



# LINCOLN COUNTY SHERIFF TURNOVER

## Statutory Report

January 8, 2025

**Cindy Byrd, CPA**  
State Auditor & Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT  
CHARLIE DOUGHERTY  
LINCOLN COUNTY SHERIFF  
JANUARY 8, 2025**

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**OKLAHOMA**  
Office of the State Auditor & Inspector

Cindy Byrd, CPA | State Auditor & Inspector

2300 N. Lincoln Blvd., Room 123, Oklahoma City, OK 73105 | 405.521.3495 | [www.sai.ok.gov](http://www.sai.ok.gov)

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April 4, 2025

BOARD OF COUNTY COMMISSIONERS  
LINCOLN COUNTY COURTHOUSE  
CHANDLER, OKLAHOMA 74834

Transmitted herewith is the Lincoln County Officer Turnover Statutory Report for January 8, 2025. 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,

CINDY BYRD, CPA  
OKLAHOMA STATE AUDITOR & INSPECTOR



# OKLAHOMA

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Kevin Garrett  
Lincoln County Sheriff  
Lincoln County Courthouse  
Chandler, Oklahoma 74834

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for January 8, 2025:

- Verify that equipment items on hand agree with inventory records maintained per 19 O.S. § 178.1 and 19 O.S. § 178.2.
- 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 Office is not exceeding the maximum amount of cash authorized for their change needs per 19 O.S. § 682.
- Verify that the Officers' depository account balances reconcile with the County Treasurer's records and that undeposited cash reconciles to receipts.
- Verify that the Inmate Trust Ledgers are reconciled to the Bank Statement in accordance with 19 O.S. § 531.
- Verify that the Sheriff maintains an evidence locker log and that the entrance to the evidence locker is restricted. Document who has access (keys or combination) to the evidence locker.
- Verify that the Sheriff has entered all confiscated license plates into the Oklahoma Temporary Motorist Liability Plan system per 47 O.S. § 7-621 through 47 O.S. § 7-628.
- Verify that the Sheriff maintains a log of all county owned weapons and to whom they are issued.

Information addressed in this report is the representation of the respective county officer.

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 that reads "Cindy Byrd". The signature is written in a cursive, flowing style.

CINDY BYRD, CPA  
OKLAHOMA STATE AUDITOR & INSPECTOR

February 14, 2025

**COUNTY OFFICER TURNOVER STATUTORY REPORT**  
**CHARLIE DOUGHERTY**  
**LINCOLN COUNTY SHERIFF**  
**JANUARY 8, 2025**

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**SCHEDULE OF FINDINGS AND RESPONSES**

**Finding 2025-001 – Lack of Internal Controls and Noncompliance Over Fixed Assets Inventory**

**Condition:** During our review and test of three hundred sixty-eight (368) fixed asset items, the following weaknesses were noted:

- An inventory list was not on file with the County Clerk's office.
- Excel spreadsheet has two hundred forty-four (244) fixed asset items were listed on inventory; however, these items could not be located. *(See Appendix 1)*
- Forty-six (46) fixed asset items were not properly marked with a county identification number. *(See Appendix 2)*
- Twenty-three (23) fixed asset items were located; however, they were not listed on the fixed assets inventory. *(See Appendix 3)*

**Cause of Condition:** Policies and procedures have not been adequately designed and implemented by management to ensure compliance with state statutes over fixed assets inventory.

**Effect of Condition:** These conditions resulted in noncompliance with state statutes. Opportunities for loss and misappropriation of assets may be more likely to occur when the county does not have procedures in place to accurately account for fixed assets inventory.

**Recommendation:** The Oklahoma State Auditor & Inspector's Office (OSAI) recommends management implement policies and procedures to ensure compliance with state statutes. This would include maintaining an accurate fixed assets inventory, ensure items are properly marked with a county identification number, and ensure it is on file with the County Clerk.

**Management Response:**

**Incoming Sheriff:** I took office on January 2, 2025. This office will comply to the laws and rules on operating the Sheriff's office.

**Outgoing Sheriff:** All inventory was listed in the reporting system and to my knowledge was turned into the Clerk's office. The items that could not be located, all items listed with the exception of the 150 mhz radios were issued to or remain in the Sheriff's Office. The 150 mhz radios were surplus or donated. The times not marked primarily consist of high use items which are not conducive to labeling due to their nature and frequent handling. Additionally, some items may have been labeled in a manner that is not immediately visible, ensuring the label remains intact and cannot be easily removed. Others may have been removed from service or relocated, contributing to the difficulty in identifying their markings. The discrepancies in serial numbers and identification numbers appear to be a result of human error.

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**Criteria:** The United States Government Accountability Office’s *Standards for Internal Control in the Federal Government* (2014 version) aided in guiding our assessments and conclusion. Although this publication (GAO Standards) addresses controls in the federal government, this criterion can be treated as best practices and may be applied as a framework for an internal control system for state, local, and quasigovernmental entities.

The GAO Standards – Principle 10 – Design Control Activities – 10.03 states in part:

*Physical control over vulnerable assets*

Management establishes physical control to secure and safeguard vulnerable assets. Examples include security for and limited access to assets such as cash, securities, inventories, and equipment that might be vulnerable to risk of loss or unauthorized use. Management periodically counts and compares such assets to control records.

The GAO Standards – Section 2 – Objectives of an Entity – OV2.24 states in part:

*Safeguarding of Assets*

Management designs an internal control system to provide reasonable assurance regarding prevention or prompt detection and correction of unauthorized acquisition, use, or disposition of an entity’s assets.

