



GRADY COUNTY
SHERIFF TURNOVER

Statutory Report

January 23, 2023

Cindy Byrd, CPA
State Auditor & Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT
JIM WEIR
GRADY COUNTY SHERIFF
JANUARY 23, 2023**

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April 17, 2023

BOARD OF COUNTY COMMISSIONERS
GRADY COUNTY COURTHOUSE
CHICKASHA, OKLAHOMA 73023

Transmitted herewith is the Grady County Officer Turnover Statutory Report for January 23, 2023. 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



Jim Weir
Grady County Sheriff
Grady County Courthouse
Chickasha, Oklahoma 73023

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for January 23, 2023:

- 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.
- Verify that the Sheriff maintains an evidence locker log and that the entrance to the evidence locker is restricted.
- 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, 2023

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SCHEDULE OF FINDINGS AND RESPONSES

Finding 2023-001 – Lack of Internal Controls and Noncompliance over Fixed Assets and Consumable Inventories

Condition: Through observation of records and the visual verification of fixed assets and consumable records, the following was noted:

- One personally owned weapon was listed on the County inventory list.
- Seventy-five (75) inventoried items could not be located. See Appendix 1.
- Forty-one (41) items were located, but were not reported on fixed asset inventory records. See Appendix 2.
- Sixty-eight (68) items were not properly identified with a county identification number. See Appendix 3.

Cause of Condition: Policies and procedures have not been adequately designed and implemented by county offices/departments to ensure the accurate reporting of fixed assets, and consumable inventory items, as well as adequate procedures to ensure equipment is properly identified in accordance with state statutes.

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 for account for fixed assets. Additionally, when consumable inventory items are not adequately documented, the opportunity for the misappropriation and undetected errors could result.

Recommendation: OSAI recommends the County Officers implement internal controls to ensure compliance with 19 O.S. § 178.1, 19 O.S. § 645, 19 O.S. § 1502(A)(1), 19 O.S. § 1502(B)(1), and 19 O.S. § 1504 regarding fixed assets and consumable inventory records. Annual counts of fixed assets should be on file with the County Clerk in accordance with state statutes.

Management Response:

Current County Sheriff: I have implemented controls to ensure a fixed asset count is performed each year and filed with the County Clerk. My office is in the process of updating and correcting the fixed asset listing.

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,

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designed to provide reasonable assurance regarding prevention or timely detection of unauthorized transactions and safeguarding assets from misappropriation.

Title 19 O.S. § 178.1, which 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. § 645, all county owned, rented, or leased road machinery or equipment be clearly and visibly marked "Property Of ..."

Title 19 O.S. § 1502(A)(1), which 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) which 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.

Title 19 O.S. § 1504 which requires the receiving officer to maintain a record of all items received, disbursed, stored, and consumed by the department.

APPENDICES

**COUNTY OFFICER TURNOVER STATUTORY REPORT
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APPENDIX 1

Seventy-Five (75) Items on Inventory List that Could Not be Located

Item Name	Serial Number	Inventory Number
Computer Tower	NSE200KKN11165200742	B-218-072
Restraint Belly Chains - 5 sets	N/A	N/A
Restraint Leg Irons - 10 sets	N/A	N/A
Motorola Handheld Radio	871TVS929	B-443-125
Remington Less Lethal Shotgun	D647407M	B-601-014
Panasonic Laptop Computer	OIKPR16601	N/A
Radar - Handheld	KE8456	N/A
Pepperball Pistol	9418	N/A
Taser X-26	N/A	B-601-053
Radio XTL2500	514CMF1211	GCSO2002
Radio XPR2500	776IY0320	N/A
Smart Siren	N/A	N/A
Radio XTL2500	514CLK0936	N/A
Eagle Radar	E19932	N/A
Federal Signal Siren Box	N/A	N/A
Taser X-26	X120026P1	B-601-074
Radio - Low Band Handheld	PMPN4137A	B-443-208
Apple I-Phone	F4GFR01PN731(J)	N/A
Radio - Low Band Handheld	871TUXP880	B-443-136
Pepperball Pistol	9431	N/A
Radio - Low Band in Car	511WW1006	B-443-157
Watch Guard in Car Camera	DVR2-086783	N/A
Radio - Handheld XPR7550E	871VXX147	B-443-199
Radio - In Car XTL2500	514CLK0947	N/A
Radio - In Car XTL2500	514CND1454	GCSO2070
Radio - In Car XTL2500	514CLK0954	N/A
Radio - In Car XTL2500	514CMF1209	GCSO2001
Radio - In Car 800	500CJK0659	B-443-216
Radio - In Car 800	500CKF136	B-443-217
Radio - In Car 800 XTL5000	500CKL0681	B-443-221
Radio - In Car 800 XTL5000	500CKF1819	B-443-220
Radio - In Car 800 XTL5000	500CKF1813	B-443-222

