

**COUNTY OFFICER TURNOVER REPORT
MIKE BURGESS
CUSTER COUNTY SHERIFF
MAY 29, 2008**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

July 7, 2008

BOARD OF COUNTY COMMISSIONERS
CUSTER COUNTY COURTHOUSE
ARAPAHO, OKLAHOMA 73620

Transmitted herewith is the Custer County Sheriff Officer Turnover Report for May 29, 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 "Michelle R. Day".

MICHELLE R. DAY, Esq.
Deputy State Auditor and Inspector



STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

Mike Burgess
Custer County Sheriff
Custer County Courthouse
Arapaho, Oklahoma 73620

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for May 29, 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 is 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 agreeing with inventory records, our finding is included in the attached 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.


MICHELLE R. DAY, Esq.
Deputy State Auditor and Inspector

May 29, 2008

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SCHEDULE OF FINDINGS AND RESPONSES

Finding 2008-1 – Fixed Asset 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: We were unable to visually verify the following items on the County Clerk’s inventory for the County Sheriff:

Item Number	Name	Serial #	Price	Acquired Date
B-104-F	End Table	-	705.64	08/05/1985
B-205-15	Printer	USFB087182	888.00	09/28/1995
B-500-14A	Vest w/ Liner	09001975	763.57	10/30/2000
B-500-14B	Vest w/ Liner	09001973	763.57	10/03/2000
B-500-14C	Vest w/ Liner	09001972	763.57	10/03/2000
B-500-14D	Vest w/ Liner	09001977	763.57	10/03/2000
B-500-14E	Vest w/ Liner	09001974	674.40	10/03/2000
B-500-14F	Vest w/ Liner	09001970	674.40	10/03/2000
B-500-14G	Vest w/ Liner	09001971	674.40	10/03/2000
B-500-14H	Vest w/ Liner	09001976	674.40	10/03/2000
B-500-15	Armor Vest	09022820	532.00	11/27/2002
B-500-16	Armor Vest	09022805	532.00	11/27/2002
B-500-18	Armor Vest	09022815	532.00	11/27/2002
B-500-19	Body Armor	08034436	848.00	09/09/2003
B-500-20	Summit Body Vest	BP213	869.99	03/22/2004
B-601-6	Mobile Radio	634-B0241	550.00	12/26/1990
B-601-68-1	Walkie Talkie Radio	736A-037726	500.00	05/08/1998
B-601-68-2	Walkie Talkie Radio	736A-037722	500.00	05/08/1998
B-601-69-3	Walkie Talkie Radio	736A-037723	500.00	05/08/1998
B-601-7	Mobile Radio	634-B02408	550.00	12/26/1990
B-607-16	Washer	A5970780CV	949.00	01/26/2004
B-607-36T	Washer	53328964YM	949.00	08/31/2000
B-917-9	Buffer Machine	8503818	695.00	4/11/1985

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Effect: Inventory items were not accurately accounted for and the County's assets may not be safeguarded.

Recommendation: We recommend the County investigate the missing items and adjust their inventory records accordingly.

Views of responsible officials and planned corrective actions: I have compiled a list of the items in question and have researched the records that are available. Every effort and resource has been exhausted in locating the items in question or the disposition of same.



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