Title 19 O.S. § 178.2 requires every county officer to take, record, maintain and report inventories of properties in their respective custody. Such inventory shall be filed with the County Clerk.

Title 19 O.S. § 1502(B) (1) requires a prescribed uniform identification system for all supplies, materials, and equipment of a county not used in the construction and maintenance for roads and bridges.

**Finding 2025-002 – Lack of Internal Controls and Noncompliance Over Expenditures Exceeding Amount Allowable for Outgoing Officer**

**Condition:** While examining the fund balances of the County Sheriff, the following funds exceeded the limitations of allowable amounts imposed by state statute:

<b>Fund Name</b>	<b>Beginning Balance July 1, 2024</b>	<b>50% of Beginning Balance</b>	<b>Ending Balance December 31, 2024</b>	<b>Fund Over/(Under)</b>
Sheriff Service Fee	\$116,155	\$58,077	\$33,380	(\$24,697)
Jail-ST	\$126,142	\$63,071	\$42,181	(\$20,890)
Safe OK Grant	\$9,693	\$4,847	\$4,360	(\$487)



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**Cause of Condition:** Policies and procedures have not been adequately designed and implemented to ensure the allocated amount set forth is not exceeded when a County Sheriff will not immediately serve a succeeding term in the same office.

**Effect of Condition:** This condition resulted in noncompliance with state statute and could “void” any warrants issued in excess of the allocated amount set forth in 19 O.S. § 347 C.

**Recommendation:** OSAI recommends management design and implement policies and procedures to ensure the allocated amount set forth is not exceeded when a county sheriff will not immediately serve a succeeding term in the same office.

**Management Response:**

**Incoming Sheriff:** I took office on January 2, 2025. This office will comply to the laws and rules operating the Sheriff’s Office.

**Outgoing Sheriff:** The Sheriff’s Service Fee is utilized to fund salaries for School Resource Officers on a reimbursement basis. The reimbursements for November and December had not been received prior to my departure. The Jail Sales Tax is allocated exclusively for salaries. Prior to the incoming Sheriff taking office, staff resignations resulted in compensatory time payouts. Additionally, the jail administrator had authorized overtime to address staffing shortages. The Safe OK Grant funds overtime shifts. All shifts were scheduled and conducted in accordance with grant guidelines and procedures.

**Criteria:** The GAO Standards – Section 2 – Establishing an Effective Internal Control System – OV 2.24 states in part:

*Safeguarding of Assets*

A subset of the three categories of objectives is the safeguarding of assets. Management designs an internal control system to provide reasonable assurance regarding prevention or prompt detection and correction of unauthorized acquisition, use, or disposition of an entity’s assets.

Title 19 O.S. § 347 C states: “Whenever a county officer holding an elective office will not immediately serve a succeeding term in the same office, it shall be unlawful for the board of county commissioners, during the first six (6) months of the fiscal year in which said term of office expires, to approve claims for the operation of said office totaling in excess of one-half (1/2) the amount allocated for the operation of said office during said fiscal year, unless approval in writing is obtained from the county excise board, and any claim in excess thereof and any warrant issued pursuant thereto shall be null and void.”

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**Finding 2025-003 – Lack of Internal Controls Over Inmate Trust Fund Checking Account**

**Condition:** Upon inquiry and review of the Inmate Trust Fund Checking Account, the following was noted:

- Monthly bank reconciliations of the Inmate Trust Fund Checking Account and the reconciliations to the inmate trust fund ledger were not accurately performed.
- Key employees from prior administration were not timely removed as authorized check signers from the Inmate Trust Fund Checking Account and accounting system.

**Cause of Condition:** Policies and procedures have not been designed and implemented regarding the reconciliation of the Inmate Trust Fund Checking Account and to ensure that prior employees have been removed as authorized check signers.

**Effect of Condition:** These conditions resulted in improper accounting and safeguarding of the Inmate Trust Fund Checking Account. Opportunities for misappropriation of funds exists including an increased risk of unrecorded transactions.

**Recommendation:** OSAI recommends the Inmate Trust Fund Checking Account be reconciled monthly to bank statements and inmate trust fund ledgers. Further, OSAI recommends all prior employees be removed from the Inmate Trust Fund Checking Account at the bank and in the accounting system.

**Management Response:**

**Incoming Sheriff:** I took office on January 2, 2025. Our office manager is documenting the Inmate Trust Fund Checking Account and making regular bank deposits as required. This office will comply to the laws and rules on operating the Sheriff's office.

**Outgoing Sheriff:** The new administration terminated the individual responsible for overseeing the staff tasked with balancing and reconciling the Inmate Trust Fund, which resulted in a delay in the reconciliation process. The removal of key employees from the accounting system was the responsibility of the incoming administration. I was no longer involved in the daily operations at that time and did not impede any part of the transition. In fact, I actively worked with the incoming Sheriff and Undersheriff to ensure a smooth and efficient transfer of responsibilities.

**Criteria:** The GAO Standards – Principle 16 – Perform Monitoring Activities – 16.05 states:

*Internal Control System Monitoring*

Management performs ongoing monitoring of the design and operating effectiveness of the internal control system as part of the normal course of operations. Ongoing Monitoring includes regular management and supervisory activities, comparisons, reconciliations, and other routine actions. Ongoing monitoring may include automated tools, which can increase objectivity and efficiency by electronically compiling evaluations of controls and transactions.

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**Finding 2025-004 – Noncompliance Over Monthly Fee Reports**

**Condition:** The County Sheriff's office did not file a Sheriff's Monthly Report with the County Clerk's office for the month of December 2024.

