

LeFLORE COUNTY SHERIFF TURNOVER

DECEMBER 31, 2008

STATUTORY REPORT



Oklahoma State Auditor
& Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT
BOB CAMPBELL
LeFLORE COUNTY SHERIFF
DECEMBER 31, 2008**

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STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA
State Auditor

MICHELLE R. DAY, ESQ.
Chief Deputy



2300 N. Lincoln Boulevard State Capitol, Room 100 Oklahoma City, OK 73105-4801 Phone (405) 521-3495 Fax (405) 521-3426 www.sai.ok.gov

March 19, 2009

BOARD OF COUNTY COMMISSIONERS
LeFLORE COUNTY COURTHOUSE
POTEAU, OKLAHOMA 74953

Transmitted herewith is the LeFlore County Sheriff, Officer Turnover Statutory Report for December 31, 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. Bob Campbell
LeFlore County Sheriff
LeFlore County Courthouse
Poteau, Oklahoma 74953

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 31, 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 and the matter of segregation of duties, our findings are 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.

A handwritten signature in blue ink, appearing to read "Steve Burrage". The signature is fluid and cursive, with the first name "Steve" written in a larger, more prominent script than the last name "Burrage".

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

January 5, 2009

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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 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 current inventory of all office furniture and equipment was not kept up to date with the County Clerk’s office. A listing of inventory that was unable to be located or noted to be missing follows in the accompanying Appendix A.

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

Recommendation: OSAI recommends that the location or the disposition of these items be investigated and that the inventory records be updated accordingly. Additionally, OSAI recommends that the Board of County Commissioners cause a biennial inventory to be taken of all working tools, apparatus, machinery and equipment belonging to the County Sheriff and such inventories be documented on form #3512 and filed with the County Clerk accordingly.

Views of responsible officials and planned corrective actions: As discussed with OSAI, the incoming sheriff will work to complete a thorough equipment check.

Finding 2009-2 – Segregation of Duties

Criteria: Accountability and stewardship are overall goals in evaluating management’s accounting of funds. To help ensure a proper accounting of funds, the duties of receiving, receipting, recording, depositing cash and checks, reconciliations, and transaction authorization should be segregated.

Condition: Based on inquiries of County personnel and testwork performed, it was noted that receiving, receipting, recording, depositing cash and checks, reconciliations, and transaction authorization within all County offices were not properly segregated to assure adequate internal control structure.

Effect: This condition could result in unrecorded transactions, misstated financial reports, undetected errors, or misappropriation of assets.

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Recommendation: OSAI recommends management be aware of these conditions and realize that concentration of duties and responsibilities in a limited number of individuals is not desired from a control point of view. The most effective controls lie in management's knowledge of office operations and a periodic review of operations.

Views of responsible officials and planned corrective actions: We concur with the State Auditor's findings. Management does have knowledge of office operations and will perform a periodic review of these operations.

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APPENDIX A

<u>Item No.</u>	<u>Description</u>	<u>Serial Number</u>
1	Typewriter	11-0226924
2	Cameras	None
3	Cameras	436351
4	Transcriber	61505
5	Copier	360459
6	Converter/Recorder	None
7	Radio	303CES0801
8	Radio	5226
9	Radio	220172
10	Radio	U110028
11	Radio	18U030050
12	Radio	931240766
13	Radio	504T21340
14	Radio	500490
15	Radio	159TXN7934
16	Radio	65001387
17	Radio	2XU350201
18	Radio	2YU360299
19	Radio	9N010433
20	Radio	2C400157
21	Radio	869YCS6330
22	Riot Shot Gun	J-420077
23	Computer	824790
24	Computer	0022409842
25	Printer	13AN4014660K
26	Computer Rack Mount	None
27	Ear Mic Kit	None
28	Jail Record Book	None
29	Walkie-Talkie	60702999
30	Partition/Slide	None
31	Radars	KK33952
32	Radars	KK33933

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<u>Item No.</u>	<u>Description</u>	<u>Serial Number</u>
33	Shredder	162.113 03545K
34	Spike system	None
35	Walkie-Talkies	04403
36	Walkie-Talkies	04409
37	Typewriter	5JM03A-31306
38	Cameras	None
39	Cameras	None
40	Copier	41K-323212
41	Timeclock	755047AG
42	Voice Recorder	425489
43	Radio	5223
44	Radio	245598
45	Radio	042540
46	Radio	11U010100
47	Radio	U030053
48	Radio	312T10487
49	Radio	505T233360
50	Radio	F9.71613
51	Radio	191713
52	Radio	192148
53	Radio	39U440137
54	Radio	193880
55	Radio	869FBN4150
56	Radio	869FCG8156
57	Radio	869YDO321
58	Computer	23-AD853
59	Computer	00701122
60	Computer	0023864640
61	Printer	OAAN4007173K
62	Computer system	None
63	Inkless Finger	None
64	Walkie-Talkies	60702998
65	Camcorder	70955814
66	Walkie-Talkies	U150069

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<u>Item No.</u>	<u>Description</u>	<u>Serial Number</u>
67	Radar	KK33889
68	Walkie-Talkie	174FUQD575
69	Walkie-Talkie	174FWLC309
70	Spike system	None
71	Walkie-Talkie	04408
72	Walkie-Talkie	04549
73	Desk	None
74	Desk	None
75	Desk	None
76	Typewriter	11-004-9899
77	TV Cameras	332317 & 335047
78	Watercooler	None
79	Watercooler	MQ41699
80	Watercooler	XM65892
81	Watercooler	XM84961
82	Watercoolers	UM37017 & UM27326
83	Watercooler	TM26799
84	Copier	36015720
85	Copier	K02-288959
86	Copier	916MR
87	Copier	369808
88	1980 Truck	TCL14AS500054
89	1984 Chevrolet Blazer	1G8ED18J4EF106625
90	1984 Chevrolet Blazer	1G8ED18J4EF115435
91	1996 Car	2FALP71W3TX158848
92	1990 Car	1FAPP604XLH115961
93	Radio	431HHJ0228
94	Radio	MX76KFU66A-1380882
95	Radio	U090052 & U0900090
96	Radio	70-1337 & B1443
97	Radio	869FCG8188
98	Radio	055435
99	Radio	None
100	Radio	0331104

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<u>Item No.</u>	<u>Description</u>	<u>Serial Number</u>
101	Washer	415710
102	Washer	9805029181
103	Computer	M7E61604808H-1
104	Computer	S6714HVT3U391
105	Computer	233 & S566
106	Computer	89935957A
107	Printer	TH42Q1410P
108	Computer	None
109	Computer	None
110	Fax Machine	MY1BDD608W
111	Fax Machine	MY21VD609DCOH
112	Freezer	11034195AV
113	Freezer	WB40533248
114	Refrigerator	149952
115	Washer (Extra)	084-44-12999
116	Dryer	GF222017H
117	Radar	BEE245002656
118	Dryer	S9804144542
119	Walkie Talkies	None



**OFFICE OF THE STATE AUDITOR AND INSPECTOR
2300 N. LINCOLN BOULEVARD, ROOM 100
OKLAHOMA CITY, OK 73105-4896**

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