



DELAWARE COUNTY SHERIFF TURNOVER

Statutory Audit

December 29, 2020

Cindy Byrd, CPA
State Auditor & Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT
MIKE WILKERSON
DELAWARE COUNTY SHERIFF
DECEMBER 29, 2020**

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Cindy Byrd, CPA | State Auditor & Inspector

2300 N. Lincoln Blvd., Room 123, Oklahoma City, OK 73105 | 405.521.3495 | www.sai.ok.gov

June 7, 2021

BOARD OF COUNTY COMMISSIONERS
DELAWARE COUNTY COURTHOUSE
JAY, OKLAHOMA 74346

Transmitted herewith is the Delaware County Officer Turnover Statutory Report for December 29, 2020. 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 "Cindy Byrd".

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR



Board of County Commissioners
Delaware County
Delaware County Courthouse
Jay, Oklahoma 74346

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 29, 2020:

- 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 Officers' depository account balances reconcile with the County Treasurer's records and that undeposited cash reconciles to receipts.
- Verify that the Inmate Trust Ledgers are reconciled to the Bank Statement in accordance with 19 O.S. § 531.
- 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 has entered all confiscated license plates into the Oklahoma Temporary Motorist Liability Plan system per 47 O.S. § 7-621 through 47 O.S. § 7-628.
- 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.



CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR

May 6, 2021

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SCHEDULE OF FINDINGS AND RESPONSES

Finding 2020-001 – Lack of Internal Controls and Noncompliance Over Fixed Assets

Condition: Upon inquiry of County personnel and observation of fixed assets and inventory records, we noted inventory records were not maintained or updated by the administrations prior to Sheriff Wilkerson, who was only in office from October 13, 2020 to December 9, 2020. Additionally, we noted the following:

- There is no indication when the last physical inventory was taken.
- The inventory on file with the County Clerk is inaccurate and incomplete.
 - A total of one hundred eighteen (118) items on the inventory list with a known or estimated original cost of \$500 or more could not be located. (*See appendix A*)
 - Not all inventory items with an original cost of \$500 or more were included on the inventory list.
 - The fixed assets inventory list did not consistently contain sufficient identification information such as, original cost, serial numbers, and/or purchase date.
- A log of County owned weapons and to whom they are assigned is not maintained.

Cause of Condition: The Board of County Commissioners (BOCC) and the County Sheriff have not designed and implemented policies and procedures to ensure compliance with state statutes regarding maintaining and properly identifying fixed assets.

Effect of Condition: These conditions resulted in noncompliance with state statutes. When fixed assets are not monitored and equipment is not properly marked with County identification numbers and “Property of”, opportunities for loss and misuse may be more likely to occur.

Recommendation: The Oklahoma State Auditor & Inspector’s Office (OSAI) recommends management design and implement internal controls to ensure compliance with 19 O.S. § 178.1, 19 O. S. § 178.2, and 69 O.S. § 645 by maintaining inventory records and marking assets with County identification numbers and “Property of”.

OSAI also recommends management implement policies and procedures to ensure compliance with 19 O.S. § 421 regarding the disposition of County property with an original cost exceeding \$500.

OSAI further recommends, a log of County owned weapons with assignments be maintained.

Management Response:

Chairman of the Board of County Commissioners: A fixed assets inventory of items with an estimated original cost of \$500 or more will be conducted annually. The inventory list will be updated, and a complete list will be filed with the County Clerk. In addition to the inventory list containing proper identification information, all items will be marked with proper identification for the department. The Sheriff’s office

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will conduct an intensive search for the items that were unable to be found during this audit. A log of county owned weapons and to whom they are assigned will be created and maintained.

Former County Sheriff: I was appointed Delaware County Interim Sheriff due to the elected Sheriff not being able to take office at that time. I knew when I accepted the appointment there were problems: unpaid bills, missing equipment, and blocked access to vendor accounts. I began trying to address each of these issues. I was Sheriff for approximately two (2) months before the elected Sheriff was able to take office. I was simply not in office long enough to fix the problems I found left by the previous administration.

Criteria: Accountability and stewardship are overall goals of management in the accounting of funds. An important aspect of internal controls is the safeguarding of assets. 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.

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 quasi-governmental entities.

