



GRANT COUNTY SHERIFF TURNOVER

Statutory Report

November 14, 2024

Cindy Byrd, CPA
State Auditor & Inspector

COUNTY OFFICER TURNOVER STATUTORY REPORT
SCOTT STERLING
GRANT COUNTY SHERIFF
NOVEMBER 14, 2024

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OKLAHOMA
Office of the State Auditor & Inspector

Cindy Byrd, CPA | State Auditor & Inspector

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April 4, 2025

BOARD OF COUNTY COMMISSIONERS
GRANT COUNTY COURTHOUSE
MEDFORD, OKLAHOMA 73759

Transmitted herewith is the Grant County Officer Turnover Statutory Report for November 14, 2024. 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,

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR



Scott Sterling
Grant County Sheriff
Grant County Courthouse
Medford, Oklahoma 73759

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for November 14, 2024:

- 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 Office is not exceeding the maximum amount of cash authorized for their change needs per 19 O.S. § 682.
- 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.

A handwritten signature in blue ink that reads "Cindy Byrd". The signature is written in a cursive, flowing style.

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR

February 6, 2025

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SCHEDULE OF FINDINGS AND RESPONSES

Finding 2025-001 – Lack of Internal Controls and Noncompliance Over Fixed Assets

Condition: During our review and test of two hundred and fifty (250) fixed assets, the following weaknesses were noted:

- Seventy-nine (79) items were listed on inventory but could not be located. (*Appendix 1*)
- Twenty-nine (29) items were not marked with the corresponding inventory number. (*Appendix 2*)
- Fifteen (15) items were disposed of but have not been removed from the inventory list. (*Appendix 3*)
- Nine (9) items were located but had not been added to the inventory list. (*Appendix 4*)
- Six (6) items had duplicate inventory numbers. (*Appendix 5*)
- Six (6) items did not have a corresponding serial number on the inventory list. (*Appendix 6*)
- Three (3) items were not properly marked with “Property of” on both sides. (*Appendix 7*)

Cause of Condition: Policies and procedures have not been adequately designed and implemented by management to ensure compliance with state statutes over fixed assets.

Effect of Condition: These conditions resulted in noncompliance with state statutes, opportunities for loss, misappropriation of county assets, inaccurate reporting of fixed assets, as well as inadequate procedures to ensure equipment is properly identified in accordance with state statutes.

Recommendation: The Oklahoma State Auditor and Inspector (OSAI) recommends that management implement policies and procedures to ensure compliance with state statutes and that fixed assets are safeguarded against misuse and loss.

Management Response:

Outgoing County Sheriff: Management chose not to respond.

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. § 421 states in part, "...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 of leased or otherwise let to it."

Title 19 O.S. § 1502 states,

- A. 1. The board of county commissioners or a designated employee shall:
 - a. prescribe a uniform identification system for all supplies, materials and equipment of a county used in the construction and maintenance of roads and bridges, and
 - b. create and administer an inventory system for all:
 - (1) equipment of a county having an original cost of Two Thousand Five Hundred Dollars (\$2,500.00) or more for use in the construction and maintenance of roads and bridges, and
 - (2) supplies and materials of a county purchased in lots of Two Thousand Five Hundred Dollars (\$2,500.00) or more for use in the construction and maintenance of roads and bridges.

Such person shall be the county road and bridge inventory officer.

2. a. In counties having a county budget board created pursuant to Section 1402 et seq. of this title, said board may, upon an affirmative vote of a majority of all the board members then in office, appoint a county road and bridge inventory officer who shall be employed by the county and shall have such duties as are provided in subparagraphs a and b of paragraph 1 of this subsection. In the event the board does not appoint a county road and bridge inventory officer the board of county commissioners or designee shall be the county road and bridge inventory officer. The appointed county road and bridge inventory officer shall be under the general supervision and direction of the appointing authority.

b. The appointed county road and bridge inventory officer shall be authorized necessary assistants to carry out the duties and responsibilities provided by law and as may be delegated by the appointing authority. Provided, the employment of such assistants shall be upon the approval of the appointing authority. The salary of the county road and bridge inventory officer and assistants shall be fixed by the appointing authority.

c. The appointed county road and bridge inventory officer shall, at the expense of the county, be authorized adequate office space, furnishings, equipment and supplies to carry out the duties and responsibilities of the county road and bridge inventory officer as provided by law and as may be delegated by the appointing authority. Provided, the acquisition of such furnishings, equipment and supplies shall be upon the approval of the

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appointing authority and the acquisition of office space shall be upon the approval of the board of county commissioners.

