

STATUTORY REPORT

# CREEK COUNTY SHERIFF TURNOVER

December 27, 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  
STEVE TOLIVER  
CREEK COUNTY SHERIFF  
DECEMBER 27, 2012**

---

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](http://www.sai.ok.gov)) and in the Oklahoma Department of Libraries Publications Clearinghouse Digital Collection, pursuant to 74 O.S. § 3105.B.



# Oklahoma State Auditor & Inspector

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

January 17, 2013

BOARD OF COUNTY COMMISSIONERS  
CREEK COUNTY COURTHOUSE  
SAPULPA, OKLAHOMA 74066

Transmitted herewith is the Creek County Officer Turnover Statutory Report for December 27, 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, appearing to read "Gary A. Jones".

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



# Oklahoma State Auditor & Inspector

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

Steve Toliver  
Creek County Sheriff  
Creek County Courthouse  
Sapulpa, Oklahoma 74066

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 27, 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.

A handwritten signature in blue ink, appearing to read "Gary A. Jones". The signature is fluid and cursive, with a long horizontal stroke at the end.

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

December 27, 2012

**COUNTY OFFICER TURNOVER STATUTORY REPORT  
STEVE TOLIVER  
CREEK COUNTY SHERIFF  
DECEMBER 27, 2012**

---

**SCHEDULE OF FINDINGS**

**Finding 2013-1—Fund Balances**

**Condition:** During our examination of fund balances for the County Sheriff, we discovered the expenditures exceeded one-half the amount allocated for the operation of the office:

- The balance of the funds allocated for the County Sheriff on July 1, 2012, was \$2,240,865.00, and as of December 31, 2012, had only \$679,603.00 remaining.

**Cause of Condition:** Procedures have not been designed to track expenditures and ensure that one-half of the amount allocated for the operation of the office is remaining at the expiration of the officer's term.

**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 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.

**Criteria:** Title 19 O.S. § 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 (6) 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

2300 N. LINCOLN BOULEVARD, ROOM 100

OKLAHOMA CITY, OK 73105-4896

[WWW.SAI.OK.GOV](http://WWW.SAI.OK.GOV)