The GAO Standards – Section 2 – Establishing an Effective Internal Control System – OV2.24 states in part:

Safeguarding of Assets

Management designs an internal control system to provide reasonable assurance regarding prevention or prompt detection and correction of unauthorized acquisition, use, or disposition of an entity's assets.

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.."

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Title 19 O. S. § 178.2, “It shall be and is hereby made the duty of every county officer, board, commission, or department, and by record directive of the board of county commissioners may be made the duty of any employee of the board of county commissioners subject to summary discharge and removal by the board, to conform in all respects and be amenable to all uniform resolutions adopted by their respective boards of county commissioners directing the taking, recording, maintaining and reporting inventories of properties in their respective custody in accordance with the provisions of this act. It shall be the duty and responsibility of each elected county official to create and maintain inventory records of said office. Such inventory shall be filed with the county clerk.”

Title 69 O.S. § 645 requires all county owned, rented, or leased road machinery or equipment be clearly and visibly marked “Property Of...”

Title 19 O.S. § 421 states, “From and after the effective date of this act, each board of county commissioners of the several counties in the state shall within thirty (30) days after the disposition of any tools, apparatus, machinery, and equipment belonging to the county or leased or otherwise let to it or any department thereof, the original cost of which is more than Five Hundred Dollars (\$500.00), whether sold, exchanged, junked, leased or let where authorized by statute, shall enter, or cause to be entered, in the minutes of the proceedings of the board the fact of such disposition, including complete description of item, serial number, the date property was acquired, the name and address of the person or firm from whom property was acquired, the cost price at time of acquisition or contract price if acquired under lease-rental agreement, the date of disposition, the name and address of the person or firm to whom property transferred, the price received therefor and the reason for disposition.”

Finding 2020-002 – Lack of Internal Controls Over Daily Collections and Depository Accounts

Condition: An examination of the daily collection processes and official depository accounts reflected the following:

- Collections are not deposited with the Treasurer’s office on a daily basis.
- The Monthly Fee Report is not prepared and filed with the County Clerk.
- Official depository account balances are not reconciled to the Treasurer’s balances on a monthly basis.

Cause of Condition: Policies and procedures have not been designed and implemented to ensure, collections are deposited on a daily basis, the officer’s Monthly Fee Report is prepared and filed with the County Treasurer monthly, and official depository account balances are reconciled to the County Treasurer monthly.

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Effect of Condition: These conditions resulted in noncompliance with state statutes and could result in unrecorded transactions, undetected errors, or misappropriation of funds.

Recommendation: OSAI recommends the County design and implement policies and procedures to ensure compliance with state statutes. Additionally, all collections should be deposited daily, the Monthly Fee report should be prepared and filed with the County Clerk monthly, and official depository account balances should be reconciled to the Treasurer monthly. OSAI further recommends that all reconciliations be reviewed and approved by someone other than the prepare and documentation of such a review be retained.

Management Response:

Chairman of Board of County Commissioners: The Sheriff's office will work to make daily deposits with the Treasurer's office. A Monthly Fee Report will be prepared and filed with the County Clerk and the Official Depository account balances will be reconciled to the Treasurer's balances to keep up to current balance.

Former County Sheriff: I was appointed Delaware County Interim Sheriff due to the elected Sheriff not being able to take office at that time. I knew when I accepted the appointment there were problems: unpaid bills, missing equipment, and blocked access to vendor accounts. I began trying to address each of these issues. I was Sheriff for approximately two (2) months before the elected Sheriff was able to take office. I was simply not in office long enough to fix the problems I found left by the previous administration.

Criteria: The GAO Standards – Section 2 – Establishing an Effective Internal Control System – OV2.23 states in part:

Objectives of an Entity – Compliance Objectives

Management conducts activities in accordance with applicable laws and regulations. As part of specifying compliance objectives, the entity determines which laws and regulations apply to the entity. Management is expected to set objectives that incorporate these requirements.

Furthermore, GAO Standards – Section 2 – Establishing an Effective Internal Control System – OV2.24 states in part:

Safeguarding of Assets

Management designs an internal control system to provide reasonable assurance regarding prevention or prompt detection and correction of unauthorized acquisition, use, or disposition of an entity's assets.

Title 19 O.S. § 682 requires all collections received by virtue or under the color of the office be deposited daily with the County Treasurer in the official depository.

