

**GRANT COUNTY SHERIFF, ROLAND HULA
SPECIAL AUDIT REPORT
JULY 1, 2003 THROUGH JUNE 30, 2005**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

August 29, 2005

Honorable Cathy Stocker
District Attorney – District No. 4
Garfield County Courthouse
114 W. Broadway
Enid, Oklahoma 73701

Transmitted herewith is the special audit report of the Grant County Sheriff, Roland Hula. We performed our audit in accordance with the requirements of **74 O.S. 2001, § 212.H.**

A report of this type is critical in nature; however, we do not intend to imply that our report failed to disclose commendable features in the present accounting and operating procedures of the Grant County Sheriff's Office.

The Office of the State Auditor and Inspector is committed to serve the public interest by providing independent oversight and by issuing reports that serve as a management tool to the State. Our goal is to insure a government which is accountable to the people of the State of Oklahoma.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our Office during the course of our special audit.

Sincerely,

A handwritten signature in black ink that reads "Jeff A. McMahán".

JEFF A. McMAHAN
State Auditor and Inspector

GRANT COUNTY SHERIFF, ROLAND HULA
SPECIAL AUDIT REPORT
JULY 1, 2003 THROUGH JUNE 30, 2005

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In accordance with the requirements of **74 O.S. 2001, § 212.H**, we have performed a special audit with respect to the Grant County Sheriff's Office for the period July 1, 2003 through June 30, 2005.

Our special audit primarily included, but was not limited to, the areas outlined as follows:

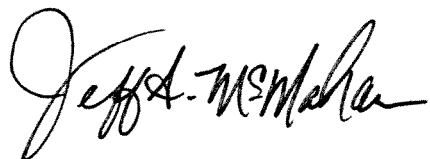
- We audited the official depository receipts for the Grant County Sheriff's Office to determine that receipts were issued for all funds collected in the office including fees, bonds, board of prisoner's reimbursements, donations, and any other collections.
- We audited the official depository deposit slips to determine that collections received in the Grant County Sheriff's Office were properly deposited with the County Treasurer.
- We audited the vouchers written to the Grant County Court Clerk to determine that receipts were written and deposited by the Grant County Sheriff for cash bonds.
- We audited the Grant County Sheriff's official depository account to determine that sheriff service fees were transferred to the Sheriff Service Fee Account on a monthly basis.

Our findings and recommendations are presented in the accompanying report.

Because the above procedures do not constitute an audit conducted in accordance with generally accepted auditing standards, we do not express an opinion on the account balances or financial statements of Grant County for the period July 1, 2003 through June 30, 2005. Further, due to the test nature and other inherent limitations of a special audit report, together with the inherent limitations of any internal control structure, there is an unavoidable risk that some material misstatements may remain undiscovered. This report relates only to the accounts and items specified above and does not extend to any financial statements of Grant County taken as a whole.

This report is intended to provide information to the District Attorney. This restriction is not intended to limit the distribution of the report, which is a matter of public record when released.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeff A. McMahahan". The signature is written in a cursive, flowing style with a large initial "J".

JEFF A. McMAHAN
State Auditor and Inspector

July 27, 2005

INTRODUCTION

The county sheriff is responsible for preserving the peace and protecting life and property within the county's jurisdiction. As the county's chief law enforcement officer, the sheriff has the power and authority to suppress all unlawful disturbances, to apprehend and secure persons charged with felony or breach of peace, and to operate the county jail.

In conjunction with the duties of the county sheriff's office and with regard to the receipting and, depositing of funds collected in the office, the county sheriff shall adhere to the following statutes.

In accordance with **28 O.S. 2001, § 9,**

"Every officer charging fees shall give a receipt therefor."

In accordance with **19 O.S. 2001, § 682,**

Every county officer shall deposit daily all monies received.

With regard to cash bonds, the county sheriff is to adhere to **59 O.S. 2001, § 1323,** which states,

"When the defendant has been admitted to bail, he, or another in his behalf, may make a cash bond by depositing with an official authorized to take bail, a sum of money, or nonregistered bonds of the United States, or of the state, or of any county, city or town within the state, equal in market value to the amount of such bail, together with his personal undertaking and an undertaking of such other person, if the money or bonds are deposited by another. Upon delivery to the official, in whose custody the defendant is, of a certificate of such deposit, he shall be discharged from custody in the cause."

