



GARFIELD COUNTY SHERIFF TURNOVER

Statutory Audit

December 9, 2020

Cindy Byrd, CPA
State Auditor & Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT
JODY HELM
GARFIELD COUNTY SHERIFF
DECEMBER 9, 2020**

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Cindy Byrd, CPA | State Auditor & Inspector

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March 15, 2021

BOARD OF COUNTY COMMISSIONERS
GARFIELD COUNTY COURTHOUSE
ENID, OKLAHOMA 73701

Transmitted herewith is the Garfield County Officer Turnover Statutory Report for December 9, 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". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR



Jody Helm
Garfield County Sheriff
Garfield County Courthouse
Enid, Oklahoma 73701

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 9, 2020:

- Verify that equipment items on hand agree with inventory records maintained 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.
- 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 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

February 1, 2021

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SCHEDULE OF FINDINGS AND RESPONSES

Finding 2021-001 – Lack of Internal Controls and Noncompliance Over Fixed Asset Inventory

Condition: Upon inquiry and observation of the Sheriff’s office, and test of eight hundred five (805) fixed asset items, the following weaknesses were noted:

- Eighty-eight (88) items could not be located (see Appendix 1).
- Ninety (90) items did not have County identification (ID) numbers attached (see Appendix 2).
- Six (6) items were not available to audit.

County ID	Description	Serial Number	Amount
B 331.125	Car	2FAHP71V39X134605	\$14,900
B 331.164	Durango	1C4SDJFT4LC286832	\$32,948.75
B 331.165	SUV	1C4SDJFT6L286833	\$32,948.75
B 651.54	Radar System	DD021442	\$2,214.00
B 651.55	Radar System	DD021399	\$2,214.00
BJ 614.2	Vest	1903189076	\$745.00

- Five (5) items had the incorrect County ID numbers attached.

County ID	Description	Serial Number	Amount
B 601.204	Radio	300009	\$646.50
B 601.218	Radio	B1400018	\$730.00
B 601.220	Radio	B1900071	\$745.00
B 601.241	Radio	4700342	\$552.50
BJ 109.1	Cabinet	–	\$1,098.60

- Seven (7) items had the incorrect serial number recorded on the list.

County ID	Description	Serial Number	Amount
B 222.68	Video Camera	339618	\$1,895.00
B 242.7	Bi-Ocular	T132RV100YH6	\$10,448.10
B 601.185	Radio	104000964	\$744.86
B 651.3	Radar	315011987	\$895.00
B 651.41	Radar	15810	\$1,975.00
BJ 622.1	Restaurant Range	48192357	\$4,660.00
B 222.17	HD Wearable Camera	VHC2-021069	\$0.00

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- Three (3) items were found that should be on the fixed asset inventory listing but were not.

County ID	Description	Serial Number	Amount
–	Microwave	140785	\$ -
–	HD Wearable Camera	WFCI-047983	\$ -
B 200.7	AED	No S/N	\$ -

Cause of Condition: Policies and procedures have not been designed and implemented to ensure compliance with state statutes regarding the maintaining of fixed assets.

Effect of Condition: These conditions resulted in noncompliance with state statutes. Opportunities for loss and misappropriation of County assets may be more likely to occur when the County does not have procedures in place to accurately account for the County’s fixed assets inventory.

Recommendation: The Oklahoma State Auditor & Inspector’s Office (OSAI) recommends management implement internal controls to ensure compliance with state statutes. These internal controls would include maintaining an accurate inventory report, ensuring serial numbers are visible and accurate, and properly marking inventory with a County ID number.

Management Response:

Outgoing County Sheriff: This will be the first exit audit conducted to my knowledge of the Garfield County Sheriff’s Office as no other Sheriff has requested an audit previous to me. New inventory practices should be implemented to ensure property is accounted for at all times from here on out.

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.

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The GAO Standards – Section 2 – Objectives of an Entity – 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 requires the board of county commissioners in each county of this state to take or cause to be taken, an inventory of all working tools, apparatus, machinery and equipment.

Title 19 O.S. § 1502(A)(1) requires a prescribed uniform identification system for all supplies, materials, and equipment of a county used for maintenance for roads and bridges.

Title 19 O.S. § 1502(B)(1) requires a prescribed uniform identification system for all supplies, materials, and equipment of a county not used in the construction and maintenance for roads and bridges.