Title 19 O.S. § 684 states, "All monies that shall be received during any calendar month by any county officer, county board, county commission or the members or employees of either

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thereof, accruing as a part of the funds of the county or municipal subdivision thereof, shall be paid into the county treasury, - that is, transferred from the official account of the officer, board, commission or employee of either thereof depositing the same, to the fund or funds of the county or municipal subdivision thereof to which the same belongs, - by the authority so receiving the same on or before the second Monday following the close of the calendar month in which such monies shall have been received; and it shall be the further duty of all such officers, boards, commissions, and the members and employees of either thereof, to make and file with the county clerk on or before the second Monday of each month, a verified report in writing showing the several sources, classes and amounts of money received by virtue or under color of office during the preceding calendar month, together with an itemized statement of the amount and purpose of all vouchers issued in disbursement, distribution and transfer thereof.

Finding 2020-003 – Lack of Internal Controls Over the Inmate Trust Fund Checking Account

Condition: An examination of the Inmate Trust Fund Checking Account reflected the following:

- Monthly bank reconciliations are not being performed.

Cause of Condition: Policies and procedures have not been designed and implemented to ensure the safeguarding of inmate funds held in trust at the County.

Effect of Condition: Without an adequate system of internal controls, there is greater risk of a breakdown in control activities which could result in unrecorded transactions, undetected errors, or misappropriation of funds.

Recommendation: OSAI recommends management take steps to ensure bank reconciliations are performed on the Inmate Trust Fund Checking Account on a monthly basis. OSAI further recommends reconciliations be reviewed and approved by someone other than the preparer and documentation of the review be retained.

Management Response:

Chairman of Board of County Commissioners: Monthly bank reconciliations will be performed on the Inmate Trust Fund Checking Account.

Former County Sheriff: I was appointed Delaware County Interim Sheriff due to the elected Sheriff not being able to take office at that time. I knew when I accepted the appointment there were problems: unpaid bills, missing equipment, and blocked access to vendor accounts. I began trying to address each of these issues. I was Sheriff for approximately two (2) months before the elected Sheriff was able to take office. I was simply not in office long enough to fix the problems I found left by the previous administration.

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Criteria: The GAO Standards - Principle 16 – Perform Monitoring Activities: 16.05 states, in part:

Internal Control System Monitoring

Management performs ongoing monitoring of the design and operating effectiveness of the internal control system as part of the normal course of operations. Ongoing monitoring includes regular management and supervisory activities, comparisons, reconciliations and other routine actions.

Furthermore, GAO Standards – Section 2 – Establishing an Effective Internal Control System – OV2.24 states in part:

Safeguarding of Assets

Management designs an internal control system to provide reasonable assurance regarding prevention or prompt detection and correction of unauthorized acquisition, use, or disposition of an entity’s assets.

Finding 2020-004 – Lack of Internal Controls Over Bank Accounts Regarding a Change in Officials

Condition: An examination of the Inmate Trust Fund Checking Account as of December 9, 2020 reflected the following:

- The former Undersheriff along with key personnel who resigned prior to December 9, 2020, were still listed as authorized check signers on the Ottawa County Inmate Trust Fund checking account until January 12, 2021.

Cause of Condition: Policies and procedures have not been designed and implemented to ensure, that in the event an elected official leaves office or key personnel are terminated or resign, controls are in place to guarantee no unauthorized transactions may occur.

Effect of Condition: Without an adequate system of internal controls, there is greater risk of a breakdown in control activities which could result in unrecorded transactions, undetected errors, or misappropriation of funds.

Recommendation: OSAI recommends the County design and implement policies and procedures to ensure an outgoing official and all other non-county employees are removed as check signers from all County bank accounts upon the completion of the officers term or the resignation or termination of employee. OSAI also recommends the County design monitoring procedures to assess the quality of performance over time. These procedures should be written policies and procedures and could be included in the County’s policies and procedures handbook.

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Management Response:

Chairman of Board of County Commissioners: Policies and procedures have been reviewed with the Sheriff's office. The improper personnel have been removed and proper personnel have been given oversight for this account.

Former County Sheriff: I was appointed Delaware County Interim Sheriff due to the elected Sheriff not being able to take office at that time. I knew when I accepted the appointment there were problems: unpaid bills, missing equipment, and blocked access to vendor accounts. I began trying to address each of these issues. I was Sheriff for approximately 2 months before the elected Sheriff was able to take office. I was simply not in office long enough to fix the problems I found left by the previous administration.