With regard to reimbursement of the cost of feeding and boarding prisoners held for the Oklahoma Department of Corrections by the county sheriff's office, the following statutes should be adhered to.

19 O.S. 2001, § 180.43.B, states in relevant part,

"Each county sheriff may contract with the...Department of Corrections...of this state for the feeding, care, housing, and upkeep of...state...prisoners...in the county jail. Any funds received pursuant to said contract shall be the funds of the county where the...state...prisoners...are incarcerated and shall be deposited in a separate revolving fund with the county treasurer...."

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All purchases made pursuant to the provisions of this subsection shall be made pursuant to the purchasing procedures specified in the County Purchasing Act of **19 O.S. 2001, § 1500-1505**. Thus, those funds should be deposited in a special revenue cash fund with the county treasurer.

With regard to the authorization to execute service of sheriff service fees, **19 O.S. 2001, § 514** states,

“The sheriff in person, or by his under-sheriff or deputy, shall serve and execute, according to law, all process, writs, precepts and orders issued or made by lawful authorities, and to him directed, and shall attend upon the several courts of record held in his county.”

19 O.S. 2001, § 514.1 establishes an account for the collections of those fees.

“There is hereby created a cash account to be known as the “Sheriff’s Service Fee Account”. Monies from the account shall be expended by the sheriff in the lawful operation of his office.”

28 O.S. 2001, § 153, provides the schedule of court costs and fees, with the fee for serving or endeavoring to serve these aforementioned papers.

Also, **19 O.S. 2001, § 684** provides that these fees be transferred on a monthly basis from the official depository fund to the Sheriff Service Fee Account, as follows.

“All monies that shall be received during any calendar month by any officer, county board, county commission, or the members or employees of either thereof, accruing as a part of the funds of the county or municipal subdivision thereof, shall be paid into the county treasurer,-- 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 same belongs...”

SUMMARY OF FINDINGS

During the audit of the Grant County Sheriff's Office for the period July 1, 2003 to June 30, 2005, we became aware of certain instances of receipting and depositing irregularities primarily related to the collection of sheriff service fees, cash bonds, donations, reimbursements for the Department of Corrections, and other collections within the official depository account of the County Sheriff.

- We noted numerous instances in which it appears funds were received for cash bonds; however, these funds were not deposited into the Grant County Sheriff's official depository account. For the period beginning July 1, 2003 through May 19, 2005, it appears \$5,059.10 was neither receipted for cash bonds, nor deposited in the official depository account. However, vouchers were written for this total amount using sheriff service fees, Department of Corrections reimbursements, donations and other collections to cover the amount of cash bonds not deposited. **(See Schedule B)**
- We also noted that no receipts had been issued on the Grant County Sheriff's official depository account for the months of December 2003, May 2004, July 2004, and March 2005, and no deposits or receipts were issued for June 2005.
- We noted numerous instances in which it appears receipts were issued for cash bonds and service fees; however, these funds were not deposited into the Grant County Sheriff's official depository account. For the period beginning July 1, 2003 through May 19, 2005, it appears that receipts written for \$5,408.40 were not deposited in the official depository account. **(See Schedule C)**
- We noted one instance in which a purchase order #2234 dated 2/16/2005 for \$1,000.00 was paid from the Sheriff Service Fee (SF-2 account), and a warrant was issued to an individual for refund of a cash bond. The arrest date was 9/25/2004; however, there was no receipt issued or deposit made with the County Treasurer on behalf of the defendant during that time period. A review of the court docket revealed the Court Clerk had not received the cash bond of \$1,000.
- The amount of unaccounted for funds for the period beginning July 1, 2003 through June 30, 2005, appears to be \$11,467.50. **(See Schedule A)**

Finding 1: Unaccounted for Receipt and Deposit of Cash Bonds

Criteria: In conjunction with the duties of the County Sheriff's office and with regard to the receipting and depositing of funds collected in the office, the County Sheriff shall adhere to the following statutes.

