

STATUTORY REPORT

COAL COUNTY

SHERIFF TURNOVER

November 30, 2012



*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
ROY DECK
COAL COUNTY SHERIFF
NOVEMBER 30, 2012**

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Oklahoma State Auditor & Inspector

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February 13, 2013

BOARD OF COUNTY COMMISSIONERS
COAL COUNTY COURTHOUSE
COALGATE, OKLAHOMA 74538

Transmitted herewith is the Coal County Officer Turnover Statutory Report for November 30, 2012. 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 written in a cursive, flowing style.

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



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Roy Deck
Coal County Sheriff
Coal County Courthouse
Coalgate, Oklahoma 74538

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for November 30, 2012:

- 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 the Office is not exceeding the maximum amount of cash authorized for their change needs per 19 O.S. § 682.
- 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, 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.

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

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SCHEDULE OF FINDINGS AND RESPONSES

Finding 2013-1 – Fixed Assets Inventory

Condition: During our review of the fixed assets it was noted that the Sheriff's office did not maintain an up-to-date inventory list and the list is not on file with the County Clerk. Additionally, OSAI was unable to locate the following eleven items.

Item/Description	Serial Number
Mossberg 12 Gauge. Shotgun	L816269
Mossberg 12 Gauge Shotgun	L817706
Midland Radio	337917
Midland Radio	181171
Magellan 310 GPS	65986
Night Vision Night Owl Optics	9911404
Protective Products Body Armor	47423
Protective Products Body Armor	47426
Dell Laptop Computer	29899283761
Live Wire Portable GPS	3401359

Cause of Condition: Procedures have not been designed and implemented to ensure fixed assets are properly maintained and filed with the County Clerk.

Effect of Condition: This condition could result in errors and improprieties, unrecorded transactions, misappropriation of assets, or loss of county equipment.

Recommendation: OSAI recommends management review inventory records and periodically perform physical inventory counts to determine all equipment listed on inventory records are properly accounted for. OSAI also recommends management present an annual inventory listing to the Board of County Commissioners to be filed with the County Clerk's office.

Management Response:

Outgoing Sheriff:

My inventory officer claimed his computer crashed. He was informed to get it up-to-date. Some items were believed stolen by employees and should have been recorded stolen and entered into the National Crime Information Center (NCIC) records.

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Criteria: Title 19 O.S. § 178.1 states in part:

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.

Finding 2013-2 – Fund Balances

Condition: During our examination of fund balances for the Sheriff, we discovered the expenditures exceeded the maximum amount allowed for the operation of the office for the following fund:

- | | |
|-----------------------|-------------|
| • County General | \$ 1,125.14 |
| • Sheriff's Sales Tax | \$29,008.28 |

Cause of Condition: Procedures have not been designed and implemented to track expenditures and ensure compliance with state statutes.

Effect of Condition: This condition resulted in violation of 19 O.S. § 347.C and could result in financial hardship for the incoming officer in carrying out his or her official duties.

Recommendation: OSAI recommends management of the County establish procedures to verify outgoing officers do not make expenditures in excess of statutory limitations. When circumstances exist creating the need to exceed those limits, the Excise Board has the power to grant written permission for the expenditures.

Management Response:

Outgoing Sheriff:

The County had purchase orders to come in on vehicles and hospital bills that were unexpected. The Sales Tax Account had been going down for the past several months due to the economy in Coal County. My early retirement was due to me not being allowed to spend over one half of the monies I had in my accounts to serve the citizens of the County.

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Criteria: Title 19 § 347 C. states:

Whenever a county officer holding an elective office will not immediately serve a succeeding term in the same office, it shall be unlawful for the board of county commissioners, during the first six months of the fiscal year in which said term of office expires, to approve claims for the operation of said office totaling in excess of one-half (1/2) the amount allocated for the operation of said office during said fiscal year, unless approval in writing is obtained from the county excise board, and any claim in excess thereof and any warrant issued pursuant thereto shall be null and void.



OFFICE OF THE STATE AUDITOR AND INSPECTOR

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