Criteria: The GAO Standards - Principle 16 – Perform Monitoring Activities: 16.05 states in part:

Internal Control System Monitoring

Management performs ongoing monitoring of the design and operating effectiveness of the internal control system as part of the normal course of operations. Ongoing monitoring includes regular management and supervisory activities, comparisons, reconciliations and other routine actions.

Furthermore, GAO Standards – Section 2 – Establishing an Effective Internal Control System – OV2.24 states in part:

Safeguarding of Assets

Management designs an internal control system to provide reasonable assurance regarding prevention or prompt detection and correction of unauthorized acquisition, use, or disposition of an entity's assets.

Appendix A

**COUNTY OFFICER TURNOVER STATUTORY REPORT
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Appendix A

Inventory Items Not Located

County ID Number	Description	Serial Number	Model Number	Acquisition Date	Cost
B-102.7	CHAIR-ROLLER W/ARMS MAROON	-	-	-	-
B-224.2	DELL OPTIPLEX PC	BWN6XH2 , CNK7061	244,1444042SSY	4/21/2017	\$693.17
B-224.5	TOUGHBOOK LAPTOP	7FTSA06778	40150502	7/20/2017	\$1,418.39
B-224.6	TOUGHBOOK LAPTOP	7FTSA06861	40150502	7/20/2017	\$1,418.39
B-224.7	TOUGHBOOK LAPTOP	7FTSA06451	40150502	7/20/2017	\$1,418.39
B-224.8	HP 256 GB 2133 MHZ COMPUTER	9CG7131F3H	40477760	7/20/2017	\$541.74
B-224.9	HP 256 GB 2133 MHZ COMPUTER	9CG7131F25	40477760	7/20/2017	\$541.74
B-224.12	HP 256 GB 2133 MHZ COMPUTER	9CG7131F1M	40477760	7/20/2017	\$541.74
B-224.13	HP 256 GB 2133 MHZ COMPUTER	PCG7131F41	40477760	7/20/2017	\$541.74
B-224.15	HP 256 GB 2133 MHZ COMPUTER	PCG7131FOV	40477760	7/20/2017	\$541.74
B-224.16	PC RECORDING EQUIP. FOR INTERVIEW ROOM	6194969	INR-V2-GSA	1/5/2018	\$8,065.37
B-224.18	HPG2 MINI PCW/MONITOR AND DISK DRIVE	PC8CN802066B	16246812 & 40303526	-	\$695.12
B-224.19	DELL DESKTOP COMPUTER & MONITOR	CN0524N374615611T8 L	OPTIPLEX 9020	2/3/2016	\$1,227.58
B-224.22	HP PAVILIO PC TOWER 8 GB RAM	8CG8350XM4	HP 590 PAVILION	1/14/2019	\$579.00
B-224.23	PANASONIC CF-54 PC FOR PATROL DIV.	AB23456789-8HTT66890	CF-54G2999VM	3/18/2019	\$1,338.11
B-224.24	PANASONIC CF-54 PC FOR PATROL DIV.	AB23456789-8HTTA73947	CF-54G2999VM	3/18/2019	\$1,338.11
B-224.26	PANASONIC TOUGHBOOK CF54 LAPTOP	9ETTC36330	CF-54G2999VM	5/16/2019	\$1,544.83
B-224.27	LENOVO THINKCENTRE COMP. W/MONITOR	MJ09V8B9/CNK9161Q HH	M710E/V244A	9/18/2019	\$671.36
B-224.28	LENOVO THINKCENTRE COMPUTER	MJ09V8AQ	M710E	9/18/2019	\$572.36

This inventory listing was compiled from data received from the County Clerk's office based upon the data as submitted by the Sheriff's office. Some information may be abbreviated or condensed.