B. The board of county commissioners shall:

1. Prescribe a uniform identification system for all supplies, materials, equipment and information technology and telecommunication goods of a county not used in the construction and maintenance of roads and bridges; and

2. Create and administer an inventory system for all:

a. equipment and telecommunication goods of a county having an original cost of Two Thousand Five Hundred Dollars (\$2,500.00) or more and not used in the construction and maintenance of roads and bridges,

b. information technology hardware and software of a county having an original cost of Five Hundred Dollars (\$500.00) or more and not used in the construction and maintenance of roads and bridges, and

c. supplies and materials of a county purchased in lots of Two Thousand Five Hundred Dollars (\$2,500.00) or more and not used in the construction and maintenance of roads and bridges.

The board of county commissioners may designate an employee of that office to administer such inventory system.

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

Title 69 O.S. § 645 states in part, “The board of county commissioners shall cause each piece of county-owned, rented or leased road machinery and equipment, and each automobile and truck, to be marked in accordance with the provisions of this section. County-owned automobiles, trucks, road machinery and equipment shall be conspicuously and legibly marked PROPERTY OF (name of county) COUNTY, and leased automobiles, trucks, road machinery and equipment shall be conspicuously and legibly marked LEASED BY (name of county) COUNTY, on each side, in upper case letters, on a background of sharply contrasting color.

Appendix 1

COUNTY OFFICER TURNOVER STATUTORY REPORT
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Appendix 1

Items were listed on inventory but could not be located.

County Identification Number	Year	Make	Model	Serial Number
B-218.07	N/A	SYSTEMAX	WHOL	107310700
B-218.08	N/A	MICROSOFT	Surface	006535234553
B-218.11	N/A	MICROSOFT	Surface	001808432853
B-218.14	N/A	PANASONIC	CF54	6CTSA52388
B-218.17	N/A	MICROSOFT	Surface	002133532853
B-218.25	N/A	ALLWORKS	6X	06X000ADD025250
B-218.27	N/A	UBIQUITI	UBC-NVR	1547F44D9E798E3D2
B-218.31	N/A	SYSTEMAX	NO WHOL	107336359
B-218.32	N/A	DELL	SR1560SFHS	BZSD91200174
B-218.33	N/A	SYSTEMAX	CUSTOM	107314210
B-218.34	N/A	SYSTEMAX	CUSTOM	107314211
B-218.35	N/A	SYSTEMAX	CUSTOM	107508831
B-218.36	N/A	SYSTEMAX	CUSTOM	107508816
B-218.37	N/A	SYSTEMAX	CUSTOM	107508806
B-218.38	N/A	SYSTEMAX	CUSTOM	107508817
B-218.43	N/A	PANASONIC	CF-30	8FKSA54365
B-218.44	N/A	PANASONIC	CF-30	8FKSA44732
B-218.45	N/A	PANASONIC	CF-30	8FKSA49293
B-218.51	N/A	PANASONIC	CF-54	6HTSA83496
B-220.04	N/A	CISCO/MERKI	MR-16	Q2DD-CPUZ-4JXF
B-220.05	N/A	CISCO/MERKI	MR-16	Q2DD-CSCF-Y4W8
B-220.06	N/A	CISCO/MERKI	Z1	Q2HN-GVHT-BSF6
B-220.07	N/A	CISCO/MERKI	Z1	Q2HN-Y3VF-R4TS
B-220.10	N/A	CISCO/MERKI	MS 220-8P	Q2HP-CT25-3PEL
B-220.11	N/A	UBIQUITI	UA-24-SOOW	1622G802AA85F44C2
B-220.12	N/A	JUNIPER	EX3300+P	GE0215167
B-220.14	N/A	UBIQUITI	UA-48-500W	802AA89F89C9
B-220.15	N/A	UBIQUITI	UA-48-SOOW	BD7483C24E3430
B-221.01	N/A	LIFESIZE	PASSPORT	GQ645002F8864

