

STATUTORY REPORT

LOGAN COUNTY SHERIFF TURNOVER

December 30, 2016



*Independently serving the citizens of
Oklahoma by promoting the
accountability and fiscal integrity of
governmental funds.*



Oklahoma State
Auditor & Inspector
Gary A. Jones, CPA, CFE

**COUNTY OFFICER TURNOVER STATUTORY REPORT
JIM BAUMAN
LOGAN COUNTY SHERIFF
DECEMBER 30, 2016**

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Oklahoma State Auditor & Inspector

2300 N. Lincoln Blvd. • State Capitol, Room 100 • Oklahoma City, OK 73105 • Phone: 405.521.3495 • Fax: 405.521.3426

February 23, 2017

BOARD OF COUNTY COMMISSIONERS
LOGAN COUNTY COURTHOUSE
GUTHRIE, OKLAHOMA 73044

Transmitted herewith is the Logan County Officer Turnover Statutory Report for December 30, 2016. 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,

A handwritten signature in blue ink that reads "Gary A. Jones". The signature is fluid and cursive, with the first name "Gary" being the most prominent.

GARY A. JONES, CPA, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR



Oklahoma State Auditor & Inspector

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Jim Bauman
Logan County Sheriff
Logan County Courthouse
Guthrie, Oklahoma 73044

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 30, 2016:

- Verify that equipment items on hand agree with inventory records maintained 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 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.
- 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.
- 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 "Gary A. Jones". The signature is written in a cursive style with a large initial "G" and a long horizontal stroke at the end.

GARY A. JONES, CPA, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR

January 23, 2017

COUNTY OFFICER TURNOVER STATUTORY REPORT
JIM BAUMAN
LOGAN COUNTY SHERIFF
DECEMBER 30, 2016

SCHEDULE OF FINDINGS AND RESPONSES

Finding 2016-1 - Inadequate Internal Controls and Noncompliance Over Fixed Assets Inventory

Condition: Upon inquiry of County personnel, observation of fixed assets inventory, and test of inventory records, we noted the following exceptions:

- There were no records indicating the last physical inventory verification of fixed assets performed.
- Of the 470 items listed on the inventory list:
 - 166 items could not be located. See Appendix 1.
 - 195 items were not clearly marked “Property of Logan County.”
 - 34 items were not included on the fixed assets inventory record.
- Per discussion with Sherriff’s personnel it was noted that the following property forfeiture items were being used by personnel that are not included on inventory.
 - Colt W41100
 - Colt FN14030
 - Rossi 38 AA214285
 - Taurus 1963177
 - Remington 870 RS59396G
 - Gas Gun 37 PY4612
 - 9 M 006395037
 - Taurus T7586 KAR04326
 - Taurus T7586 KHA00723
 - AR-15 LE007670

Cause of Condition: Policies and procedures have not been adequately designed and implemented by the County Sheriff to ensure the accurate reporting of fixed assets, consumable inventory, and property forfeiture items, as well as adequate procedures to ensure equipment is properly identified in accordance with state statutes.

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

Recommendation: The Oklahoma State Auditor & Inspector’s office (OSAI) recommends management implement internal controls to ensure compliance with Title 19 O.S. § 178.1, and 69 O.S. § 645.1 by maintaining inventory records and marking assets with county identification numbers and “Property of Logan County.” Further, proper disposal of equipment should follow Title 19 O.S. § 421 and Title 63 O.S. § 2-508 K should be followed when agencies use property forfeiture items.

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Management Response:

Outgoing/Incoming Sheriff:

- This finding was brought to our attention during the last audit and is in the process of being corrected.
- Once our physical inventory verification is completed, these items will either be located, or properly removed from inventory, and labeled correctly through the proper procedures.
- During the physical inventory verification we will ensure any items not added to inventory will be correctly added and marked.
- These items are in the process of being added to physical inventory once proper forfeiture documents are acquired.

Criteria: Accountability and stewardship are overall goals of management in the accounting of funds. An important aspect of internal controls is the safeguarding of assets. Internal controls over safeguarding of assets constitute a process, affected by an entity's governing body, management, and other personnel, designed to provide reasonable assurance regarding prevention or timely detection of unauthorized transactions and safeguarding assets from misappropriation.

Title 19 O.S. § 178.1 states in part, "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 therefore 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 of any office, board, department, commission or any either thereof, and the disposition thereof whether sold, exchanged, leased, or let where authorized by statute, junked, strayed or stolen, and annually thereafter, or oftener in the 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.."

Title 69 O.S. § 645, all county owned, rented, or leased road machinery or equipment be clearly and visibly marked "Property Of..."

Title 19 O.S. § 421 states, "From and after the effective date of this act, each board of county commissioners of the several counties in the state shall within thirty (30) days after the disposition of any tools, apparatus, machinery, and equipment belonging to the county or leased or otherwise let to it or any department thereof, the original cost of which is more than Five Hundred Dollars (\$500.00), whether sold, exchanged, junked, leased or let where authorized by statute, shall enter, or cause to be entered, in the minutes of the proceedings of the board the fact of such disposition, including complete description of item, serial number, the date property was acquired, the name and address of the person or firm from whom property was acquired, the cost price at time of acquisition or contract

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price if acquired under lease-rental agreement, the date of disposition, the name and address of the person or firm to whom property transferred, the price received therefor and the reason for disposition.”

