

**LATIMER  
COUNTY  
SHERIFF  
TURNOVER**

DECEMBER 29, 2008

**STATUTORY  
REPORT**



Oklahoma State Auditor  
& Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT  
CHRIS FORD  
LATIMER COUNTY SHERIFF  
DECEMBER 29, 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 23, 2009

BOARD OF COUNTY COMMISSIONERS  
LATIMER COUNTY COURTHOUSE  
WILBURTON, OKLAHOMA 74578

Transmitted herewith is the Latimer County Sheriff, Officer Turnover Statutory Report for December 29, 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". The signature is written in a cursive, flowing style.

STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

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Mr. Chris Ford  
Latimer County Sheriff  
Latimer County Courthouse  
Wilburton, Oklahoma 74578

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 29, 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 is 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 finding is included 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 29, 2008

**COUNTY OFFICER TURNOVER STATUTORY REPORT**  
**CHRIS FORD**  
**LATIMER COUNTY SHERIFF**  
**DECEMBER 29, 2008**

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**SCHEDULE OF FINDINGS AND RESPONSES**

**Finding 2009-1 – Fixed Assets**

Criteria: 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 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 thereof and of like tools, apparatus, machinery and equipment purchased, leased or otherwise coming into custody of the county or any office, board, department, commission or any or either thereof, and the disposition thereof whether sold, exchanged, leased or let where authorized by statute, junked, strayed or stolen, and biennially thereafter...”

Condition: It was noted that a complete and accurate inventory of all office furniture and equipment was not kept. The 66 items unable to be located during the 2005 turnover engagement are still listed on the Sheriff’s inventory for this period. (See Appendix A) Also, an additional 27 items noted on their inventory could not be located. (See Appendix B)

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: As discussed with OSAI, the new sheriff will work to complete a complete inventory once he takes office.

**CHRIS FORD, COUNTY SHERIFF  
LATIMER COUNTY, OKLAHOMA  
SCHEDULE OF FINDINGS AND RESPONSES**

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**APPENDIX A**

Following are the 66 items unable to be located during the 2005 turnover engagement and also during the 2009 turnover engagement.

<u>Item No.</u>	<u>County ID No.</u>	<u>Description</u>	<u>Serial Number</u>
1	B606.3	High Standard Riot Shotgun	P02538
2	B606.6	Iver Johnson 30 Cal.	DD00348
3	B606.8	Savage Riot Shotgun	P20600
4	B606.9	Marlin 30-30 Rifle	E24945
5	B610.1	Omega Stun Gun	921465
6	B610.4	Omega Stun Gun	921956
7	B610.5	Motorola Radius P100	759TQQA891
8	B610.6	Uniden Radio	45004982
9	B610.8	Tempo Hand Held Radio	S-410027
10	B610.9	Uniden Radio	55000571
11	B610.10	Omega Stun Gun	921206
12	B450	Shop Vac	61715-10
13	B451	Weed Eater Br.	1J143H714
14	B610.12	Uniden Radio	55000365
15	B601.4	Motorola Radio	433HGS1448
16	B601.5	Motorola Radio	776ASL1252
17	B601.6	Motorola Radio	433HGS1447
18	B601.9	Motorola Base	159TUN5256
19	B601.12	Motorola Radio	159TUYA847
20	B699.5	Panasonic Camcorder	B2WA15292
21	B699.15	Siren Whelen	202830100
22	B201	Panasonic Typewriter	OKM51A03692
23	B201.1	Smith/Corona SL460	2229919
24	B201.2	Smith/Corona	2229436
25	B201.3	Smith/Corona W.P. 2000	NA5HH
26	B203.1	Calculator	EC3014
27	B203	Calculator EL1182	8027159
28	B203.2	Calculator-Royal 6600HD	44972608
29	B218	Canon Copier NQ2120	VJB06068
30	B218.1	Minolta Copier ER2100	3683082
31	B218.2	Electro Sharp Sharpener	none noted
32	B219	IBM MD 40sx Computer	23-AH249