In accordance with **28 O.S. 2001, § 9**, "Every officer charging fees shall give a receipt therefor." In accordance with **19 O.S. 2001, § 682**, "...every county officer shall deposit daily all monies received." (**See Page 3**)

With regard to cash bonds, the County Sheriff is to adhere to **59 O.S. 2001, § 1323**, which states,

"When the defendant has been admitted to bail, he, or another in his behalf, may make a cash bond by depositing with an official authorized to take bail, a sum of money, or nonregistered bonds of the United States, or of the state, or of any county, city or town within the state, equal in market value to the amount of such bail, together with his personal undertaking and an undertaking of such other person, if the money or bonds are deposited by another. Upon delivery to the official, in whose custody the defendant is, of a certificate of such deposit, he shall be discharged from custody in the cause."

Finding: We noted numerous instances in which it appears funds were received for cash bonds; however, these funds were not receipted nor deposited into the Grant County Sheriff's official depository account. For the period beginning July 1, 2003 through May 19, 2005, it appears \$5,059.10 was neither receipted for cash bonds, nor deposited in the official depository account. However, vouchers were written for this total amount using sheriff service fees, Department of Corrections reimbursements, donations and other collections to cover the amount of cash bonds not deposited. (**See Schedule B**)

We also noted that no receipts had been issued on the Grant County Sheriff's official depository account for the months of December 2003, May 2004, July 2004, and March 2005, and no deposits or receipts were issued for June 2005. We are unable to determine if additional funds were unaccounted for during these months.

Recommendation: We recommend the County Sheriff adhere to **19 O.S. 2001, § 682** and deposit daily all funds collected, that receipts be issued for all fees in accordance with **28 O.S. 2001, § 9**, and that the Sheriff adhere to **59 O.S. 2001, § 1323**, with regard to the manner in which cash bonds are properly accounted for by his office. We additionally recommend that the proper authorities review this finding and determine the appropriate action to be taken regarding these unaccounted for funds.

Finding 2: Sheriff Service Fees

Criteria: 19 O.S. 2001, § 514 states, "The sheriff in person, or by his undersheriff or deputy, shall serve and execute, according to law, all process, writs, precepts and orders issued or made by lawful authorities, and to him directed, and shall attend upon the several courts of record held in his county."

19 O.S. 2001, § 514.1 establishes an account for the collections of those fees.

"There is hereby created a cash account to be known as the "Sheriff's Service Fee Account". Monies from the account shall be expended by the sheriff in the lawful operation of his office."

28 O.S. 2001, § 153, provides the schedule of court costs and fees, with the fee for serving or endeavoring to serve these aforementioned papers.

Also, 19 O.S. 2001, § 684 provides that these fees be transferred on a monthly basis from the official depository fund to the Sheriff Service Fee Account, as follows.

"All monies that shall be received during any calendar month by any officer, county board, county commission, or the members or employees of either thereof, accruing as a part of the funds of the county or municipal subdivision thereof, shall be paid in the county treasurer, --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 same belongs..."

Finding: We noted that the sheriff service fees received had not been transferred on a monthly basis for at least the last two fiscal years beginning in July 2003. These fees should have been disbursed via a sheriff's depository voucher on a monthly basis and deposited by the County Treasurer on a miscellaneous receipt to be apportioned to the Sheriff Service Fee Account.

Effect: Because the fees were not transferred on a monthly basis, the balance in the depository account appears to have been used to refund cash bonds to individuals, while the cash bonds were never actually deposited.

Recommendation: We recommend that the County Sheriff adhere to 19 O.S. 2001, § 684, that requires the monies received during the month to be transferred to funds to accounts in which it belongs during the subsequent month.

Finding 3: Department of Corrections Reimbursement

Criteria : With regard to reimbursement of the cost of feeding and boarding state prisoners held for the Oklahoma Department of Corrections by the County Sheriff's office, the following statute should be adhered to.

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19 O.S. 2001, § 180.43.B states, "Each county sheriff may contract with the...Department of Corrections, ...of this state for the feeding, care, housing, and upkeep of...state...prisoners... in the county jail. Any funds received pursuant to said contract shall be the funds of the county where the ...state...prisoners...are incarcerated and shall be deposited in a separate revolving fund with the county treasurer...."

All purchases made pursuant to the provisions of this subsection shall be made pursuant to the purchasing procedures specified in the County Purchasing Act of **19 O.S. 2001, § 1500-1505**. Thus, those funds should be deposited in a special revenue cash fund with the County Treasurer, entitled Board of Prisoners.