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Item Name	Serial Number	Inventory Number
Radio - In Car 800 XTL5000	500CLF1827	B-443-223
Radio - In Car 800 XTL5000	500CJK0657	B-443-224
Radio - In Car 800 XTL5000	500CJK0683	B-443-225
Radio - In Car XTL2500	514CMF1210	GCSO2002
Radio - In Car 800	500CJK1951	N/A
Apple I-Phone	DX3G36P5PLJP	N/A
Apple I-Phone	F4GFR014N72J	N/A
Radio - In Car Low Band	776TQ1S0308	N/A
Radio - 800 in Car	514CLK0962	N/A
Siren Box	20149	N/A
LoJack	N/A	N/A
Stalker Radar	41781	N/A
Stalker Radar Cone	KA4698	N/A
Radio - Hand Held XPR7550E w/Charger & Mic	871TVXX129	B-443-204
Taser X-26	X00-665676	B-601-069
Remington 870 Shotgun	D6740H	B-604-014
Taurus - 38 Special 357 Weapon	OK29762	N/A
Apple I-Pad	GG74Q73EJF80	B-218-090
Apple I-Pad 6	GG7YQ3GKJ8D	B-218-093
WatchGuard Vista Wi-Fi BWC	WFC1-043494	B-443-088
WatchGuard Vista Wi-Fi BWC	WFC1-043538	B-443-092
WatchGuard Vista Wi-Fi BWC	WFC1-043484	B-443-096
WatchGuard Vista Wi-Fi BWC	WFC1-043835	B-443-099
WatchGuard Vista Wi-Fi BWC	WFC1-043497	B-443-104
WatchGuard Vista Wi-Fi BWC	WFC1-042893	B-443-110
WatchGuard Vista Wi-Fi BWC	WFC1-106536	B-443-144
WatchGuard 8 Dock Station	VTS1-015294	B-443-169
WatchGuard Vista 8 Dock Station	VTS1-007487	B-443-170
WatchGuard Vista Wi-Fi BWC	WFC1-119940	B-443-172
WatchGuard Vista Wi-Fi BWC	WFC1-119948	B-443-173
WatchGuard 4RE In Cr Video	DVR2-087048	B-443-185
WatchGuard 4RE In Car Video	DVR2-086883	B-443-188
WatchGuard Vista Wi-Fi BWC	WFC1-110858	B-443-190
WatchGuard Vista Wi-Fi BWC	WFC1-135629	B-443-232
WatchGuard Vista Wi-Fi BWC	WFCA-135634	B-443-234
WatchGuard Vista Wi-Fi BWC	WFC1-135636	B-443-235

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Item Name	Serial Number	Inventory Number
WatchGuard 4RE In Car Video	DVR2-100415	B-443-239
WatchGuard 4RE In Car Video	DVR2-100375	B-443-240
WatchGuard 4RE In Car Video	DVR2-100394	B-443-241
WatchGuard 4RE In Car Video	DVR2-100444	B-443-242
WatchGuard 4RE In Car Video	DVR2-100401	B-443-243
WatchGuard 4RE In Car Video	DVR2-100391	B-433-244
WatchGuard 4RE In Car Video	DVR2-135061	B-443-249