**Cause of Condition:** Policies and procedures have not been designed and implemented to ensure monthly reports are filed with the County Clerk's office.

**Effect of Condition:** This condition resulted in noncompliance with state statute and incomplete reports.

**Recommendation:** OSAI recommends that the Sheriff file a monthly report with the County Clerk's office in accordance with 19 O.S. § 684.

**Management Response:**

**Incoming Sheriff:** I took office on January 2, 2025. The Sheriff's office had the monthly Sheriff's report but had not been filing it. This office will comply to the laws and rules on operating the Sheriff's office.

**Outgoing Sheriff:** Throughout my 14 years as Sheriff, multiple audits and meetings never indicated that the Sheriff's Monthly Report was required to be filed with the County Clerk's Office. The report was consistently completed in a timely manner and submitted to the Treasurer's Office each month as standard procedures.

**Auditor Response:** State statute requires a monthly report be filed with the County Clerk's Office each month.

**Criteria:** Title 19 O.S. § 684 states, "All monies that shall be received during any calendar month by any county 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 treasury, - 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 the same belongs, - by the authority so receiving the same on or before the second Monday following the close of the calendar month in which such monies shall have been received; and it shall be the further duty of all such officers, boards, commissions, and the members and employees of either thereof, to make and file with the county clerk on or before the second Monday of each month, a verified report in writing showing the several sources, classes and amounts of money received by virtue or under color of office during the preceding calendar month, together with an itemized statement of the amount and purpose of all vouchers issued in disbursement, distribution and transfer thereof."

## **Appendix 1**

**COUNTY OFFICER TURNOVER STATUTORY REPORT  
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**APPENDIX 1**

**Items Listed on Inventory That Could Not be Located**

<b>Count</b>	<b>ID Number</b>	<b>Make/Description</b>	<b>Serial</b>	<b>Cost</b>
1	B-109.1	ADA RUGGEDIZED BOOKING CABINET	-	\$4,495.00
2	B-205.1	i-PRO BWC 4000 BODY CAMERA	VJJ00498	\$1,314.00
3	B-205.2	i-PRO BWC 4000 BODY CAMERA	VJJ00572	\$1,314.00
4	B-205.5	i-PRO BWC 4000 BODY CAMERA	VJJ00500	\$1,314.00
5	B-205.8	i-PRO BWC 4000 BODY CAMERA	VJJ00461	\$1,314.00
6	B-205.10	i-PRO BWC 4000 BODY CAMERA	VJJ00904	\$1,314.00
7	B-205.11	i-PRO BWC 4000 BODY CAMERA	VJJ00497	\$1,314.00
8	B-205.12	i-PRO BWC 4000 BODY CAMERA	VJJ00454	\$1,314.00
9	B-205.14	i-PRO BWC 4000 BODY CAMERA	VKJ00221	\$1,314.00
10	B-205.16	i-PRO BWC 4000 BODY CAMERA	VKJ00223	\$1,314.00
11	B-205.17	i-PRO BWC 4000 BODY CAMERA	VKJ00224	\$1,314.00
12	B-205.18	i-PRO BWC 4000 BODY CAMERA	VJJ00499	\$1,314.00
13	B-205.19	i-PRO BWC 4000 BODY CAMERA	WGJ00389	Unknown
14	B-221.2	OPTIPLEX 5080 SFF BASIC PC	5DKBQ53	\$1,105.00
15	B-221.3	OPTIPLEX 5080 SFF BASIC PC	5D1DQ53	\$1,105.00
16	B-221.6	OPTIPLEX 5080 SFF BASIC PC	4NW4853	\$1,105.00
17	B-221.9	HP TOUCHSCREEN LAPTOP	8CU002097T	\$700.00
18	B-221.11	INTEL DESKTOP CORE i7	2MO9151WMT	\$550.00
19	B-221.12	LATITUDE 5510 TOUCHSCREEN LAPTOP	FP1X373	\$2,050.00
20	B-221.13	HP TOUCHSCREEN LAPTOP	-	\$700.00
21	B-221.14	LATITUDE 5510 TOUCHSCREEN LAPTOP	-	\$2,050.00
22	B-221.20	SYMBOL MOBILE SCANNER	-	\$323.00
23	B-221.21	SYMBOL MOBILE SCANNER	-	\$323.00
24	B-221.22	SYMBOL MOBILE SCANNER	-	\$323.00
25	B-221.23	SYMBOL MOBILE SCANNER	-	\$323.00
26	B-221.24	SYMBOL MOBILE SCANNER	-	\$323.00
27	B-221.25	SYMBOL MOBILE SCANNER	-	\$323.00
28	B-221.26	SYMBOL MOBILE SCANNER	-	\$323.00