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APPENDIX 1

Items On Inventory List That Were Not Located

County ID	Description	Serial Number	Amount
B 104.44	File Cabinet	1VRM8	\$ 542.00
B 105.46	Desk w/ Return	RSEU3, 295D6	\$ 779.00
B 109.3	Trunk Organizer	–	\$ 1,192.50
B 109.6	Storage Rack	5001165BL	\$ 503.00
B 200.1	AED Lifepak	40409675	\$ 895.00
B 200.2	AED Lifepak	40409633	\$ 895.00
B 220.4	Fax Machine	FPLN05	\$ 900.00
B 222.82	Dash Cam	907490	\$ 995.00
B 331.87	Van	1FMDA31UXVZC04904	\$ 12,500.00
B 505.1	Breathalyzer	5135	\$ 560.00
B 635.4	Dryer	MDE2500AYW	\$ 385.00
B 606.108	Taser	X29009K65	\$ 1,170.00
B 606.109	Taser	X29009KN3	\$ 1,170.00
B 606-117	Taser	X29009MY4	\$ 1,170.00
BJ 105.3	Desk	–	\$ 2,987.00
BJ 105.7	Workstation	–	\$ 935.00
BJ 200.3	Medication Cart	–	\$ 547.00
BJ 222.1	Digital Video Recorder	609000662	\$ 4,490.00
BJ 222.8	Switch	1080201501876	\$ 755.00
BJ 236.1	Server	EA4RLJC143	\$ 755.00
BJ 236.10	Computer	SMXL45106GJ	\$ 755.00
BJ 236.11	Computer	SMXL45106HB	\$ 755.00
BJ 236.12	Computer	SMXL45106HD	\$ 755.00
BJ 236.13	Computer	SMXL45106H2	\$ 755.00
BJ 236.14	Computer	SMXL45106H4	\$ 755.00
BJ 236.15	Computer	SMXL45106KJ	\$ 755.00
BJ 236.16	Computer	SMXL451063Z	\$ 755.00
BJ 236.18	Computer	SMXL4510642	\$ 535.00
BJ 236.19	Computer	SMXL451065WS	\$ 755.00
BJ 236.2	Ethernet Switch	76F4T0014572	\$ 755.00
BJ 236.20	Computer	SMXL4510652	\$ 755.00
BJ 236.21	Computer	SMXL451066D	\$ 755.00
BJ 236.22	Computer	SMXL451066L	\$ 755.00
BJ 236.23	Computer	SMXL4510692	\$ 755.00
BJ 236.24	Computer	SMXL5070DYK	\$ 319.00
BJ 236.25	Computer	SMXL5070F4X	\$ 319.00

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County ID	Description	Serial Number	Amount
BJ 236.26	Monitor	037664061A616ALUSB	\$ 319.00
BJ 236.27	Monitor	0376640718733ALUSB	\$ 319.00
BJ 236.28	Monitor	0376640718734ALUSB	\$ 3,890.00
BJ 236.29	Monitor	0376640718736ALUSB	\$ 319.00
BJ 236.3	Tape Backup Drive	RD0449BBB00008	\$ 319.00
BJ 236.30	Monitor	411KGBL3A621	\$ 319.00
BJ 236.31	Monitor	441KGCD3A627	\$ 319.00
BJ 236.32	Monitor	411KGDX3A634	\$ 319.00
BJ 236.33	Monitor	411KGEF3A636	\$ 319.00
BJ 236.34	Monitor	411KGGE3A631	\$ 319.00
BJ 236.35	Monitor	411KGJT3A625	\$ 319.00
BJ 236.36	Monitor	411KGJK3A620	\$ 319.00
BJ 236.37	Monitor	411KGKW3A613	\$ 319.00
BJ 236.38	Monitor	4115GMP3A635	\$ 930.00
BJ 236.39	Monitor	411KGNB3A615	\$ 319.00
BJ 236.4	Battery Backup	-	\$ 319.00
BJ 236.40	Monitor	411KGM3A624	\$ 319.00
BJ 236.41	Monitor	411KGRS3A622	\$ 319.00
BJ 236.42	Monitor	411KGTV3A633	\$ 319.00
BJ 236.43	Monitor	411KGVC3A623	\$ 319.00
BJ 236.44	Monitor	411KGWR3A617	\$ 1,234.00
BJ 236.45	Monitor	411KGYZ3A626	\$ 1,234.00
BJ 236.46	Printer	SCNBRC15726	\$ 1,234.00
BJ 236.47	Printer	SCNBRC19366	\$ 795.00
BJ 236.48	Printer	SCNBRC19480	\$ 2,490.00
BJ 236.49	Computer	1S994A6UMJKKF93	\$ 795.00
BJ 236.5	Laptop	S9X51JTJ8W261	\$ 599.99
BJ 236.50	Computer	IS9965A6UMJDF92	\$ 750.00
BJ 236.53	Computer	15AA001543036713000	\$ 755.00
BJ 236.56C	Scanner	14775	\$ 755.00
BJ 236.6	Computer	SMXL4400LRQ	\$ 755.00
BJ 236.7	Computer	SMXL45106FY	\$ 755.00
BJ 236.8	Computer	SMXL45106FZ	\$ 1,935.00
BJ 236.9	Computer	SMXL45106F2	\$ 527.24
BJ 482.2	Floor Scrubber	9337.020	\$ 599.00
BJ 505.1	Breath Machine	134635	\$ 251.00
BJ 601.11	Portable Radio	018TNV4904	\$ 251.00
BJ 601.3	Radio	70104593	\$ 251.00
BJ 601.4	Radio	70104578	\$ 251.00
BJ 601.6	Radio	30702277	\$ 251.00
BJ 601.7	Radio	70104592	\$ 735.00

