



COAL COUNTY SHERIFF TURNOVER

Statutory Report

December 30, 2024

Cindy Byrd, CPA
State Auditor & Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT
BRYAN JUMP
COAL COUNTY SHERIFF
DECEMBER 30, 2024**

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OKLAHOMA
Office of the State Auditor & Inspector

Cindy Byrd, CPA | State Auditor & Inspector

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February 7, 2025

BOARD OF COUNTY COMMISSIONERS
COAL COUNTY COURTHOUSE
COALGATE, OKLAHOMA 74538

Transmitted herewith is the Coal County Officer Turnover Statutory Report for December 30, 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,

A handwritten signature in blue ink that reads "Lisa Hodges".

LISA HODGES, CFE, CGFM
DEPUTY STATE AUDITOR & INSPECTOR



Bryan Jump
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 December 30, 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 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 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.



LISA HODGES, CFE, CGFM
DEPUTY STATE AUDITOR & INSPECTOR

January 29, 2025

**COUNTY OFFICER TURNOVER STATUTORY REPORT
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COAL COUNTY SHERIFF
DECEMBER 30, 2024**

SCHEDULE OF FINDINGS AND RESPONSES

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

Condition: During our review and test of one hundred (100) fixed asset inventory items, the following weaknesses were noted:

- An annual review of fixed assets was not submitted to the County Clerk’s office. The last inventory list filed with the County Clerk was dated December 31, 2019.
- Eleven (11) items were listed on the inventory list but could not be located.

ID Number	Description	Serial Number	Cost
CCSO05	Dell Computer Monitor	CN-OC-730C	Unknown
CCSO06	RCA Office Phone	None	Unknown
CCSO14	Dell Monitor	CNOV18WW6418033HOL8M	Unknown
CCSO20	HP 4630 Deskjet Printer	B4L03-90034	Unknown
CCSO55	Dell Monitor	CNOPM372787261WGL	Unknown
CCSO58	RCA Office Phone	None	Unknown
CCSO76	Drone #1	0030210300542	Unknown
CCSO111	Vertex Handheld Radio	None	Unknown
CCSO130	Vertex Handheld Radio	245G050421	Unknown
CCSO131	Vertex Handheld Radio	None	Unknown
CCSO178	HP laptop	CND93343	Unknown

- Sixteen (16) fixed asset items were not on the inventory list but were physically located at the Sheriff’s office or in possession of a Sheriff’s office employee.

Description	Serial Number	Cost
Patrol Eyes Video Recorder	PE3082	Unknown
Patrol Eyes Video Recorder	PE5330	Unknown
Patrol Eyes Video Recorder	PE3095	Unknown
Radio Repeater/Base (Fire Department)	Unknown	Unknown
HP Officejet 6100 Printer	None	Unknown
Mossberg Shotgun	6360	Unknown
Smith & Wesson Revolver	A63877	Unknown
Smith & Wesson Revolver	CDL9650	Unknown
Smith & Wesson Revolver	CDL4271	Unknown
Motorola Radio (Unit 1532)	None	Unknown
Motorola Radio (Unit 1535)	None	Unknown
Motorola Radio (Unit 1537)	None	Unknown
Motorola Radio (Unit 1538)	None	Unknown
Motorola Radio (Unit 1539)	None	Unknown

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Description	Serial Number	Cost
Motorola Radio (Unit 1540)	None	Unknown
Motorola Radio (Unit 1541)	None	Unknown

Cause of Condition: Policies and procedures have not been designed and implemented by management to ensure compliance with state statute for the accurate reporting and safeguarding of fixed assets.

Effect of Condition: These conditions resulted in noncompliance with state statute and inaccurate fixed asset inventory records. When fixed asset inventory items are not adequately safeguarded and accounted for, there is an opportunity for misappropriation and undetected errors.

Recommendation: The Oklahoma State Auditor & Inspector’s Office (OSAI) recommends that management design policies and implement internal controls to ensure compliance with state statute and that fixed asset inventory is safeguarded against misuse and loss.

Management Response:

Outgoing Sheriff: The inventory list was not turned into the County Clerk which was an oversight on my part. Any of the old office electronics should be in the barn or have been surplused. The Drone #1 is in the case with Drone #2. One Vertex handheld radio is in the right-side drawers of my office desk. The HP Laptop was broken and should be in the barn. The shotguns and pistols were taken off the inventory to be surplus but never were. I failed to add them back on the list. I failed to add the radios on the list before I left.

Auditor Response: During the date of the inventory count, there was only one drone located in the case and no other electronics were noted in the Sheriff’s office as indicated.

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 quasigovernmental 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.

Title 19 O.S. § 178.2 requires each elected county official to create and maintain inventory records of said office. Such inventory shall be filed with the county clerk.

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