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Count	ID Number	Make/Description	Serial	Cost
29	B-221.27	SYMBOL MOBILE SCANNER	-	\$323.00
30	B-221.28	SYMBOL MOBILE SCANNER	-	\$323.00
31	B-221.31	BROTHER MOBILE PRINTER	AOZ737980	\$765.00
32	B-221.32	BROTHER MOBILE PRINTER	AOZ737967	\$765.00
33	B-221.33	BROTHER MOBILE PRINTER	AOZ737968	\$765.00
34	B-221.34	BROTHER MOBILE PRINTER	AOZ737697	\$765.00
35	B-221.38	BROTHER MOBILE PRINTER	AOZ737965	\$765.00
36	B-221.39	BROTHER MOBILE PRINTER	AOZ737978	\$765.00
37	B-221.42	BROTHER MOBILE PRINTER	AOZ737969	\$765.00
38	B-221.43	BROTHER MOBILE PRINTER	AOZ737981	\$765.00
39	B-221.44	SYMBOL MOBILE SCANNER	-	\$323.00
40	B-221.47	LATITUDE RUGGED LAPTOP (INVEST)	FYFKDD3	\$2,965.00
41	B-221.49	LATITUDE RUGGED LAPTOP (INVEST)	8XFKDD3	\$2,965.00
42	B-221.50	DELL OPTIPLEX 5090 SFF BASIC COMPUTER	5R7L2N3	Unknown
43	B-221.51	SAMSUNG MONITOR (CONFERENCE ROOM)	OFWVHNBRB00371	Unknown
44	B-221.56	DELL RUGGED LAPTOP	HDQ3ZX2	Unknown
45	B-221.58	PALM & 10 PRINT LIVESCAN DEVICE	-	\$7,500.00
46	B-221.60	DELL RUGGED LAPTOP (LATITUDE 5430)	F2HZ9T3	\$2,400.00
47	B-221.61	HP STREAM LAPTOP	5CD0031GTP	Unknown
48	B-222.13	iPAD TABLET WITH TOUGH CASE	GG7XF2J2JF88	\$500.00
49	B-222.21	iPAD TABLET WITH TOUGH CASE	DMPZP5USMDG1	\$500.00
50	B-222.25	NIKON D90 CAMERA WITH CASE AND LENSES	3207409	\$500.00
51	B-223.4	ULTRASHARP CURVED U3419W CURVED MONITOR	C4QC6T2	\$940.00
52	B-223.5	ULTRASHARP CURVED U3419W CURVED MONITOR	CJSC6T2	\$940.00
53	B-223.6	ULTRASHARP CURVED U3419W CURVED MONITOR	GQPC6T2	\$940.00

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Count	ID Number	Make/Description	Serial	Cost
54	B-223.7	ULTRASHARP CURVED U3419W CURVED MONITOR	4BSC6T2	\$940.00
55	B-223.8	ULTRASHARP CURVED U3419W CURVED MONITOR	FMSC6T2	\$940.00
56	B-223.9	ULTRASHARP CURVED U3419W CURVED MONITOR	9HSC6T2	\$940.00
57	B-223.10	ULTRASHARP CURVED U3419W CURVED MONITOR	67SC6T2	\$940.00
58	B-223.11	24" MONITOR (P2418HT)	DVKK123	\$385.00
59	B-224.1	COLOR LASER JET ENTERPRISE M651	JPCCH1G19G	Unknown
60	B-224.2	KYOCERA TASKALFA 4053CI	E52MM03B3R2K00	Unknown
61	B-224.3	COLOR HP LASERJET PRO	M479FDN	\$1,500.00
62	B-224.4	HP LASERJET PRINTER	-	\$1,799.99
63	B-224.5	PRONTO CARD PRINTER	-	\$850.00
64	B-224.9	MICROSOFT SURFACE BOOK 3	3903613257	\$2,905.00
65	B-224.10	LENOVO LAPTOP	PF3530TB	Unknown
66	B-224.11	CELLEBRITE SYSTEM W/CORD AND x2 ANALYZERS	-	Unknown
67	B-224.12	8 TB STORAGE	-	Unknown
68	B-224.13	SAMSUNG 860 1 TB 2.5 INTERNAL DRIVE	-	\$600.00
69	B-224.14	AVOLUSION 16TB EXTERNAL DRIVE	AVR342310007103	\$169.99
70	B-602.1	XTS2500 HANDHELD 800mhz RADIO	205CMF0941	\$3,500.00
71	B-602.2	XTS2500 HANDHELD 800mhz RADIO	205CMF0950	\$3,500.00
72	B-602.3	XTS2500 HANDHELD 800mhz RADIO	205CMF0940	\$3,500.00
73	B-602.4	XTS2500 HANDHELD 800mhz RADIO	205CMF0946	\$3,500.00
74	B-602.5	XTS2500 HANDHELD 800mhz RADIO	205CMF0945	\$3,500.00
75	B-602.6	XTS2500 HANDHELD 800mhz RADIO	205CMF0938	\$3,500.00
76	B-602.7	XTS2500 HANDHELD 800mhz RADIO	205CMF0947	\$3,500.00