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County ID	Description	Serial Number	Amount
BJ 601.8	Radio	70104591	\$ 799.95
BJ 601.9	Radio	90400333	\$ 357.00
BJ 606.3	Taser	X00-120744	\$ 3,624.00
BJ 606.6	Pistol	YRL835	\$ 599.99
BJ 612.1	Range	04E70501	\$ 1,143.49
BJ 612.19	Mobile Utility Cart	–	\$ 636.00
BJ 612.20	Microwave	150450039	\$ 636.00
B 614.54	Vest	120000911440 Front	\$ 636.00
B 614.55	Vest	120000911432 Front	\$ 636.00
B 614.56	Vest	120000911442 Front	\$ 2,987.00
B 614.57	Vest	120000911447 Front	\$ 935.00

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APPENDIX 2

Items On Inventory List That Did Not Have County Identification Numbers

County ID	Description	Serial Number	Amount
B 102.1	Chair	5758892	\$ 1,150.00
B 102.2	Chair	1792014	\$ 1,250.00
B 104.58	File Cabinet	–	\$ 530.28
B 104.59	File Cabinet	–	\$ 530.28
B 104.62	File Cabinet	–	\$ 995.20
B 104.63	File Cabinet	–	\$ 891.00
B 105.53	Desk	–	\$ 717.48
B 105.54	Desk	–	\$ 717.48
B 105.55	Desk Cubicle	–	\$ 2,813.88
B 105.56	Desk Cubicle	–	\$ 2,813.88
B 105.57	Desk Cubicle	–	\$ 2,813.88
B 105.58	Desk Cubicle	–	\$ 2,813.88
B 105.63	Desk Insert	–	\$ 973.00
B 105.64	Desk Insert	–	\$ 973.00
B 109.1	Storage Cannister	–	\$ 500.00
B 109.2	Storage Cannister	–	\$ 500.00
B 109.4	Storage Container	–	\$ 3,800.00
B 109.5	Storage Container	–	\$ 3,800.00
B 110.1	Table	–	\$ 599.71
B 222.111	HD Wearable Camera	WFCI-049037	\$ 4,595.00
B 301.12A	Grill Guard	–	\$ 598.00
B 301.12B	Finnacle Inter Bar	–	\$ 699.00
B 301.15A	Grill Guard	–	\$ 598.00
B 301.16	Lift Gate	–	\$ 1,775.00
B 301.3	Pickup	1B7HC16Y2XS304894	\$ 15,097.00
B 331.139	Car	2FABP78VBAX111748	\$ 14,500.00
B 331.110	Car	2FAHP71W45X13947	\$ 12,900.00
B 331.114	SUV	1J4FJ28S2TL229818	\$ 5,950.00
B 331.115	Van	2FMZA57411BB8131	\$ 5,500.00
B 331.119	SUV	1J4FJ8S8TL128791	\$ 14,200.00
B 331.124 B	Snowplow	–	\$ 1,214.70
B 331.126	Car	2FAHP71V99X113564	\$ 14,900.00
B 331.128	S Van	1GAGG25U931214123	\$ 5,200.00
B 331.129	Van	1GNDX03EXYD343818	\$ 8,500.00
B 331.132	SUV	1GNEC03089R188923	\$ 17,700.00
B 331.138	SUV	1J4GW58N03C547759	\$ 10,000.00

