge	1C3CDFAA6DD335133	\$11,800.00
4-304.01	Tractor	Fordson	1285775	\$3,500.00
4-337.01	Trailer	Shop Made	4DHCS1622W5005947	\$750.00
4-337.02	Trailer	Shop Made	99866	\$530.00
4-337.04	Trailer	-	4ZEGD162991068222	\$8,060.00
4-337-06	Trailer	-	CNBV42720000232	\$2,000.00
4-337.07	Trailer	-	-	\$500.00
4-337.08	Trailer	-	-	\$1,500.00
4-337.09	Trailer	-	-	\$1,200.00

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Identification Number	Item/Description	Manufacturer	Serial Number	Cost
4-337.10	Trailer	-	-	\$500.00
4-337.11	Trailer	-	-	\$500.00
4-337.12	Trailer	-	-	\$1,000.00
4-337.13	Trailer	-	1HPLB16208E292443	\$1,200.00
4-366.01	Heat Alert System	Ray Allen	18D2	\$695.00
4-366.02	Heat Alert System	Ray Allen	18CE	\$695.00
4-366.03	K-9 Cage in Tahoe	-	-	\$1,183.88
4-366.04	K-9 And Prisoner Cage In Tahoe	-	-	\$1,999.95
4-366.05	K-9 Cage in Tahoe	-	-	\$2,612.73
4-367.01	Scales	Haenni-Loadmeter	31884	\$4,395.00
4-367.02	Scales	Haenni-Loadmeter	31885	\$4,395.00
4-373.01	Fiber Optic Scope	FreedomView	FV680503023	\$6,695.00
4-373.02	Fiber Optic Scope	FreedomView	FV680503029	\$6,695.00
4-375.01	Power Tug	-	AB-14117	\$1,710.50
4-376.01	Pick Hook For Mrap	-	-	\$2,740.00
4-377.01	Bite Suit	-	-	\$1,189.95
4-397.10	Passenger Vehicle	Ford	2FAFP71WXYX178230	\$10,500.00
4-397.13	Passenger Vehicle	Ford	2FAFP71W0YX167883	\$10,500.00
4-397.46	Passenger Vehicle	Ford	2FAHP71W25X132850	\$13,250.00
4-399-129	Passenger Vehicle	Ford	2FABP7BV1BX125637	\$14,950.00
4-399.137	Passenger Vehicle	Ford	2FABP7BV7BX156097	\$14,450.00
4-399.143	Passenger Vehicle	Ford	2FABP7BV1BX132085	\$14,950.00

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Identification Number	Item/Description	Manufacturer	Serial Number	Cost
4-399.145	Passenger Vehicle	Dodge	2C3CDXAT0DH676876	\$14,450.00
4-399.147	Passenger Vehicle	Dodge	2C3CDXAT5DH676873	\$14,950.00
4-399.150	Passenger Vehicle	Dodge	2C3CDXATXDH676884	\$14,950.00
4-399.151	Passenger Vehicle	Dodge	2C3CDXATXDH676867	\$14,450.00
4-399.152	Passenger Vehicle	Dodge	2C3CDXAT2DH676877	\$14,950.00
4-407.01	Lift, 2 Post	Titan	13S	\$1,800.00
4-417.01	Generator	Kohler	607691	\$500.00
4-417.02	Generator	Generac	9490895	\$1,139.05
4-430.01	Lawn Mower	Lawn Chief	1C067C60153	\$999.00
4-476.01	4 Wheeler	Polaris	4XAMH5EA9EA621089	\$6,775.00
4-476.02	4 Wheeler	Polaris	4XAMH5EA1EA621197	\$6,775.00
4-476.03	Side By Side	Polaris	3NSRMA578FE816556	\$9,619.00
4-476.04	Side By Side	Polaris	3NSRMA579FE821121	\$9,619.00
4-599.01	4 Stack Gym	Hoist	-	\$4,495.00
4-599.02	Treadmill	True	-	\$3,550.00
4-601.76	Radio	Motorola	-	\$6,169.00
4-601-114	Radio	Icom	7106604	\$600.00
4-601-118	Radio	Icom	7106608	\$600.00
4-602.63	Radio	Icom	3104338	\$570.00
4-602.64	Radio	Icom	3104339	\$570.00
4-602.67	Radio	Icom	1601380	\$560.00
4-602.70	Radio	Icom	3101898	\$570.00
4-602.75	Repeater	Motorola	512CEK0013	\$4,385.00
4-602.76	Duplexer	Motorola	0185417U02	\$1,035.00
4-602.77	Radio Console	Motorola	-	\$4,047.30
4-602-88	Radio	Icom	3106235	\$560.00
4-602-151	Radio	Icom	1111755	\$600.00
4-602-164	Radio	Motorola	514CMZ2022	\$3,326.00
4-602-183	Radio	Motorola	514CMZ2053	\$3,326.00
4-602-185	Radio	Motorola	514CMZ2038	\$3,326.00
4-602.264	Radio	Motorola	471CSH1287	\$3,219.63
4-602.265	Radio	Icom	3113067	\$610.00
4-610.01	Floor Burnisher	Viper	10474	\$823.09
4-610.02	Floor Burnisher	Viper	10575D	\$923.09