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County ID Number	Description	Serial Number	Model Number	Acquisition Date	Cost
B-224.29	HEWLETT PACKARD 15" LAPTOP	5CD924OS1Y	-	3/19/2020	\$539.00
B-231.1	LEXMARK COMBINATION PRINTER	74637C6600XXV	XM5263	9/12/2017	\$3,069.00
B-232.3	MASTERBILT FREEZER	166583	ENDORA NOCO1	-	-
B-239.1	MOBILE COMPUTER STAND UNIT 844	JO-425-5614/4143	JOTTO CMPTR AMOD	7/16/2018	\$509.00
B-239.2	MOBILE COMPUTER STAND UNIT 840	JO-425-5575/4143	JO425-5575/4143JOTTO CMPTR AMOD	2/13/2018	\$548.00
B-301.3	DODGE PU 1500 4X4	1C6RR7XT5HS81590	DODGE RAM 2017	12/12/2017	\$30,670.00
B-302.1	2016 FORD EXPLORER	1FM5K8ARXGGD32889	EXPLORER	8/1/2016	\$26,325.00
B-302.13	2016 FORD EXPLORER	1FM5K8AR7GGA86447	EXPLORER	10/28/2015	\$26,445.00
B-347.43	CROWN VICTORIA POLICE INTERCEPTOR	2FABP7BV2BX122651	2011	10/15/2013	\$16,800.00
B-347-49	2019 DODGE RAM PICKUP	1C6RR7XT2KS751332	1500	2/17/2020	\$27,622.00
B-362.1	TRANSIT WINDOW UNIT 842	-	HAV-WGI-F25	7/16/2018	\$1,131.00
-	DRONE	309-A00239	-	-	-
B-602.1	PORTABLE VHF RADIO	867TSM9283	XPR 3500	7/22/2016	\$621.00
B-602.2	PORTABLE VHF RADIO	867TSM9295	XPR 3500	7/22/2016	\$621.00
B-602.3	PORTABLE VHF RADIO	867TSM9274	XPR 3500	7/22/2016	\$621.00
B-602.4	PORTABLE VHF RADIO	867TSM9277	XPR 3500	7/22/2016	\$621.00
B-602.5	HANDHELD RADIO	8711QQ2318	XPR 7550	1/14/2016	\$769.00
B-602.6	HANDHELD RADIO	8711QQ2581	XPR 3875	1/14/2016	\$769.00
B-602.7	MOBILE RADIO AND RECEIVER	866IUA0110/776ITS1035	CM300D/XPR2500	1/31/2018	\$1,524.68
B-602.22	MOTOROLA XPR 3500e RADIO	867TURP602	AAH02RDH9VA1AN	10/12/2018	\$843.00
B-602.24	MOTOROLA XPR 3500e RADIO	867TURP733	AAH02RDH9VA1AN	10/12/2018	\$843.00

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County ID Number	Description	Serial Number	Model Number	Acquisition Date	Cost
B-602.25	MOTOROLA XPR 3500e RADIO	867TURP732	AAH02RDH9VA1 AN	10/12/2018	\$843.00
B-602.27	MOTOROLA XPR 3500e RADIO	867TURP557	AAH02RDH9VA1 AN	10/12/2018	\$843.00
B-602.31	MOTOROLA XPR 3500e RADIO	867TURP763	AAH02RDH9VA1 AN	10/12/2018	\$843.00
B-602.34	MOTOROLA XPR 3500e RADIO	867TURP616	AAH02RDH9VA1 AN	10/12/2018	\$843.00
B-602.36	MOTOROLA XPR 3500e RADIO	867TURP635	AAH02RDH9VA1 AN	10/12/2018	\$843.00
B-602.37	MOTOROLA XPR 3500e RADIO	867TURP853	AAH02RDH9VA1 AN	10/12/2018	\$843.00
B-602.38	MOTOROLA XPR 3500e RADIO	867TURP645	AAH02RDH9VA1 AN	10/12/2018	\$843.00
B-602.41	UHF REPEATER	563521	SVR200UDN	10/12/2018	\$1,250.00
B-602.43	UHF REPEATER	562525	SVR200UDN	10/12/2018	\$1,250.00
B-602.44	UHF REPEATER	562529	SVR200UDN	10/12/2018	\$1,250.00
B-602.46	UHF REPEATER	562526	SVR200UDN	10/12/2018	\$1,250.00
B-602.47	UHF REPEATER	562528	SVR200UDN	10/12/2018	\$1,250.00
B-602.54	UHF REPEATER	562549	SVR200UDN	10/12/2018	\$1,250.00
B-602.55	UHF REPEATER	562546	SVR200UDN	10/12/2018	\$1,250.00
B-602.57	UHF REPEATER	562551	SVR200UDN	10/12/2018	\$1,250.00
B-602.58	UHF REPEATER	562550	SVR200UDN	10/12/2018	\$1,250.00
B-602.59	UHF REPEATER	562544	SVR200UDN	10/12/2018	\$1,250.00
B-606.1	TWO-WAY RADIO	L468 696	XM15-E2S	12/27/2007	\$743.85
B-606.2	BUSHMASTER AR15 M4 RIFLE	L468 649	XM15-E2S	12/27/2007	\$743.85
B-606.4	BUSHMASTER AR15 M4 RIFLE	BFI 542 761	XM15-E2S	12/27/2007	\$743.85
B-606.8	BUSHMASTER AR15 M4 RIFLE	4033957	-	10/17/2013	-
B-606.9	COLT AR15/MR16 ASSAULT RIFLE	4033861	-	10/17/2013	-

