

STATUTORY REPORT

KIOWA COUNTY SHERIFF TURNOVER

December 20, 2012



*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
RUSS TATE
KIOWA COUNTY SHERIFF
DECEMBER 20, 2012**

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Oklahoma State Auditor & Inspector

2300 N. Lincoln Blvd. • State Capitol, Room 100 • Oklahoma City, OK 73105 • Phone: 405.521.3495 • Fax: 405.521.3426

February 7, 2013

RUSS TATE
BOARD OF COUNTY COMMISSIONERS
KIOWA COUNTY COURTHOUSE
HOBART, OKLAHOMA 73651

Transmitted herewith is the Kiowa County Officer Turnover Statutory Report for December 20, 2012. 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, appearing to read "Gary A. Jones".

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



Oklahoma State Auditor & Inspector

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Mr. Russ Tate
Kiowa County Sheriff
Kiowa County Courthouse
Hobart, Oklahoma 73651

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 20, 2012:

- Verify that equipment items on hand agree with inventory records as 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 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 Officer's depository account balances reconcile with the County Treasurer's records, and that cash that has not been deposited, 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 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, appearing to read "Gary A. Jones".

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

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SCHEDULE OF FINDINGS AND RESPONSES

Finding 2013 -1-Fixed Assets Inventory

Condition: While performing a verification of the Sheriff's inventory, the following discrepancies were noted:

- Twenty-nine items were not marked with a county identification number.

County Identification Number	Description	Serial Number	Cost
B404-00198	WELDER	KD438829	\$504.18
B211-00113	PAPER SHREDDER	DIO3838	\$599.88
B219-00408	CYBERROAM RECORDER	C069300920	\$734.00
B331-00371	2004CHEV MALIBU	1GIND52F74M655319	\$8,500.00
B331-00382	2003FORD CROWN VIC	2FAHP71W83X182049	NO VALUE ASSIGNED ON INVENTORY
B348-00351	TRAVEL TRAILER	4YDT26R266G917746	\$1,000.00
B348-00352	TRAVEL TRAILER	47CTS5P276L117138	\$1,000.00
B347-00414	2007CHEV TAHOE	1GNFK03078R230911	\$21,800.00
B348-00337	TRAILER	NOT DOCUMENTED	\$575.00
B606-00286	RIFLE	LGC016308	\$642.00
B616-00376	BULLETPROOF VEST	10021143/10021144	\$590.00
B616-00377	BULLETPROOF VEST	10021145/10021146	\$590.00
B616-00378	BULLETPROOF VEST	10021147/10021148	\$590.00
B616-00379	BULLETPROOF VEST	1002149/10021150	\$590.00
B616-00390	BULLETPROOF VEST	11064590/11064591	\$500.00
B616-00391	BULLETPROOF VEST	11064592/11064593	\$500.00
B616-00392	BULLETPROOF VEST	11064594/11064595	\$500.00
B616-00393	BULLETPROOF VEST	11064596/11064597	\$500.00
B616-00394	BULLETPROOF VEST	11064598/11064599	\$500.00
B616-00395	BULLETPROOF VEST	11064600/11064601	\$500.00

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County Identification Number	Description	Serial Number	Cost
B616-00396	BULLETPROOF VEST	11064602/11064603	\$500.00
B616-00397	BULLETPROOF VEST	11064604/11064605	\$500.00
B616-00398	BULLETPROOF VEST	11064606/11064607	\$500.00
B616-00399	BULLETPROOF VEST	11064608/11064609	\$500.00
B616-00400	BULLETPROOF VEST	11064610/11064611	\$500.00
B616-00401	BULLETPROOF VEST	11064612/11064613	\$500.00
B616-00402	BULLETPROOF VEST	11064614/11064615	\$500.00
B616-00403	BULLETPROOF VEST	11064616/11064617	\$500.00
B616-00404	BULLETPROOF VEST	11064618/11064619	\$500.00

We also noted these discrepancies with regard to the Sheriff's fixed assets inventory list:

- A 2001 Chevrolet Avalanche truck, was visually verified, but was not on the fixed assets inventory list.

The following items were on the fixed assets inventory list but could not be located on the date of our verification.

- Radio, identified with B602-00322,
- Bullet Proof Vest, identified with B606-00360,
- Zoom Lens/Cam, identified with B611-00345,
- Copier, identified by B213-00186,
- Computer system, identified by B218-00308A,
- Computer, identified by B218-00343, and
- Computer, identified by B218-00344.

Cause of Condition: Procedures have not been designed and implemented to ensure all fixed assets are recorded on the inventory listing, ensure fixed assets inventory is adequately marked with county identification numbers, and to ensure fixed assets inventory is safeguarded against loss and/or theft.

Effect of Condition: This condition could result in inventory items not being accurately accounted for and the County's assets may not be safeguarded.

Recommendation: OSAI recommends the Sheriff implement procedures to properly account for all fixed assets on the inventory listing and mark all equipment with identification numbers in accordance with 19 O.S. § 178.1. We further recommend that the Sheriff implement procedures to track all assets and safeguard the County's assets against loss and/or theft.

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Management Response:

Current County Sheriff:

1. I have concurred with the auditors findings and have corrected the discrepancy of the year model of the item listed. With regard to the Chevrolet Avalanche truck, it is a 2002 model, B-301-00383.
2. I have concurred with the auditors findings and have corrected the discrepancy of the inventory numbers as follows: B-611-00278 zoom lens/camera and B-616-00378 bullet proof vest.
3. All items listed, now have county identification numbers attached to the item.
4. We were unable to locate the following items: B-602-00322 radio, B-606-00360 bullet proof vest, and B-601-00345 zoom lens/ camera. A resolution will be made to dispose of these lost items.
5. The following items were inoperable and replaced, however, a resolution had not been made to junk these items and destroy them: B-213-00186 copier, B-218-00308A computer, B-218-00343 computer, and B-218-00344 computer. A resolution will be made to dispose of these junked items.

Criteria: Title 19 O.S. § 178.1 states in part:

The board of county commissioners in each county of this state shall take, or cause to be taken, an inventory of all working tools, apparatus, machinery and equipment belonging to the county or leased or otherwise let to it or to any department thereof. Other than that which is affixed to and made a part of lands and buildings, the cost of which as to each complete working unit thereof is more than Five Hundred Dollars (\$500.00), and thereafter maintain or cause to be maintained a continuous inventory record...biennially thereafter, or oftener...



OFFICE OF THE STATE AUDITOR AND INSPECTOR

2300 N. LINCOLN BOULEVARD, ROOM 100

OKLAHOMA CITY, OK 73105-4896

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