Finding: We noted that the reimbursement for February 2005 for the boarding and feeding of State of Oklahoma prisoners from the State Department of Corrections in the amount of \$2,640.00 was deposited in the official depository account. This reimbursement comes to the County Sheriff in the form of a state of Oklahoma check and should be deposited with the County Treasurer on a miscellaneous receipt to be apportioned to a separate revolving fund, entitled Board of Prisoners (Department of Corrections).

Effect: Because the reimbursement was not deposited into the Board of Prisoners cash fund but instead deposited in the official depository account, it appears to have been used to refund cash bonds to individuals, while the cash bonds were never actually deposited.

Recommendation: As provided by **19 O.S. 2001, §180.43.B**, we recommend the County Sheriff deposit reimbursements for the board of prisoners into a separate revolving fund, entitled Board of Prisoners. Additionally, we recommend these funds be disbursed using purchase orders as prescribed by **19 O.S. 2001, § 1500-1505**.

Finding 4: Unaccounted for Deposit of Sheriff Service Fees, Cash Bonds, and Donations

Criteria: In accordance with **19 O.S. 2001, § 682**, every county officer shall deposit daily all monies received.

Finding: We noted numerous instances in which it appears receipts were issued for cash bonds and service fees, and in one instance a donation; however, those funds were not deposited into the Grant County Sheriff's official depository account. For the period beginning July 1, 2003 through May 19, 2005, it appears that receipts were written for \$5,408.40; however, those funds were not deposited in the official depository account. **(See Schedule C)**

Recommendation: We recommend that the Sheriff adhere to **19 O.S. 2001, § 682** and make daily deposits of all monies received. Additionally, the proper authorities should review this finding and determine the appropriate action that should be taken regarding these unaccounted for funds.

Finding 5: Purchase order issued for Bond Reimbursement

Criteria: With regard to cash bonds, the County Sheriff is to adhere to **59 O.S. 2001, § 1323**, which states,

“When the defendant has been admitted to bail, he, or another in his behalf, may make a cash bond by depositing with an official authorized to take bail, a sum of money, or nonregistered bonds of the United States, or of the state, or of any county, city or town within the state, equal in market value to the amount of such bail, together with his personal undertaking and an undertaking of such other person, if the money or bonds are deposited by another. Upon delivery to the official, in whose custody the defendant is, of a certificate of such deposit, he shall be discharged from custody in the cause.”

There is no statutory authority for the Sheriff to requisition funds from the Sheriff Service Fee Account appropriations to refund a cash bond.

Finding: We noted one instance in which purchase order #2234 dated February 16, 2005 for \$1,000.00 was paid from the Sheriff Service Fee (SF-2 account) and a county warrant was issued to an individual for a cash bond refund. The arrest date was September 25, 2004; however, there was no receipt issued or deposit made with the County Treasurer on behalf of the defendant, during that time period. A review of the court docket revealed the Court Clerk had not received the bond of \$1,000.00.

Effect: Because the cash bond for \$1,000.00 does not appear to have been deposited into the official depository account, the County Sheriff's office did not have adequate funds in that account to refund the cash bond, therefore, the purchase order was requisitioned and subsequently paid to the defendant.

Recommendation: We recommend that the refund of cash bonds be made from the funds from which the cash bond was receipted and deposited and that county appropriations never be used as a source for refunding cash bonds. We additionally recommend that proper authorities review this finding and determine the appropriate action to be taken regarding reimbursement to the Sheriff Service Fee Account.

21 O.S. 2001, § 341 states,

“Every public officer of the state or any county, city, town, or member or officer of the Legislature, and every deputy or clerk of any such officer and every other person receiving any money or other thing of value on behalf of or for account of this state or any department of the government of this state or any bureau or fund created by law and in which this state or the people thereof, are directly or indirectly interested, who either:

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First: Receives, directly or indirectly, any interest, profit or perquisites, arising from the use or loan of public funds in the officer's or person's hands or money to be raised through an agency for state, city, town, district, or county purposes; or

Second: Knowingly keeps any false account, or makes any false entry or erasure in any account of or relating to any moneys so received by him, on behalf of the state, city, town, district or county, or the people thereof, or in which they are interested; or