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County ID Number	Description	Serial Number	Model Number	Acquisition Date	Cost
B-606.10	COLT AR15/MR16 ASSAULT RIFLE	4048153	-	10/17/2013	-
B-606.11	COLT AR15/MR16 ASSAULT RIFLE	4034899	-	10/17/2013	-
B-606.12	COLT AR15/MR16 ASSAULT RIFLE	4005649	-	10/17/2013	-
B-606.14	COLT AR15/MR16 ASSAULT RIFLE	4000911	-	10/17/2013	-
B-606.22	BARRETTA 92 9MM	BER185303	-	-	\$500.00
B-606.34	COLT 5.56MM RIFLE	363991	-	-	\$1,600.00
B-606.35	COLT 5.56MM RIFLE	3370879	-	-	\$1,600.00
B-606.36	COLT 5.56MM RIFLE	4000393	-	-	\$1,600.00
B-606.37	COLT 5.56MM RIFLE	4000558	-	-	\$1,600.00
B-606.39	COLT 5.56MM RIFLE	4002375	-	-	\$1,600.00
B-606.41	COLT 5.56MM RIFLE	4033861	-	-	\$1,600.00
B-606.44	COLT 5.56MM RIFLE	4048153	-	-	\$1,600.00
B-606.45	COLT 5.56MM RIFLE	327238	-	-	\$1,600.00
B-606.47	SIG SAUER 45 CAL. PISTOL	G158714	P220	-	\$1,400.00
B-606.48	SIG SAUER 45 CAL. PISTOL	G158715	P220	-	\$1,400.00
B-606.49	SIG SAUER 45 CAL. PISTOL	G158716	P220	-	\$1,400.00
B-606.51	SIG SAUER 45 CAL. PISTOL	G158718	P220	-	\$1,400.00
B-606.56	REMINGTON BDL RIFLE	G6203145	700BDL	-	\$780.00
B-606.56	JOR SNIPER SCOPE	-	1501	-	\$1,300.00
B-608.2	ALLIANCE CLOTHES WASHER	1611040954	ISPO	-	-
B-610.5	COLT AR15/MR16 ASSAULT RIFLE	G7894, GK11871, MA11871	-	3/28/1997	-
B-610.6	RADAR SPEED DETECTION UNIT	G7909, GK12106, MA12106	-	3/28/1997	-

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**COUNTY OFFICER TURNOVER STATUTORY REPORT
MIKE WILKERSON
DELAWARE COUNTY SHERIFF
DECEMBER 29, 2020**

