

**KIOWA
COUNTY
SHERIFF
TURNOVER**

DECEMBER 11, 2008

**STATUTORY
REPORT**



Oklahoma State Auditor
& Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT
BUCK JONES
KIOWA COUNTY SHERIFF
DECEMBER 11, 2008**

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STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA
State Auditor

MICHELLE R. DAY, ESQ.
Chief Deputy



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March 4, 2009

BOARD OF COUNTY COMMISSIONERS
KIOWA COUNTY COURTHOUSE
HOBART, OKLAHOMA 73651

Transmitted herewith is the Kiowa County Sheriff, Officer Turnover Statutory Report for December 11, 2008. The engagement was conducted in accordance with 19 O.S. § 171.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our office during the course of our engagement.

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

Sincerely,

A handwritten signature in blue ink that reads "Steve Burrage".

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

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Mr. Buck Jones
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 11, 2008:

- 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 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.

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, the amount of total claims approved for the operation of said Office was not in excess of limitations; a monthly report of the Office was on file with the County Clerk; the Officers' depository account balances reconciled with the County Treasurer's records and undeposited cash reconciled to receipts. With respect to equipment items on hand agreeing with inventory records, our findings are presented in the accompanying schedule of findings and responses.

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., section 24A.1 et seq.), and shall be open to any person for inspection and copying.



STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

December 11, 2008

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KIOWA COUNTY SHERIFF
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SCHEDULE OF FINDINGS AND RESPONSES

Finding 2009-1 – Fixed Assets Inventory

Criteria: Title 19 O.S. § 178.1 states, “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...”

Condition: The following equipment inventory items could not be located:

218-308A	Computer System	602-281	ICOM Radio
602-290	ICOM Radio	602-316	ICOM Radio
602-318	ICOM Radio	602-323	ICOM Radio
616-305	Bulletproof Safety Vest		

Effect: Inventory items were not accurately accounted for and the County’s assets may not be safeguarded.

Recommendation: OSAI recommends equipment inventory information be periodically reviewed, reconciled and updated, to detect errors and to maintain an accurate inventory record.

Views of responsible officials and planned corrective actions:

Computer System B218-10308A

The current administration has investigated the referenced computer system, and has been unable to positively confirm its location. The current administration confirms that the Sheriff’s office has three computer systems, but they have not been able to confirm individual item numbers on specific items. The Sheriff’s office plans to take photographs of the equipment in his control for future identification. As of this time, no action will be taken to add or remove from inventory until more information is available.

ICOM Radios B602-0290; B602-0318; B602-0281; B602-0316; B602-0323

Items 290, 281, and 323 could not be located and will be officially removed from County inventory. Item 0316 is currently in use by a deputy and is on both the County Clerk and County Sheriff inventories. Item 0318 was located, and due to the condition of the item, will be officially junked.

Bulletproof Safety Vest B616-0305

This item could not be located and will be removed from the inventory listings.



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