Third: Fraudulently alters, falsifies, cancels, destroys or obliterates any such account, shall, upon conviction, thereof, be deemed guilty of a felony and shall be punished by a fine of not to exceed Five Hundred Dollars (\$500.00), and by imprisonment in the State Penitentiary for a term of not less than one (1) year nor more than twenty (20) years and, in addition thereto, the person shall be disqualified to hold office in this state, and the court shall issue an order of such forfeiture, and should appeal be taken from the judgment of the court, the defendant may, in the discretion of the court, stand suspended from such office until such cause is finally determined."

We recommend the District Attorney review these findings to determine what action, if any, may be necessary.

GRANT COUNTY SHERIFF, ROLAND HULA
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* * * * *

Throughout this report there are numerous references to state statutes and legal authorities that appear to be potentially relevant to issues reviewed by this Office. The State Auditor and Inspector has no jurisdiction, authority, purpose or intent by the issuance of this report to determine the guilt, innocence, culpability or liability, if any, of any person or entity for any act, omission, or transaction reviewed and such determinations are within the exclusive jurisdiction of regulatory law enforcement, and judicial authorities designated by law.

The inclusion of cites to specific statutes or other authorities within this report does not, and is not intended to, constitute a determination or finding by the State Auditor and Inspector that the County or any of the individuals named in this report or acting on behalf of the County have violated any statutory requirement or prohibition imposed by law.

All cites and/or references to specific legal provisions are included within this report for the sole purpose of enabling the Authorities and other interested parties to review and consider the cited provisions, independently ascertain whether or not County policies, procedures or practices should be modified or discontinued, and to independently evaluate whether or not the recommendations made by this Office should be implemented.

**GRANT COUNTY SHERIFF, ROLAND HULA
SUMMARY OF UNACCOUNTED FOR FUNDS - SCHEDULE A
JULY 1, 2003 THROUGH JUNE 30, 2005**

Date	Voucher Number	Case Numbers	Variance
10/06/03	2267	CM-03-38	\$ 250.00
10/09/03	2268	CM-03-219	500.00
11/03/03	2269	CM-03-227	500.00
11/10/03	2271	CM-03-231	1,000.00
11/25/03	2272	CM-03-239	100.00
11/25/03	2273	CM-03-238	100.00
02/02/04	2276	CM-04-55	100.00
03/11/04	2277	not applicable	240.00
04/13/04	2278	CM-00-51	250.00
05/06/04	2279	CM-02-140	200.00
05/24/04	2280	CM-04-99	200.00
06/03/04	2281	CM-04-110	500.00
06/29/04	2284	CM-04-128	200.00
07/14/04	2287	not applicable	315.00
08/27/04	2289	TR-04-64	5.00
08/27/04	2290	FD-99-13	500.00
09/17/04	2291	TR-04-64	100.00
05/02/05	2309	CM-05-74	(0.90)
			\$ 5,059.10

Receipt Number	Date	Case Number	Total not Deposited
1854	08/05/03	not applicable	\$ 500.00
1881	09/25/04	CM-04-191	843.40
1894	08/12/04	not applicable	20.00
1895	none	not applicable	20.00
1897	10/21/04	not applicable	50.00
1898	10/25/04	not applicable	50.00
1899	10/25/04	not applicable	50.00
1900	11/04/04	not applicable	70.00
2049	09/12/04	CM-04-182,183	270.00
2057	11/17/04	not applicable	25.00
2061	11/29/04	not applicable	20.00
2063	12/13/04	not applicable	90.00
2067	01/04/05	not applicable	50.00
2070	01/06/05	CM-05-026	200.00
2073	02/02/05	not applicable	50.00
2075	02/04/05	CM-05-49	500.00
2078	02/14/05	CM-05-51	500.00
2077	02/15/05	CM-05-53	200.00
2081	04/12/05	CM-05-74	500.00
2083	05/08/05	CM-05-87	500.00
2086	05/15/05	CM-05-90	200.00
2085	05/15/05	CM-05-89	200.00
2086	05/19/05	CM-05-91	500.00
Cash Bonds Not Deposited			5,408.40
Purchase			
Order	Date	Purpose	
2234	02/16/05	refund bond	1,000.00
Unaccounted for Funds			\$ 11,467.50