County ID Number	Description	Serial Number	Model Number	Acquisition Date	Cost
B-610.10	CENTAUR PLUS RESTAURANT REFRIGERATOR	1806CENH03172	-	10/8/2018	\$1,600.00
B-610.11	HONDA ATV	478TE214234311298	2004	6/21/2019	\$1,000.00
B-614.3	YELLOW HANDLE X2 TASER CLASS 3	X30004WDD	22003	5/18/2017	\$1,103.31
B-614.4	X2 CLASS III TASER	X30005AA8	22003	8/3/2017	\$1,103.31
B-614.6	YELLOW HANDLE X2 TASER CLASS 3	X300067HX	X2	12/21/2017	\$1,103.31
B-614.9	TASER W/ CARTRIDGES	X300000FNC	-	-	\$1,100.00
B-614.10	TASER W/ CARTRIDGES	X3001WT7	-	-	\$1,100.00
B-614.11	TASER W/ CARTRIDGES	X30001FT4	-	-	\$1,100.00
B-614.16	TASER W/ CARTRIDGES	X3X3000276A	-	-	\$1,100.00
B-614.18	TASER W/ CARTRIDGES	X300001WTK	-	-	\$1,100.00
B-615.1	DASH-MOUNTED RADAR GUN	903397020 & 903397101	SPGDASH	12/4/2017	\$1,520.00
B-615.2	RADAR GUN W/TUNING FORK AND ASSEMBLY	846006361	SPGDASH	12/4/2017	\$1,229.00
B-616.1	MACHINE TO DOWNLOAD FROM CELL PHONES2052920095 7207687	-	DF-MT400-UTUS-D	1/5/2018	\$13,696.00
B-617.1	PHANTOM PROFESSIONAL DRONE	P76DCK06A26142	PHANTOM 3	1/19/2016	\$1,849.00
B-618.1	CENTAUR PLUS RESTAURANT FREEZER	1807CENQ03728	-	10/8/2018	\$2,800.00
B-619.1	BODY MIC WITH OMNILIGHTER VOICE ACT.	36908	-	1/28/2019	\$1,664.00
B-620.1	BODY ARMOUR & GUARDIAN VEST/COVER	190000005827-5758	HL6XABVOM	1/28/2019	\$966.24
B-620.3	BODY ARMOUR & GUARDIAN VEST/COVER	190000005834-5769	HL6XABVOM	1/28/2019	\$966.24
B-620.5	BODY ARMOUR & GUARDIAN VEST/COVER	190000005886-5810	HL6XABVOM	1/28/2019	\$966.24
B-620.6	BODY ARMOUR & GUARDIAN VEST/COVER	190000005812-5735	HL6XABVOM	1/28/2019	\$966.24

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MIKE WILKERSON
DELAWARE COUNTY SHERIFF
DECEMBER 29, 2020**

County ID Number	Description	Serial Number	Model Number	Acquisition Date	Cost
B-620.8	BODY ARMOUR & GUARDIAN VEST/COVER	190000005863-5783	HL6XABVOM	1/28/2019	\$966.24
B-620.9	BODY ARMOUR & GUARDIAN VEST/COVER	190000005649-5637	HL6XABVOM	1/28/2019	\$966.24
B-620.10	BODY ARMOUR & GUARDIAN VEST/COVER	190000005832-5762	HL6XABVOM	1/28/2019	\$966.24
B-620.11	BODY ARMOUR & GUARDIAN VEST/COVER	190000005861-5780	HL6XABVOM	1/28/2019	\$966.24
B-620.12	BODY ARMOUR & GUARDIAN VEST/COVER	190000005847-5787	HL6XABVOM	1/28/2019	\$966.24
B-620.13	BODY ARMOUR & GUARDIAN VEST/COVER	190000005853-5798	HL6XABVOM	1/28/2019	\$966.24
B-620.14	BODY ARMOUR & GUARDIAN VEST/COVER	190000042106-42064	HL6AXABVOM	3/14/2019	\$966.24
B-620.15	BODY ARMOUR & GUARDIAN VEST/COVER	190000042098-42057	HL6AXABVOM	3/14/2019	\$966.24
B-620.17	BODY ARMOUR & GUARDIAN VEST/COVER	1900000-42105-42063	HL6AXABVOM	3/14/2019	\$966.24
B-620.20	NAVY BODY ARMOR VEST W/COVERING	1900000195-712	PBA-AXII-IHL	9/11/2019	\$1,170.29
B-620.21	BODY ARMOUR & GUARDIAN VEST/COVER	1900000195-706	PBA-AXII-IHL	9/11/2019	\$975.24
B-620.22	BODY ARMOUR W/CARRIER VEST	2-186617& 2-186720	MCIAXAHB & HF	9/1/2020	\$1,081.99
B-621.1	K-9 GERMAN SHEPHERD	-	-	10/30/2015	\$3,500.00
B-714.1	NFORCE 8 MODE 6LED LIGHT BAR	SO-ENFWBF-8	NFORCE8MOD	2/13/2018	\$733.00

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O·K·L·A·H·O·M·A
S·A·I
STATE AUDITOR & INSPECTOR



Cindy Byrd, CPA | State Auditor & Inspector

2300 N. Lincoln Blvd., Room 123, Oklahoma City, OK 73105 | 405.521.3495 | www.sai.ok.gov