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County ID	Description	Serial Number	Amount
B 331.140	Car	2FABP7BV1AX112871	\$ 14,500.00
B 331.147	Pursuit Vehicle	2C3CDXAT8DH544433	\$ 18,000.00
B 331.148	Pursuit Vehicle	2C3CDXAT9DH713570	\$ 18,000.00
B 331.150	SUV	1FM5K8AR1GGB88858	\$ 27,147.00
B 331.154	Van	1GAZGNFG3H1126159	\$ 28,956.00
B 331.155	Car	2C3CDXKT9EF280185	\$ 20,250.00
B 331.162	Car	2C3CDXKT4GH260106	\$ 19,000.00
B 331.163	Vehicle	1C4SDJFT2LC286831	\$ 32,948.75
B 331.49	Dodge Maxi Van	2B5WB35Z0TK174336	\$ 19,845.95
B 331.96	Car	1FAFP55UX2G154424	\$ 8,000.00
B 331.98	Car	2FAFP72W74X124975	\$ 13,250.00
B 334.49	1996 Dodge Maxi Van	2B5WB35Z0TK174336	\$ 19,845.95
B 360.2	Camper Shell	280689	\$ 895.00
B 501.2	Target Training System	-	\$ 725.95
B 601.210	Radio	A8C00011	\$ 685.00
B 601.216	Radio	750091	\$ 875.00
B 601.219	Radio	B1400016	\$ 730.00
B 601.221	Radio	B2B00529	\$ 595.00
B 601.235	Radio	B3500759	\$ 568.60
B 601.239	Radio	B4501376	\$ 552.50
B 601.249	Radio	B58110231	\$ -
B 601.255	Radio	B6A10642	\$ 478.80
B 601.273	Radio	B9910585	\$ 700.00
B 642.1	Kennel	-	\$ 616.00
B 642.2	Kennel	-	\$ 698.96
B 651.30	Radar	PYT546000158	\$ 895.00
B 656.1	Ballistic Tactical Shield	-	\$ 1,295.00
B 998.1	Carport	-	\$ 695.00
BJ 214.1	Guard Tour System	B60001B31	\$ 1,170.00
BJ 236.54	Smart Switch	DNI194500WC	\$ 993.99
BJ 236.61	Desktop	MJ08E8NK	\$ 509.99
BJ 331.10	Van	1GAZGNFG8J1284857	\$ 30,090.00
BJ 331.8	Van	1GAZGNFG7H1120042	\$ 28,958.00
BJ 331.9	Van	1GAZGNFG9J1285726	\$ 30,090.00
BJ 361.61	Desktop	MJ09Z85L	\$ 542.31
BJ 362.1	Mower	113942	\$ 5,000.00
BJ 453.1	Drain Machine	-	\$ 850.00
BJ 607.1	Dishwasher	23-1072-819	\$ 6,316.00
BJ 612.10	Braising Pan	436430F	\$ 7,101.00
BJ 612.11	Bakers Table	-	\$ 387.00
BJ 612.14	Mixer w/ Stand	31-1320-401	\$ 4,271.00

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County ID	Description	Serial Number	Amount
BJ 612.15	Worktable	–	\$ 884.00
BJ 612.16	Worktable	–	\$ 912.00
BJ 612.17	Cooks Table	–	\$ 1,377.00
BJ 612.18	Griddle	74800073	\$ 4,488.00
BJ 612.22	Garbage Disposal	–	\$ 1,889.25
BJ 612.23	Food Cart	–	\$ 3,125.00
BJ 612.24	Food Cart	–	\$ 3,125.00
BJ 612.3	Toaster	0404DO3273	\$ 858.00
BJ 612.5	Cart	–	\$ 4,621.00
BJ 612.6	Slicer	561-195-609	\$ 2,612.00
BJ 612.8	Coffee Brewer	N561849	\$ 1,573.00
BJ 622.1	Restaurant Range	481923187	\$ 4,660.00
BJ 649.1	Freezer	S787866	\$ 3,274.00

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