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County Identification Number	Year	Make	Model	Serial Number
B-221.02	N/A	LIFESIZE	CAMERA	FK64500007861
B-221.03	N/A	GETAC	Veretos BC-02	BC20002619
B-221.04	N/A	GETAC	Veretos BC-02	BC20002606
B-221.06	N/A	GETAC	Veretos BC-02	BC20000727
B-221.07	N/A	GETAC	Veretos BC-02	BC20000547
B-221.08	N/A	GETAC	Veretos BC-02	BC20000836
B-221.09	N/A	GETAC	Veretos BC-02	BC20000558
B-221.10	N/A	GETAC	Veretos BC-02	BC20000498
B-221.12	N/A	GETAC	Veretos BC-02	BC20000865
B-602.02	N/A	HARRISON MOMENTUM	HDMV1B/HDM150	12512A0175
B-602.12	N/A	HARRISON MOMENTUM	HDMV1B/HDM150	12704D1198
B-602.13	N/A	HARRISON MOMENTUM	HDMV1B/HDM150	12512A0025
B-602.16	N/A	HARRISON MOMENTUM	HDMV1B/HDM153	-
B-602.17	N/A	HARRISON MOMENTUM	HD-PVF1B/HDP150	11D27A3455
B-602.18	N/A	HARRISON MOMENTUM	HD-PVF1B/HDP150	R13EFD0137
B-602.19	N/A	HARRISON MOMENTUM	HD-PVF1B/HDP150	11D27A3662
B-602.21	N/A	HARRISON MOMENTUM	HD-PVF1B/HDP150	11D27A3661
B-602.22	N/A	HARRISON MOMENTUM	HD-PVF1B/HDP150	11D27A3460
B-602.24	N/A	HARRISON MOMENTUM	HD-PVF1B/HDP150	R13EFD0136
B-602.25	N/A	HARRISON MOMENTUM	HD-PVF1B/HDP150	11D27A3663
B-602.26	N/A	HARRISON MOMENTUM	HD-PVF1B/HDP150	11D27A3459
B-602.32	N/A	HARRISON MOMENTUM	HDMU1B/HDM150	12512A0072
B-602.33	N/A	HARRISON MOMENTUM	HD-RUIB	12306A0380
B-602.34	N/A	HARRISON MOMENTUM	HD-RV1B	12326A1003
B-602.40	N/A	KENWOOD	NX700	B3100607
B-602.41	N/A	KENWOOD	NX700	B4300292
B-602.46	N/A	KENWOOD	7160	80900439
B-602.47	N/A	KENWOOD	8160	70800020
B-602.48	N/A	KENWOOD	7160	80900440
B-602.49	N/A	KENWOOD	7360	B3101322
B-602.50	N/A	KENWOOD	8160	70800020
B-602.51	N/A	KENWOOD	8360	B1700319

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County Identification Number	Year	Make	Model	Serial Number
B-605.1	N/A	FRIGIDAIRE	UKN	UKN
B-606.34	N/A	N/A	STANDARD	3069134
B-606.35	N/A	N/A	STANDARD	3067730
B-611.08	N/A	ALLWORKS	9212L	9212000000ADD875AC1
B-611.09	N/A	ALLWORKS	9212L	92122000000ADD75F94
B-611.10	N/A	ALLWORKS	9224	92240AD08917 A6
B-611.11	N/A	ALLWORKS	9224	92240ADD8917AD
B-611.12	N/A	ALLWORKS	9224	92240ADD89178D
B-611.13	N/A	ALLWORKS	9224	92240ADD8917 AC
B-612.06	N/A	AO SMITH	GCV50300	1508A009770
B-612.07	N/A	KELVINATOR	MRT18TRFWO	BA70907662
B-612.08	N/A	FRIGIDAIRE	LFHT2117LW2	4A10904457
B-614.01	N/A	LG	47LA6200	306RMGC4T063
B-614.02	N/A	LG	47LV4400	108RKGG1R591
B-614.03	N/A	LG	47LV4400	303RMMDSX035
B-616.05	2022	TASER	Taser7	X40016T70
B-616.08	2022	TASER	Taser7	X40016V99
B-617.01	2023	EOTECH	XPS2-2	A2383283
B-617.04	2023	EOTECH	XPS2-2	A2307373

Appendix 2

COUNTY OFFICER TURNOVER STATUTORY REPORT
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Appendix 2

Items were not marked with the corresponding inventory number on the inventory list.