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4-614-02	Notification System	DMP	0027AA7	\$5,876.00
4-614.03	Security System Annex	-	141088040026	\$6,993.95
4-614.04	Entry System at Annex	-	093863122491/093863122712	\$4,935.80
4-614.05	Security System at Annex	Ademco	-	\$6,840.00
4-614.06	Security System at Narc Building	-	-	\$4,490.00
4-614.07	Audio & Video Recording System	-	-	\$3,450.00
4-616.02	Metal Detector	Garrett	37089604	\$3,794.00
4-616-03	Metal Detector	Smiths	119912	\$14,999.00
4-616-04	Metal Detector W/Table	Smiths	132521	\$29,769.06
4-616.05	Metal Detector	Smiths	21406045130	\$3,000.00
4-620.01	Storage Container	-	-	\$2,350.00
4-620.02	Storage Container	-	-	\$2,500.00
4-620.04	Storage Container	-	-	\$4,400.00
4-620.05	Storage Container	-	-	\$3,100.00
4-620.06	Portable Building	-	-	\$2,650.00
4-620.07	Storage Container	-	-	\$5,500.00
4-620-08	Portable Building	-	-	\$1,175.00
4-621.01	GPS Tracker	Specratek	1894	\$3,495.00
4-621.02	GPS Tracker System	Global	MTSMC-G-F-2	\$3,690.00
4-633-01	Automated External Defibulator	-	4411124	\$1,050.00

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Identification Number	Item/Description	Manufacturer	Serial Number	Cost
4-633-02	Automated External Defibulator	-	4411115	\$1,050.00
4-633.03	Automated External Defibulator	-	6008854	\$1,295.00
4-641.01	Radar Unit	Decatur	GENESIS I	\$1,169.00
4-641.02	Radar Unit	Decatur	GENESIS I	\$1,169.00
4-641-08	Radar	Stalker	16869	\$3,250.00
4-641-09	Radar	Stalker	105524	\$2,295.00
4-641-10	Radar	Stalker	2503 (DC105585)	\$2,295.00
4-641-11	Radar	Stalker	47501 (DC105586)	\$2,295.00
4-641-13	Radar	Stalker	82451	\$1,395.00
4-641-14	Radar	Stalker	82434	\$1,395.00
4-641.20	Radar	Stalker	LF003538	\$2,418.95
4-641.21	Radar	Stalker	LF003549	\$2,418.95
4-641.23	Radar	Stalker	5839	\$1,408.95
4-641.24	Radar	Stalker	5843	\$1,408.95
4-641.25	Radar	Stalker	5845	\$1,408.95
4-641.26	Radar	Stalker	5846	\$1,408.95
4-641.27	Radar	Stalker	5851	\$1,408.95
4-641.28	Radar	Stalker	5858	\$1,408.95
4-646-01	Stun Cuff (Set of 2)	-	-	\$2,300.00
4-646.02	Stun Cuff (Set of 2)	-	-	\$2,300.00
4-652.01	Oxygen Tank	Dalmatian	-	\$575.00
4-652.02	Oxygen Tank	Dalmatian	-	\$575.00
4-652.03	Oxygen Tank	Dalmatian	-	\$575.00
4-652.04	Oxygen Tank	Dalmatian	-	\$575.00
4-652.05	Oxygen Tank	Dalmatian	-	\$575.00
4-652.06	Oxygen Tank	Dalmatian	-	\$575.00
4-652.07	Oxygen Tank	Dalmatian	-	\$575.00
4-652.08	Oxygen Tank	Dalmatian	-	\$575.00
4-652.09	Oxygen Tank	Dalmatian	-	\$575.00
4-652-12	Ballistic Helmet	Delta	-	\$545.00
4-652-13	Ballistic Helmet	Delta	-	\$545.00
4-652-14	Ballistic Helmet	Delta	-	\$545.00
4-652.15	Digital Headset	Liberator II	-	\$618.00
4-652.16	Digital Headset	Liberator II	-	\$618.00

