

STATUTORY REPORT

DELAWARE COUNTY SHERIFF TURNOVER

November 8, 2011



*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
JAY BLACKFOX
DELAWARE COUNTY SHERIFF
NOVEMBER 8, 2011**

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Oklahoma State Auditor & Inspector

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August 1, 2012

BOARD OF COUNTY COMMISSIONERS
DELAWARE COUNTY COURTHOUSE
JAY, OKLAHOMA 74346

Transmitted herewith is the Delaware County Officer Turnover Statutory Report for November 8, 2011. 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,

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



Oklahoma State Auditor & Inspector

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Jay Blackfox
Delaware County Sheriff
Delaware County Courthouse
Jay, Oklahoma 74346

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for November 8, 2011:

- Verify that equipment items on hand agree with inventory records as per 19 O.S. § 178.1.
- 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 finding 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", is written over a horizontal line.

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

July 17, 2012

COUNTY OFFICER TURNOVER STATUTORY REPORT
JAY BLACKFOX
DELAWARE COUNTY SHERIFF
NOVEMBER 8, 2011

SCHEDULE OF FINDINGS AND RESPONSES

Finding 2012-1—Inmate Trust Reconciliations

Condition: During our examination of the inmate trust account, we noted the inmate trust account had not been reconciled since August 2011.

Cause of Condition: Procedures have not been designed to reconcile the inmate trust account in a timely manner.

Effect: This condition could result in undetected errors, unrecorded transactions, or misappropriation of assets.

Recommendation: OSAI recommends bank reconciliations be performed monthly on the inmate trust account and be reviewed and approved by someone other than the preparer.

Management Response:

Sheriff Rick Littlefield – The duties of reconciliation of the inmate trust account have been moved to another employee in the department, as the employee previously responsible is not with our department any longer. The reconciliations have all been updated to current status, and are being approved by someone other than the preparer.

Criteria: Accountability and stewardship are overall goals of management in the accounting of funds. To help ensure a proper accounting of funds, reconciliations should be performed on a monthly basis and approved by someone other than the preparer.



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