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Count	ID Number	Make/Description	Serial	Cost
77	B-602.8	XTS2500 HANDHELD 800mhz RADIO	205CMF0948	\$3,500.00
78	B-602.9	APX-4500 MOBILE 800mhz RADIO	471CTB0900	\$1,300.00
79	B-602.10	APX-4500 MOBILE 800mhz RADIO	471CTB0899	\$3,500.00
80	B-602.11	APX-6500 MOBILE 800mhz RADIO	527CQT2085	\$3,500.00
81	B-602.12	XTL2500 MOBILE 800mhz RADIO	514CMF0841	\$3,500.00
82	B-602.13	XTL2500 MOBILE 800mhz RADIO	514CMF0840	\$3,500.00
83	B-602.14	APX-6500 MOBILE 800mhz RADIO	527CQT2083	\$3,500.00
84	B-602.15	XTL2500 MOBILE 800mhz RADIO	514CMF0849	\$3,500.00
85	B-602.16	XTL2500 MOBILE 800mhz RADIO	514CMF0852	\$3,500.00
86	B-602.17	XTL2500 MOBILE 800mhz RADIO	514CMF0850	\$3,500.00
87	B-602.18	XTL2500 MOBILE 800mhz RADIO	514CMF0843	\$3,500.00
88	B-602.19	XTL2500 MOBILE 800mhz RADIO	514CMF0845	\$3,500.00
89	B-602.20	XTL2500 MOBILE 800mhz RADIO	514CMF0846	\$3,500.00
90	B-602.21	XTL2500 MOBILE 800mhz RADIO	514CMF0854	\$3,500.00
91	B-602.22	XTL2500 MOBILE 800mhz RADIO	514CMF0844	\$3,500.00
92	B-602.23	XTL2500 MOBILE 800mhz RADIO	514CMF0853	\$3,500.00
93	B-602.28	APX 6500 MOBILE 800mhz RADIO	514CQT2084	\$3,000.00
94	B-602.29	CP200 XLS HANDHELD 800mhz RADIO	205CMF0947	\$1,300.00
95	B-602.31	TAIT TP9405 HANDHELD 800mhz RADIO	26264689	\$1,300.00
96	B-602.32	TAIT TP9405 HANDHELD 800mhz RADIO	26264687	\$1,300.00
97	B-602.33	XTL2500 MOBILE 800mhz RADIO	514CMF0851	\$3,500.00
98	B-602.35	XTS2500 HANDHELD 800mhz RADIO	205TMA4816	\$1,300.00
99	B-602.36	APX 4500 MOBILE 800mhz RADIO	471CTB0901	\$3,500.00
100	B-602.37	TAIT TP9405 HANDHELD 800mhz RADIO	26264674	\$1,300.00
101	B-602.38	XTS2500 HANDHELD 800mhz RADIO	514CJH1135	\$1,300.00
102	B-602.39	XTL2500 MOBILE 800mhz RADIO	514CMF0825	\$1,300.00
103	B-602.41	XTS2500 HANDHELD 800mhz RADIO	205CJD2456	\$1,300.00



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Count	ID Number	Make/Description	Serial	Cost
104	B-602.42	XTL2500 MOBILE 800mhz RADIO	514CMF0857	\$3,000.00
105	B-602.43	XTS2500 HANDHELD 800mhz RADIO	205TMA4985	\$1,300.00
106	B-602.44	XTL2500 MOBILE 800mhz RADIO	514CKB0190	\$1,300.00
107	B-602.46	TAIT TP9405 HANDHELD 800mhz RADIO	20752896	\$1,300.00
108	B-602.88	XTL2500 MOBILE 800mhz RADIO	624CJD0870	\$1,300.00
109	B-602.89	XTL2500 MOBILE 800mhz RADIO	514CMF0296	\$1,300.00
110	B-602.90	XTL2500 MOBILE 800mhz RADIO	514CMF0240	\$1,300.00
111	B-602.91	XTL2500 MOBILE 800mhz RADIO	514CMF0412	\$1,300.00
112	B-602.92	XTL2500 MOBILE 800mhz RADIO	205CMF0943	\$1,300.00
113	B-602.93	TAIT TP9600 HANDHELD 800mhz RADIO	26478965	\$2,292.50
114	B-602.95	TAIT TP9600 HANDHELD 800mhz RADIO	26478966	\$2,292.50
115	B-602.96	TAIT TP9600 HANDHELD 800mhz RADIO	26477435	\$2,292.50
116	B-602.97	APX-6500 MOBILE 800mhz RADIO	527CQT2084	\$3,500.00
117	B-602.98	P25 HANDHELD 800mhz RADIO	26538828	\$1,370.00
118	B-602.99	P25 HANDHELD 800mhz RADIO	26538877	\$1,370.00
119	B-602.100	P25 HANDHELD 800mhz RADIO	26538847	\$1,370.00
120	B-602.101	P25 HANDHELD 800mhz RADIO	26538824	\$1,370.00
121	B-602.102	P25 HANDHELD 800mhz RADIO	26538871	\$1,370.00
122	B-602.103	P25 HANDHELD 800mhz RADIO	26538846	\$1,370.00
123	B-602.47	PR-400 MOBILE 150mhz RADIO	442TKN8836	\$1,300.00
124	B-602.48	PM400 MOBILE 150mhz RADIO	019TML9360	\$1,300.00
125	B-602.49	PM400 MOBILE 150mhz RADIO	019TML9358	\$1,300.00
126	B-602.50	CP200XLS HANDHELD 150mhz RADIO	471CTB0899	\$300.00
127	B-602.51	PM400 MOBILE 150mhz RADIO	019TKQ7331	\$1,300.00
128	B-602.52	PM400 MOBILE 150mhz RADIO	019TKQ1543	\$1,300.00
129	B-602.53	CP200XLS HANDHELD 150mhz RADIO	018TPS1905	\$300.00
130	B-602.54	RADIUS M1225 MOBILE 150mhz RADIO	869FAA7875	\$1,300.00