**GRANT COUNTY SHERIFF, ROLAND HULA
UNACCOUNTED FOR RECEIPT AND DEPOSIT OF CASH BONDS - SCHEDULE B
JULY 1, 2003 THROUGH JUNE 30, 2005**

					Deposit and Receipt Information			
Date	Voucher Number	Issued to	Case Numbers	Amount	Date	#	Amount	Variance
10/06/03	2267	Grant County Court Clerk	CM-03-38	\$ 250.00			none	\$ 250.00
10/09/03	2268	Grant County Court Clerk	CM-03-219	500.00			none	500.00
11/03/03	2269	Grant County Court Clerk	CM-03-227	500.00			none	500.00
11/10/03	2271	Grant County Court Clerk	CM-03-231	1,000.00			none	1,000.00
11/25/03	2272	Grant County Court Clerk	CM-03-239	100.00			none	100.00
11/25/03	2273	Grant County Court Clerk	CM-03-238	100.00			none	100.00
02/02/04	2276	Grant County Court Clerk	CM-04-55	100.00			none	100.00
03/11/04	2277	City of Pond Creek	not applicable	240.00			none	240.00
04/13/04	2278	Grant County Court Clerk	CM-00-51	250.00			none	250.00
05/06/04	2279	Grant County Court Clerk	CM-02-140	200.00			none	200.00
05/24/04	2280	Grant County Court Clerk	CM-04-99	200.00			none	200.00
06/03/04	2281	Grant County Court Clerk	CM-04-110	500.00			none	500.00
06/29/04	2284	Grant County Court Clerk	CM-04-128	200.00			none	200.00
07/14/04	2287	City of Lamont	not applicable	315.00			none	315.00
08/27/04	2289	Grant County Court Clerk	TR-04-64	25.00	08/12/04	1894	20.00	5.00
08/27/04	2290	Grant County Court Clerk	FD-99-13	1,000.00	08/02/04		500.00	500.00
09/17/04	2291	Grant County Court Clerk	TR-04-64	100.00			none	100.00
05/02/05	2309	Grant County Court Clerk	CM-05-74	2,173.00	04/12/05	2081	2,173.90	(0.90)
	Totals			<u>\$ 7,753.00</u>			<u>\$ 2,693.90</u>	<u>\$ 5,059.10</u>

**GRANT COUNTY SHERIFF, ROLAND HULA
UNACCOUNTED FOR DEPOSIT OF SHERIFF SERVICE FEES,
CASH BONDS AND DONATIONS - SCHEDULE C
JULY 1, 2003 THROUGH JUNE 30, 2005**

Receipt Number	Date	Case Number	Receipt Amount	Purpose
1854	8/5/03	not applicable	\$ 500.00	Donation
1881	9/25/04	CM-04-191	843.40	Bond
1894	8/12/04	not applicable	20.00	Fees
1895	none	not applicable	20.00	No selt belt
1897	10/21/04	not applicable	50.00	Paper Service
1898	10/25/04	not applicable	50.00	Paper Service
1899	10/25/04	not applicable	50.00	Paper Service
1900	11/4/04	not applicable	70.00	3 DHS fingerprint fees
2049	9/12/04	CM-04-182,183	270.00	Bond
2057	11/17/04	not applicable	25.00	Fingerprint fee
2061	11/29/04	not applicable	20.00	No selt belt
2063	12/13/04	not applicable	90.00	Fees for Horse Removal
2067	1/4/05	not applicable	50.00	Fingerprint Fee
2070	1/6/05	CM-05-026	200.00	Bond
2073	2/2/05	not applicable	50.00	Fees
2075	2/4/05	CM-05-49	500.00	Bond
2078	2/14/05	CM-05-51	500.00	Bond
2077	2/15/05	CM-05-53	200.00	Bond
2081	4/12/05	CM-05-74	500.00	Bond
2083	5/8/05	CM-05-87	500.00	Bond
2086	5/15/05	CM-05-90	200.00	Bond
2085	5/15/05	CM-05-89	200.00	Bond
2086	5/19/05	CM-05-91	500.00	Bond
		Totals	<u>\$ 5,408.40</u>	