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APPENDIX 2

Forty-One (41) Items Were Located That Were Not on Inventory List

Item Name	Serial Number
Stalker Radar Unit	DP004575
ASUS Tower Computer	NSE200KKN11193500508
ASUS Tower Computer	NSE200KKN11193500502
ASUS Tower Computer	NSE200KKN11202100739
Body Cam	WCFI-137366
Body Cam Charger	WGA00637-200
Genesis Radar	N/A
Handheld Radio	871TVXX121
Handheld Radio	205CGK3302
Handheld Radio	205CMD4140
HP Laptop	2AD6E854C8694115B4B1F5F9C399552D
I-Pad	KXQ53QQ66T
I-Pad	GG7YQ4XRJF8D
I-Phone	LXYYV4CG22
I-Phone	GTVMFV960P7
Mac Pro Mac Book	27077590253
Motorola In Car Radio 800 XTL5000	500CJK0673
Motorola Radio	XPR7550E
Motorola Radio GCSO 4020	205CMD4141
Motorola XTS5000 radio 721CGK3469	721CGK3469
Panasonic Laptop	7GKYA53222
Panasonic Laptop	1HTSA06942
Radar	DE024527
Soft Vest (2)	N/A
Stalker Radar	FR024527
Stop Sticks	N/A
Tactical Vest (2)	N/A
Taser 601-065	N/A
WatchGuard Body Cam	WFC-35061
WatchGuard Body Camera	WFC1-135631
Weapon - Penn Arms	GS5744

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Item Name	Serial Number
Weapon B-606-005 Springfield M1A	271811
Weapon Bushmaster B-606-027 AR-15	L316779
In Car Video	CAM7-143517
In Car Video	DVR2-056954
In Car Video	DVR2-086928
Body Worn Camera	WGA00600-200
Ford Taurus	122197
Ford Crown Victoria	152952
Chevy Tahoe	197472
Chevy Tahoe	71237

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APPENDIX 3

Sixty-Eight (68) Items on Inventory Did Not Have County Identification Numbers Attached

Item Name	Serial Number
Motorola Handheld radio	205CM04146
Apple I-Phone	F4LFQFQ4N72J
Apple I-Pad	GG7Y04ZGJF8D
Drone with Drone Pad	08QCEAU028CN
Icom Radio	7101783
LoJack	N/A
Model 7630 Gas Mask	N/A
I-Pad	No number recorded
Helmet IIIA	N/A
Motorola Handheld radio	514CGK0962
Motorola Handheld radio	205CMO4136
Motorola Handheld radio	205CGK3289
Motorola Handheld radio	037TNP661
Motorola Handheld radio	205CM04145
Apple I-Phone	F4LQEPVN725
Motorola Handheld radio	871TVXP902
Apple I-Phone	DX3Z36KCHG6W
Flashlight	363780
Verizon Hot Spot	990016875237206
Panasonic Laptop	OIKPR16601
Handheld Radar	KE8456
Kodak Digital Camera	M005013243
Laser Labs Window Tint Meter	517026434
Motorola Handheld radio	205CMD4147
Motorola Handheld radio	205CM04142
Apple I-Phone	F4LFQE4RN72J
Motorola Radio XPR2500	776IQY0320
Motorola Radio XTL2500	514CLK0936
Icom Radio	8633710
Honey Well Gas Mask	N/A
I-Phone	F4KFQY99N723

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Item Name	Serial Number
I-Phone	F4KFQZ62N72J
Motorola Handheld Radio	205CGK3292
I-Phone	F4KFQT31SJF8D
I-Phone	F4GFR01PN72J
I-Phone	F4LFQBT6N72J
Helmet IIIA	N/A
Honey Well Gas Mask	N/A
Logitech Bluetooth Keyboard	N/A
I-Phone	F4LQDN7N72J
I-Phone	DX3G36P5PLJP
I-Phone	F4GFR014N72J
LoJack	N/A
Flashlight and Charger	N/A
Kodak Camera	AZ251
Haenni Truck Scales (6)	R358.1 - R358.6
Arteck keyboard	20462013
Motorola Handheld Radio	500002827C47
Motorola Handheld Radio	50000CD2201
I-Pad	GG7YQ45JJF8D
I-Phone	F4GFR037N72J
Taser X-26	X13004MVV11003D
I-Pad	GGY7Q4FIJF8D
Motorola Handheld radio	205CGH3273
Motorola Lapel Mic	NMN619K
Motorola Lapel Mic	PMMN40025A
Implies Handheld Charger	N/A
Motorola Handheld Charger	N/A
I-Phone	F4GFR2PSNZJ
Taser X-26	X00-465818
I-Phone	F4GFR258N72J
Motorola Handheld Radio	514CCK0937
Motorola Handheld Radio	205CND1691
Stop Sticks	N/A
Gas Mask	N/A
I-Phone	F4LFQD5EN77J
Motorola Handheld radio	205CGK3299
Watchguard Body Worn Camera	WGA00600-200

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Cindy Byrd, CPA | State Auditor & Inspector

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