**COUNTY OFFICER TURNOVER STATUTORY REPORT**  
**CHARLIE DOUGHERTY**  
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Count	ID Number	Make/Description	Serial	Cost
131	B-602.55	CP200XLS HANDHELD 150mhz RADIO	018TPY8498	\$300.00
132	B-602.56	PM400 MOBILE 150mhz RADIO	442TKNB822	\$1,300.00
133	B-602.57	PM400 MOBILE 150mhz RADIO	019TKNB767	\$1,300.00
134	B-602.58	CP200XLS HANDHELD 150mhz RADIO	018TPY8505	\$300.00
135	B-602.59	CP200XLS HANDHELD 150mhz RADIO	018TPWL081	\$300.00
136	B-602.60	PM400 MOBILE 150mhz RADIO	019TKQ1576	\$1,300.00
137	B-602.61	CP200XLS HANDHELD 150mhz RADIO	018TPY8519	\$300.00
138	B-602.62	PM400 MOBILE 150mhz RADIO	019TKQ4158	\$1,300.00
139	B-602.63	RADIUS M1225 MOBILE 150mhz RADIO	869FXE1378	\$1,300.00
140	B-602.64	PM400 MOBILE 150mhz RADIO	019TKQ1560	\$1,300.00
141	B-602.65	RADIUS M1225 MOBILE 150mhz RADIO	869FYN4977	\$1,300.00
142	B-602.66	PM400 MOBILE 150mhz RADIO	019TKQ1572	\$1,300.00
143	B-602.67	CP200XLS HANDHELD 150mhz RADIO	018TP4G818	\$300.00
144	B-602.68	PM400 MOBILE 150mhz RADIO	019TKQ1569	\$1,300.00
145	B-602.69	CP200XLS HANDHELD 150mhz RADIO	018TPYG668	\$300.00
146	B-602.70	RADIUS M1225 MOBILE 150mhz RADIO	3601-909	\$1,300.00
147	B-602.71	CP200XLS HANDHELD 150mhz RADIO	018TPY8504	\$300.00
148	B-602.72	RADIUS M1225 MOBILE 150mhz RADIO	869FYM4902	\$1,300.00
149	B-602.73	RADIUS M1225 MOBILE 150mhz RADIO	869FXE1388	\$1,300.00
150	B-602.74	PM400 MOBILE 150mhz RADIO	019TKQ1547	\$1,300.00
151	B-602.75	PM400 MOBILE 150mhz RADIO	019TKQ1549	\$1,300.00
152	B-602.76	PM400 MOBILE 150mhz RADIO	019TKN31DD	\$1,300.00
153	B-602.77	PM400 MOBILE 150mhz RADIO	019TKQ1561084	\$1,300.00
154	B-602.85	PM400 MOBILE 150mhz RADIO	019TKQ1551	\$1,300.00
155	B-602.86	PM400 MOBILE 150mhz RADIO	019TKQ1553	\$1,300.00

**COUNTY OFFICER TURNOVER STATUTORY REPORT**  
**CHARLIE DOUGHERTY**  
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Count	ID Number	Make/Description	Serial	Cost
156	B-602.87	RADIUS M1225 MOBILE 150mhz RADIO	869FBJ1451	\$1,300.00
157	B-602.78	DUAL HEAD RADAR	KB135814	\$1,203.33
158	B-602.79	RADAR UNIT	EC001769	\$1,699.00
159	B-602.80	DUAL HEAD RADAR	EC001763	\$1,699.00
160	B-602.81	DUAL HEAD RADAR	KM18185	\$1,203.33
161	B-602.82	DUAL HEAD RADAR	CK36303	\$1,000.00
162	B-602.83	DUAL HEAD RADAR	KM13911	\$1,193.34
163	B-602.84	DUAL HEAD RADAR	DP011712	\$500.00
164	B-605.6	HOSHIZAKI REACH-IN REFRIGERATOR	ER2A-FS	\$3,418.99
165	B-606.3	TASER X26 W/CARTRIDGES	X00-581420	\$500.00
166	B-606.4	TASER X26 W/CARTRIDGES	X00-540947	\$500.00
167	B-606.5	TASER X26 W/CARTRIDGES	X00-581435	\$500.00
168	B-606.9	TASER X26 W/CARTRIDGES	X00-581492	\$500.00
169	B-606.10	TASER X26 W/CARTRIDGES	X00-579721	\$500.00
170	B-606.11	TASER X26 W/CARTRIDGES	X00-581425	\$500.00
171	B-606.12	TASER X26 W/CARTRIDGES	X00-540988	\$500.00
172	B-606.21	TASER X26 W/CARTRIDGES	X00-581367	\$500.00
173	B-606.22	TASER X26 W/CARTRIDGES	X00-541071	\$500.00
174	B-606.23	TASER X26 W/CARTRIDGES	X00-540994	\$500.00
175	B-606.24	TASER X26 W/CARTRIDGES	X00-540975	\$500.00
176	B-606.25	TASER X26 W/CARTRIDGES	X00-540995	\$500.00
177	B-606.26	RONI FOR GLOCK 34	-	Unknown
178	B-606.27	RONI FOR GLOCK 17/19	-	Unknown
179	B-606.28	RONI FOR GLOCK 17/19	-	Unknown
180	B-606.29	RONI FOR GLOCK 17/19	-	Unknown
181	B-606.30	RONI FOR GLOCK	-	Unknown
182	B-606.31	GLOCK 42 .380 CAL PISTOL	ABLU309	Unknown
183	B-606.32	AXON TASER X26P W/ HOLSTER	X1300CM5Y	\$1,163.39
184	B-606.33	AXON TASER X26P W/ HOLSTER	X1300CM61	\$1,163.39
185	B-606.35	AXON TASER X26P W/ HOLSTER	X1300CMEM	\$1,163.39
186	B-606.36	AXON TASER X26P W/ HOLSTER	X1300CM0F	\$1,163.39
187	B-606.37	AXON TASER X26P W/ HOLSTER	X1300CMA6	\$1,163.39

**COUNTY OFFICER TURNOVER STATUTORY REPORT  
CHARLIE DOUGHERTY  
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JANUARY 8, 2025**