**CHRIS FORD, COUNTY SHERIFF  
LATIMER COUNTY, OKLAHOMA  
SCHEDULE OF FINDINGS AND RESPONSES**

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<u>Item No.</u>	<u>County ID No.</u>	<u>Description</u>	<u>Serial Number</u>
33	B219.1	IBM Laser Printer	11-AKG70
34	B219.2	IBM Monitor	72-1417684
35	B219.3	Okidata Laser Printer	404A0063224
36	B219.4	Intel Computer	none noted
37	B219.5	Samsung Monitor	none noted
38	B601.7	Motorola maratrac radio	776AQU1177
39	B601.14	Motorola radius GM300	159TUEE566
40	B601.15	Motorola radius GR300	159TVG1706
41	B601.16	Motorola radius GM300 repeater	HLN3052A
42	B601.17	Telenave Duplexer	3258
43	B610	Motorola Radius P100	759TQ56818
44	B610.1	Omega Stun Gun	921465
45	B610.4	Omega Stun Gun	921956
46	B610.6	Uniden Radio	45004982
47	B610.7	Motorola HT220	none noted
48	B610.12	Uniden Radio	555000365
49	B610.13	Omega Stun Gun	921460
50	B610.14	Uniden Radio FPH510D	35000701
51	B610.15	Bendix/King BPT2000	none noted
52	B610.17	Uniden Rapid Charger	45004134
53	B610.18	Uniden Rapid Charger	35002049
54	B610.19	Bendix/King Trickle Charger	LAA300
55	B610.21	Uniden Radio FPH510D	35000591
56	B610.22	Uniden Rapid Charger	25000499
57	B610.23	Uniden Rapid Charger	35002225
58	B610.24	Astron Power Supply	9409863
59	B699.4	Radar Decatur	3080
60	B699.7	Radar Decatur	3547
61	B699.13	Radar Decatur	3540
62	B699.18	Genesys Camera	30767
63	B699.19	Cslilin 12" monitor	F12001307
64	B699.20	Cslilin 12" monitor	F12001308
65	B699.22	Panasonic Camcorder	B2VA15542
66	B610.9	Uniden Radio	SS000591



**CHRIS FORD, COUNTY SHERIFF  
LATIMER COUNTY, OKLAHOMA  
SCHEDULE OF FINDINGS AND RESPONSES**

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**APPENDIX B**

The following are the additional 27 items unable to be located during this turnover engagement period.

<u>Item No.</u>	<u>County ID No.</u>	<u>Description</u>	<u>Serial Number</u>
1	B606.1	Remington 870 12 gauge	A913435M
2	B606.5	Iver Johnson 30 Cal.	DD00411
3	B606.7	Iver Johnson 30 Cal.	206
4	B410	Jack	GF9312052591
5	B410.1	Jack	GF9401000222
6	B331	1994 Jeep	172397
7	B601	Motorola Radio	776AJF1063
8	B601.1	Motorola Radio	776AQS0512
9	B601.2	Motorola Radio	776ATC0395
10	B601.3	Motorola Radio	776HPL0853
11	B601.8	Motorola Base	222CQU0350
12	B601.10	Motorola Mic	64C82977M01
13	B601.11	Motorola Mic	HMN1038D
14	B601.13	Motorola Radio	159TUCH713
15	B601.14	Motorola Radio	159TUYA846
16	B699.4	Radar	none noted
17	B699.7	Radar MV Range Master	none noted
18	B699.9	Panasonic Camcorder	none noted
19	B699.12	Panasonic Camcorder	none noted
20	B699.13	Radar Range master	none noted
21	B610.2	Uniden Radio	45004981
22	B610.3	Uniden Radio	35000593
23	B610.11	Uniden Radio	35000585
24	B610.16	Uniden Rapid Charger	45004140
25	B610.20	Uniden Rapid Charger	35000163
26	B699.9	Panasonic Camcorder	BZWA15503
27	B699.12	Panasonic Camcorder	B2WA15437



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