County Identification Number	Year	Make	Model	Serial Number
B-218.12	N/A	PANASONIC	CF54	68TSA44614
B-218.15	N/A	PANASONIC	CF54	6BTSA44713
B-218.16	N/A	PANASONIC	CF54	6CTSA52369
B-218.52	N/A	PANASONIC	CF54	6HTSA83479
B-218.39	N/A	LENOVO	M720	MJ07G444
B-218.40	N/A	LENOVO	M720	MJ07G43X
B-218.42	N/A	PANASONIC	CF-31	2FTYA73739
B-218.48	N/A	HP	HP Pro 3500	MXL30307D1
B-218.49	N/A	PANASONIC	CF-54	6HTSA83490
B-218.50	N/A	PANASONIC	CF-54	6HTSA83509
B-218.52	N/A	DELL	Precision 7920	4TJZ2Q3
B-221.05	N/A	GETAC	Veretos BC-02	BC20002613
B-221.11	N/A	GETAC	Veretos BC-02	BC20000567
B-417.01	N/A	GENERAC	0058831/IOkw	7030560
B-417.02	N/A	GENERAC	N/A	1007675329
B-602.20	N/A	HARRISON MOMENTUM	HD-PVF1B/HDP150	R13EFD0131
aB-602.23	N/A	HARRISON MOMENTUM	HDMU1B/HDM150	12512A0028
B-602.27	N/A	HARRISON MOMENTUM	HDMV1B/HDM150	12512A0168
B-602.35	N/A	BIRD TECHNOLOGIES	N/A	161371-A28-37-07A
B-602.36	N/A	RAVEN	M4X/8 47800-022-01	U476-2033
B-602.43	N/A	KENWOOD	NX700	B4800736
B-602.53	2022	KENWOOD	NX-3220-K2	C2211228
B-605.2	N/A	FRIGIDAIRE	UKN	UKN
B-612.07	N/A	KELVINATOR	MRT18TRFWO	BA70907662
B-603.02	N/A	FORD	11 CROWN VIC	2FABP78VSBX171794
B-603.05	N/A	FORD	18 Expedition	1FMJU1GTOJEA05648
B-603.08	N/A	DODGE	22 Durango	1C4RDJFG9NC184611

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County Identification Number	Year	Make	Model	Serial Number
B-603.09	N/A	FORD	18 F-150	1FTEW1E51JKC35916
B-615.01	N/A	N/A	KM 1500	VR53486199

Appendix 3

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Appendix 3

Items that were disposed of but are still on the inventory list.

County Identification Number	Year	Make	Model	Serial Number
B-606.01	N/A	GLOCK	17	YGT175
B-606.02	N/A	GLOCK	17	YGR972
B-606.03	N/A	GLOCK	17	YGR971
B-606.05	N/A	GLOCK	17	YGR979
B-606.08	N/A	GLOCK	42	ACBC896
B-606.09	N/A	GLOCK	19	YLV294
B-606.10	N/A	GLOCK	19	YTF398
B-606.13	N/A	GLOCK	26	ZAH303
B0606.14	N/A	GLOCK	26	ZAH304
B-606.20	N/A	GLOCK	31	HBM662
B-606.21	N/A	GLOCK	21	FWL186
B-606.22	N/A	GLOCK	21	FWL185
B-606.23	N/A	GLOCK	21	FWL184
B-606.24	N/A	GLOCK	21	FWL183
B-606.25	N/A	GLOCK	21	FWL182

Appendix 4

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Appendix 4

Items that were located but not on the inventory list.

Description	Make	Model	Serial Number
RADIO	KENWOOD	NX5700K	C3610392
RADIO	KENWOOD	NX5700K	C4310299
RADIO	KENWOOD	NX5700K	C3610391
RADIO	KENWOOD	NX5700K	C2911322
RADIO	KENWOOD	NX5700K	C2A11261
RADIO	KENWOOD	NX5700K	C2A11263
RADIO	KENWOOD	NX5700K	C3110995
RADIO	KENWOOD	NX5700K	C3111219
RADIO	KENWOOD	NX5700K	C2A11262

Appendix 5

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Appendix 5

Items that had duplicate inventory numbers on the inventory list.

County Identification Number	Year	Make	Model	Serial Number
B-602.52	2022	KENWOOD	NX-3220-K2	C2211227
B-602.53	2022	KENWOOD	NX-3220-K2	C2211228
B-602.54	2022	KENWOOD	NX-3220-K2	C2211229
B-602.52	N/A	KENWOOD	NX-3220-K2	B9510267
B-602.53	N/A	KENWOOD	NX-3220-K2	B9510268
B-602.54	N/A	KENWOOD	NX-3220-K2	B9510269

Appendix 6

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Appendix 6

Items that did not have a corresponding serial number on the inventory list.

County Identification Number	Year	Make	Model	Serial Number
B-218.04	N/A	SYNOLOGY	RS812	C8K9N01028
B-218.05	N/A	SYNOLOGY	RS812	C8K9N00904
B-218.09	N/A	MICROSOFT	Surface	37745241053
B-218.10	N/A	MICROSOFT	Surface	16991234553
B-218.30	N/A	HP	HSTNN-C75C	CND3220NFT
B-605.2	N/A	FRIGIDAIRE	UKN	UKN

Appendix 7

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Appendix 7

Items that were not properly marked on both sides as belonging to the County.

County Identification Number	Year	Make	Model	Serial Number
B-603.01	N/A	FORD	16 F-150	1FTEW1EF3GKE78032
B-603.03	N/A	FORD	16 F-150	1FTEW1EF3GKE78033
B-603.06	N/A	FORD	18 F-150	1FTEW1EF3GKE35915



Cindy Byrd, CPA | State Auditor & Inspector

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