

**LINCOLN
COUNTY
SHERIFF
TURNOVER**

DECEMBER 29, 2008

**STATUTORY
REPORT**



Oklahoma State Auditor
& Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT
A.T. BRIXEY, JR.
LINCOLN 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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February 12, 2009

BOARD OF COUNTY COMMISSIONERS
LINCOLN COUNTY COURTHOUSE
CHANDLER, OKLAHOMA 74834

Transmitted herewith is the Lincoln 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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A.T. Brixey, Jr.
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 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 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 Officers' depository account balances reconcile with the County Treasurer's records and that undeposited cash reconciles to receipts.
- Verify that inmate trust cash is deposited and receipted.

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 Office was not exceeding the maximum amount of cash authorized for their change needs; 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 cash bond receipts. With respect to the amount of total claims approved for the operation of said Office being in excess of limitations; equipment items on hand agreeing with inventory records; inmate trust cash being deposited and receipted; and segregation of duties, our findings are included in the accompanying schedule of findings and recommendations.

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

January 5, 2009

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SCHEDULE OF FINDINGS AND RECOMMENDATIONS

Finding 2009-1 – 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 test work performed, it was noted that receiving, receipting, recording, depositing cash and checks, reconciliations, and transaction authorization within the Sheriff's office 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.

Recommendation: OSAI recommends management be aware of these conditions and realize the 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: New management took office prior to the end of fieldwork; therefore, no management response was obtained.

Finding 2009-2 – Inventory Records

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 thereof and of like tools, apparatus, machinery and equipment purchased, leased or otherwise coming into the custody of the county or of 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, or oftener in event of death, resignation or removal of an elective officer with a term, to verify or cause to be verified by count and report of the same as of the end of a term of office and as part and parcel of the accounting required by law of a retiring or re-elected officer, and, as to appointive heads of departments amenable directly to the board of county commissioners and as to quasi-governmental boards and commissions such as free fair boards, hospital boards and the like, the same shall be as of the last business day immediately

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preceding the day certain commencing a new term of the board of county commissioners; all in the manner as provided by law.

Further, 19 O.S. § 178.3 includes that the County Clerk be custodian and repository of all inventory records, files and reports.

Condition: The County Sheriff did not maintain an updated and continuous inventory of all working tools, apparatus, machinery, and equipment. Also, the Sheriff was not filing inventory records with the County Clerk.

Effect: This condition could result in misappropriation of assets and loss of county equipment.

Recommendation: OSAI recommends management review inventory records biennially and perform inventory counts to determine all equipment listed on the inventory records are properly accounted for. OSAI recommends management annually file their inventory list with the County Clerk.

Views of responsible officials: New management took office prior to the end of fieldwork; therefore, no management response was obtained.

Finding 2009-3 – Cash Bond Receipts

Criteria: Goals of effective internal control are to demonstrate accountability and stewardship. To help ensure a proper accounting of funds, receipts should be issued in sequential order.

Condition: Based on test work performed, it does not appear that cash bond receipts are always issued in sequential order.

Effect: This condition could result in improprieties in the receipting of cash bonds.

Recommendation: OSAI recommends management ensure that cash bond receipts are sequentially issued.

Views of responsible officials: New management took office prior to the end of fieldwork; therefore, no management response was obtained.

Finding 2009-4 – Inmate Cash

Criteria: Goals of effective internal control are to demonstrate accountability and stewardship. To help ensure a proper accounting of funds, inmate cash should be periodically counted and agreed to the amount on the envelope.

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Condition: It was noted that receipts are not being issued for inmate funds received and the funds are not being deposited daily. Based on the cash count performed, total inmate cash is \$164.73 short from the amounts written on the envelope and on the log book.

Effect: This condition could result in improprieties occurring in the safeguarding of inmate monies.

Recommendation: OSAI recommends that receipts be issued for all monies under color of office and the monies be deposited daily. A copy of receipt should be retained for recordkeeping. OSAI further recommends that an investigation be performed on any inmate cash that is unaccounted for.

Views of responsible officials: New management took office prior to the end of fieldwork; therefore, no management response was obtained.

Finding 2009-5 – Excess Appropriations

Criteria: 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.”

Condition: Based on test work performed, it appears the Board of County Commissioners approved claims for the operation of the Sheriff’s office totaling in excess of one-half the amount allocated for the operation of the Sheriff’s office during the fiscal year for CSSP-Board of Prisoners account by \$13,126.79.

Effect: These claims issued may be found to be null and void.

Recommendation: OSAI recommends for the Board of County Commissioners, during the first six months of the fiscal year in which said term of office expires, to not approve claims for the operation of said office totaling in excess of one-half the amount allocated for the operation of said office during said fiscal year, unless approval in writing is obtained from the County Excise Board.

Views of responsible officials: New management took office prior to the end of fieldwork; therefore, no management response was obtained.



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