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Identification Number	Item/Description	Manufacturer	Serial Number	Cost
4-652.18	Tactical Headset	Liberator II	-	\$745.85
4-652.19	Helmet	Delta	-	\$545.00
4-652.20	Helmet	Delta	-	\$545.00
4-652.22	Digital Headset	Liberator II	-	\$699.85
4-652.23	Digital Headset	Liberator II	-	\$699.85
4-652.25	Digital Headset	Liberator II	-	\$699.85
4-652.30	Helmet	Delta	S331092	\$545.00
4-652.31	Helmet	Delta	S331108	\$545.00
4-652.33	Helmet	Delta	S307696	\$545.00
4-653.01	Restraint Chair	Pro-Straint	25405	\$1,718.00
4-693.03	Range Finder	Nikon	-	\$306.99
4-693.04	Spotting Scope	Nikon	-	\$423.99
4-693.05	Rifle Scope	Leupold	160019F	\$706.00
4-693.06	Tactical Sight	EOTech	99020	\$283.90
4-693.07	Tactical Sight	EOTech	99030	\$283.90
4-693.10	Rifle Scope	Leupold	105832T	\$993.80
4-693-12	Sight	Aimpoint	W2733265	\$626.00
4-693-13	Sight	Aimpoint	W2733262	\$626.00
4-693-14	Sight	Aimpoint	W2733278	\$626.00
4-693-15	Night Site	GG&G	RS5526785	\$3,195.00
4-693-16	Night Site	GG&G	RS5533840	\$3,195.00
4-693-17	Night Site	GG&G	RS5533820	\$3,195.00
4-693.18	Night Vision Monocular	GG&G	RS5589740	\$3,575.00
4-693.19	Night Vision Monocular	GG&G	74345323	\$3,420.00
4-693.20	Thermal Imaging Scope	Pulsar	764000392	\$2,650.00
4-699.13	Storage System	Metro	-	\$1,332.00
4-699.29	Meat Slicer	Hobart	-	\$595.00
4-699.34	Kitchen Range	Jade	200696J	\$2,499.99
4-699.41	Freezer	Whirlpool	EWJ2187496	\$449.00
4-699.49	Ladder	QuikStep	-	\$549.99
4-699.51	Oven	Cadco	XA090	\$1,952.00
4-699.52	Steam Table	Eagle	0701100051	\$693.30
4-699-59	Freezer	Frigidaire	FGCH-25-M8LW	\$725.00
4-699-62	Refrigerator	Frigidaire	4A22600467	\$809.10
4-699-63	Refrigerator	Kelvinator	WA30501353	\$1,597.50
4-699-64	Range	Whirlpool	R34246525	\$554.89

**COUNTY OFFICER TURNOVER STATUTORY REPORT
 RANDALL EDWARDS
 CANADIAN COUNTY SHERIFF
 JANUARY 12, 2017**

Identification Number	Item/Description	Manufacturer	Serial Number	Cost
4-699-65	Refrigerator	Whirlpool	VS34041384	\$768.64
4-699.66	Refrigerator	Summit	B511L134SUM15090472	\$768.90
4-301.57	SUV	Chevy	1GNSK2E08DR266866	No cost recorded

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 perform verifications to ensure all equipment listed on inventory records is properly accounted for. OSAI also, recommends that the County Sheriff present an annual fixed assets inventory listing to the Board of County Commissioners to be filed with the County Clerk’s office.

Management Response:

Newly Elected County Sheriff:

We have reviewed the list of items that were unable to be located or visually verified and noted sixteen (16) of the original thirty-four (34) items have been located and visually verified.

Further, the 267 items that were recorded as “not properly marked” have been marked by with the county inventory number.

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 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.”

COUNTY OFFICER TURNOVER STATUTORY REPORT
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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.”



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