<b>Count</b>	<b>ID Number</b>	<b>Make/Description</b>	<b>Serial</b>	<b>Cost</b>
188	B-606.47	AXON TASER X26P W/ HOLSTER	X1300CM82	\$1,163.39
189	B-606.49	AXON TASER X26P W/ HOLSTER	X1300CM7T	\$1,163.39
190	B-606.50	AXON TASER X26P W/ HOLSTER	X1300CM7P	\$1,163.39
191	B-606.52	AXON TASER X26P W/ HOLSTER	X1300D5D3	\$1,163.39
192	B-606.57	DEFENDER 5.56 SBR SUPPRESSOR	C2H558	\$400.00
193	B-606.58	DEFENDER 5.56 SBR SUPPRESSOR	C2H559	\$400.00
194	B-606.59	DEFENDER 5.56 SBR SUPPRESSOR	C2H560	\$400.00
195	B-606.60	DEFENDER 5.56 SBR SUPPRESSOR	C2H561	\$400.00
196	B-606.61	DEFENDER 5.56 SBR SUPPRESSOR	C2H562	\$400.00
197	B-606.62	DEFENDER 5.56 SBR SUPPRESSOR	C2H563	\$400.00
198	B-606.63	DEFENDER 5.56 SBR SUPPRESSOR	C2H564	\$400.00
199	B-606.64	DEFENDER 5.56 SBR SUPPRESSOR	C2H565	\$400.00
200	B-606.65	DEFENDER 5.56 SBR SUPPRESSOR	C2H566	\$400.00
201	B-606.66	DEFENDER 5.56 SBR SUPPRESSOR	C2H567	\$400.00
202	B-606.68	AXON TASER X26P W/ HOLSTER	X1300CM5Y	\$1,163.39
203	B-611.8	GAS MASK	-	Unknown
204	B-611.9	GAS MASK	-	Unknown
205	B-611.10	GAS MASK	-	Unknown
206	B-611.11	GAS MASK	-	Unknown
207	B-611.12	DOOR ENTRY SHIELD	-	Unknown
208	B-611.13	SHERIFF DOOR ENTRY SHIELD	-	Unknown
209	B-611.14	HELMET	-	Unknown
210	B-611.25	9' STOPSTICK TRAINING KIT	-	\$305.00
211	B-611.25	STOP STICK KIT W/STORAGE BAG	-	Unknown
212	B-611.37	STOP STICK	SSR21033518	Unknown
213	B-611.38	STOP STICK	SSR21033507	Unknown

**COUNTY OFFICER TURNOVER STATUTORY REPORT**  
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**LINCOLN COUNTY SHERIFF**  
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Count	ID Number	Make/Description	Serial	Cost
214	B-611.39	STOP STICK	SSR21033504	Unknown
215	B-611.40	STOP STICK	SSR21033509	Unknown
216	B-611.41	STOP STICK	SSR21033505	Unknown
217	B-611.42	STOP STICK	SSR21033506	Unknown
218	B-611.43	STOP STICK	SSR21033508	Unknown
219	B-611.44	STOP STICK	SSR21033535	Unknown
220	B-611.45	STOP STICK	SSR21033533	Unknown
221	B-611.46	STOP STICK	SSR21033529	Unknown
222	B-611.48	STOP STICK	SSR21033532	Unknown
223	B-611.49	STOP STICK	SSR21033528	Unknown
224	B-611.53	STOP STICK	SSR21030301	Unknown
225	B-611.54	STOP STICK	SSR21030305	Unknown
226	B-611.55	STOP STICK	SSR21030303	Unknown
227	B-611.56	STOP STICK	SSR21030304	Unknown
228	B-611.57	STOP STICK	SSR21030306	Unknown
229	B-611.58	STOP STICK	SSR21030328	Unknown
230	B-611.59	STOP STICK	SSR21030302	Unknown
231	B-611.60	STOP STICK	SSR21033503	Unknown
232	B-611.61	STOP STICK	SSR21030325	Unknown
233	B-611.62	STOP STICK	SSR21030307	Unknown
234	B-611.63	STOP STICK	SSR21030308	Unknown
235	B-611.64	STOP STICK	SSR21030309	Unknown
236	B-611.65	STOP STICK	SSR21033524	Unknown
237	B-611.66	STOP STICK	SSR21033523	Unknown
238	B-611.67	STOP STICK	SSR21033519	Unknown
239	B-611.68	STOP STICK	SSR21033512	Unknown
240	B-611.69	STOP STICK	SSR21033511	Unknown
241	B-611.70	STOP STICK	SSR21033522	Unknown
242	B-611.71	STOP STICK	SSR21033525	Unknown
243	B-611.72	STOP STICK	SSR21033511	Unknown
244	B-611.73	STOP STICK	SSR21033522	Unknown

## **Appendix 2**

**COUNTY OFFICER TURNOVER STATUTORY REPORT  
CHARLIE DOUGHERTY  
LINCOLN COUNTY SHERIFF  
JANUARY 8, 2025**

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**APPENDIX 2**

**Items Not Properly Marked with a County Identification Number**

<b>ID Number</b>	<b>Make/Description</b>	<b>Serial</b>	<b>Cost</b>
B-611.15	GEC SCALE MD500E	E12526	\$600.00
B-611.16	GEC SCALE MD500E	E12527	\$600.00
B-611.17	GEC SCALE MD500E	E12528	\$600.00
B-611.18	GEC SCALE MD500E	E12529	\$600.00
B-611.19	GEC SCALE MD500E	E12530	\$600.00
B-611.20	GEC SCALE MD500E	E12531	\$600.00
B-222.7	iPAD TABLET WITH TOUGH CASE	DMPXFB2QJF88	\$500.00
B-222.15	iPAD TABLET WITH TOUGH CASE	FF7XFMR2JF88	\$500.00
B-222.20	iPAD TABLET WITH TOUGH CASE	DMPZP273MDC1	\$500.00
B-222.22	iPAD TABLET WITH TOUGH CASE	DMPZ1FFMDG1	\$500.00
B-222.23	iPAD TABLET WITH TOUGH CASE	DMPYMFJAJF88	\$500.00
B-222.24	iPAD TABLET WITH TOUGH CASE	GCHVLE04HLF9	\$500.00
B-101.1	JAIL MEDICAL CART	-	\$800.00
B-105.1	DISPATCH DESK AND SHELVING	-	\$1,200.00
B-105.2	DISPATCH DESK	-	\$800.00
B-105.3	RECEPTIONIST DESK	-	\$500.00
B-105.4	INVESTIGATIONS RECEPTION DESK	-	\$500.00
B-105.5	INVESTIGATIONS DESK (STOVER)	-	\$500.00
B-105.6	UNDERSHERIFF DESK	-	\$500.00
B-105.7	JAIL SUPERVISOR DESK	-	\$500.00
B-105.8	SHERIFF DESK	-	\$500.00
B-105.9	WRAP RESTRAINT (DAY SHIFT)	-	\$1,450.00
B-105.10	WRAP RESTRAINT (NIGHT SHIFT)	-	\$1,450.00
B-105.11	WRAP RESTRAINT (JAIL)	-	\$1,450.00
B-105.12	WRAP RESTRAINT CART (JAIL)	-	\$2,150.00
B-109.1	ADA RUGGEDIZED BOOKING CABINET	-	\$4,495.00
B-602.26	APX-4500 MOBILE 800 mhz RADIO	471CUH0055	\$3,000.00
B-602.34	XTS2500 HANDHELD 800mhz RADIO	205TMA4984	\$1,300.00

**COUNTY OFFICER TURNOVER STATUTORY REPORT**  
**CHARLIE DOUGHERTY**  
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<b>ID Number</b>	<b>Make/Description</b>	<b>Serial</b>	<b>Cost</b>
B-611.76	PBA B2-1 II BODY ARMOR POINT BLANK VEST	-	\$615.00
B-611.77	PBA B2-1 II BODY ARMOR POINT BLANK VEST	-	\$615.00
B-611.78	PBA B2-1 II BODY ARMOR POINT BLANK VEST	-	\$615.00
B-611.79	PBA B2-1 II BODY ARMOR POINT BLANK VEST	-	\$615.00
B-611.80	PBA B2-1 II BODY ARMOR POINT BLANK VEST	-	\$615.00
B-611.81	PBA B2-1 II BODY ARMOR POINT BLANK VEST	-	\$615.00
B-611.82	PBA B2-1 II BODY ARMOR POINT BLANK VEST	-	\$615.00
B-611.83	PBA B2-1 II BODY ARMOR POINT BLANK VEST	-	\$615.00
B-611.84	PBA B2-1 II BODY ARMOR POINT BLANK VEST	-	\$615.00
B-611.1	BULLETPROOF VEST (GREEN)	-	Unknown
B-611.2	BULLETPROOF VEST (BLACK)	-	Unknown
B-611.3	BULLETPROOF VEST (GREEN)	-	Unknown
B-611.4	BULLETPROOF VEST (BLACK)	-	Unknown
B-611.5	BULLETPROOF VEST TACTICAL	-	Unknown
B-611.6	BULLETPROOF VEST TACTICAL	-	Unknown
B-611.7	BULLETPROOF VEST TACTICAL	-	Unknown
B-348.2	2020 ENCLOSED CARGO TRAILER	-	\$4,395.00
B-221.7	OPTIPLEX 5080 SFF BASIC PC	5DHCQ53	\$1,105.00



### **Appendix 3**

**COUNTY OFFICER TURNOVER STATUTORY REPORT  
CHARLIE DOUGHERTY  
LINCOLN COUNTY SHERIFF  
JANUARY 8, 2025**

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**APPENDIX 3**

**Items Located but Not Listed on Inventory**

<b>Make/Description</b>	<b>Serial</b>	<b>Cost</b>
IDEMIA MOBILE FINGERPRINT SCANNER	19470275	Unknown
i-PRO BODY CAMERA	2207180994	Unknown
RADAR DETECTOR	EC001740	Unknown
CP200XLS HANDHELD 150mhz RADIO	018TPY8512	Unknown
SKS RIFLE	-	Unknown
SKS RIFLE	-	Unknown
M14 RIFLE	4576	Unknown
MOSSBERG SHOTGUN	-	Unknown
DELL LAPTOP	-	Unknown
DELL LATITUDE	36970978215	Unknown
GEN 8 iPad	-	Unknown
GLOCK 42 .380 Caliber Pistol	ABLU304	Unknown
COLT 5.56	CRO86180	Unknown
COLT 5.56	CRO58554	Unknown
COLT 5.56	CRO58559	Unknown
COLT 5.56	CRO68700	Unknown
HP 22W MONITOR	583846	Unknown
OPTIPLEX 5080 SFF BASIC PC	68KQZ94	Unknown
ULTRASHARP CURVED U3419W CURVED MONITOR	CN-OW4HC6	Unknown
ULTRASHARP CURVED U3419W CURVED MONITOR	OKP7HO	Unknown
ULTRASHARP CURVED U3419W CURVED MONITOR	QKP7HD	Unknown
ULTRASHARP CURVED U3419W CURVED MONITOR	OKP7HD	Unknown
ULTRASHARP CURVED U3419W CURVED MONITOR	CHKP7	Unknown



Cindy Byrd, CPA | State Auditor & Inspector

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