Title 63 O.S. § 2-508 K states, “Any vehicle or firearm which has come into the possession and title vested in the Oklahoma State Bureau of Narcotics and Dangerous Drugs Control, the Department of Public Safety, the Oklahoma State Bureau of Investigation, the Office of the Attorney General or a district attorney, may be transferred, donated or offered for lease to any sheriff’s office, tribal law enforcement agency, campus police department pursuant to the provisions of the Oklahoma Campus Security Act, or police department in this state on an annual basis to assist with the enforcement of the provisions of the Uniform Controlled Dangerous Substances Act. Each agency shall promulgate rules, regulations and procedures for leasing vehicles and firearms. No fully automatic weapons will be subject to the leasing agreement. All firearms leased may be utilized only by C.L.E.E.T.-certified officers who have received training in the type and class of weapon leased. Every lessee shall be required to submit an annual report to the leasing agency stating the condition of all leased property. A lease agreement may be renewed annually at the option of the leasing agency. Upon termination of a lease agreement, the property shall be returned to the leasing agency for sale or other disposition. All funds derived from lease agreements or other disposition of property no longer useful to law enforcement shall be deposited in the agency’s revolving fund, or in the case of the Department of Public Safety, the Department of Public Safety Restricted Revolving Fund, and shall be expended for law enforcement purposes.”

Finding 2016-2 - Inadequate Internal Controls Over Receipts

Condition: Upon inquiry of County personnel and observation of cash receipts, we noted the following exceptions:

- There are no segregation of controls over the depositing of funds and issuing receipts of the Sheriff Service Fee and Sheriff’s Cash Bond Funds.
- Sheriff Service Fee deposits are not being made daily.

Cause of Condition: Policies and procedures have not been adequately designed and implemented to adequately segregate the duties of the receipting and deposit process and ensure deposits are made daily.

Effect of Condition: Opportunities for loss and misappropriation of county assets may be more likely to occur when the County does not have procedures in place to ensure accurate and timely deposits. Additionally, inadequate segregation of duties exist, the opportunity for the misappropriation and undetected errors could result.

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Recommendation: OSAI recommends that management be aware of these conditions and realize that a concentration of duties and responsibilities in a limited number of individuals is not desired from a control point of view. OSAI further recommends implementing compensating procedures to mitigate the risks involved with a concentration of duties. Compensating procedures would include separating key processes and/or critical functions of the office, and having management review and approve the accounting functions. Additionally, daily deposits should be made with the County Treasurer.

Management Response:

Outgoing/Incoming Sheriff:

- This finding is not accurate. There are multiple controls in place to ensure that inmate money is handled correctly. The employees in the jail receive money from inmates at book-in and a receipt is issued at that time by the jail employee. All money handling in the jail is also monitored through video. The money is then dropped in a locked safe and logged at that time. The safe is then unlocked by the Jail Administrative Assistant and verified to the log book and the receipt book. Once all drops are posted to inmate accounts, a deposit is then composed and verified by a third employee by comparing the deposit to the drop log and receipt book. All steps are initialed and/or signed off by the employee.
- We do not receive a large amount of money so a daily deposit is not very cost effective however; we are aware this is a requirement and will make every effort from this point on to make a daily deposit.

Auditor Response: In regard to the segregation of controls over depositing of funds and issuing receipts process, there is evidence of these controls for the Inmate Trust account. However; there are no controls in place concerning the Sheriff's Service Fee and Sheriff's Cash Bonds Funds.

Criteria: Accountability and stewardship are overall goals of management in the accounting of funds. An important aspect of internal controls is the safeguarding of assets. Internal controls over safeguarding of assets constitute a process, affected by an entity's governing body, management, and other personnel, designed to provide reasonable assurance regarding prevention or timely detection of unauthorized transactions and safeguarding assets from misappropriation. 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.

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Appendix 1

Items Listed on Inventory that Could Not be Located

| Item # | Description | Serial Number | Cost |
|---------------|-------------------------|----------------------|-------------|
| 157.01 | Panasonic Laptop | 91KYA81481 | \$200 |
| 158-01 | Panasonic Laptop | 91KYA87485 | \$200 |
| 201-01 | Typewriter 670X | | \$895 |
| 201-02 | Typewriter | 11-01500148 | \$750 |
| 201-03 | Typewriter | 11-0150276 | - |
| 201-01 | Fax Machine | 42006118 | \$995 |
| 205-01 | Video Recorder | | - |
| 205-02 | Video Camera | 67G701879 | - |
| 205-03 | Video Camera | BE2304130 | - |
| 209-02 | Air Conditioner | 253.8752591 | \$750 |
| 209-03 | Air Conditioner | SECS11138 | \$1,439 |
| 209-04 | Air Conditioner | | - |
| 209-05 | Air Conditioner | 309361910 | - |
| 220-01 | Computer | 312LT1001221034 | - |
| 220-03 | Laptop Computer | 10613875 | - |
| 220-04 | Laptop Computer | 10614098 | - |
| 220-05 | Laptop Computer | 10614409 | - |
| 220-06 | Laptop Computer | S10698156 | - |
| 220-07 | Laptop Computer | 10614028 | - |
| 220-08 | Laptop Computer | 10614386 | - |
| 220-09 | Laptop Computer | 10697885 | - |
| 220-10 | Computer | 3442 | - |
| 220-11 | Computer | | - |
| 220-12 | Computer | AGR82136227 | - |
| 220-13 | Computer | LIC14129 | - |
| 220-14 | Computer | MY05124210 | - |
| 220-15 | Computer 3.16 GHZ 6MB | | \$950 |
| 220-17 | Laptop | 00144546510883 | \$2,100 |
| 220-193 | Panasonic Touch Pad | 7HKYA67958 | - |
| 220-22 | Computer | 24N8D51 | \$1,000 |
| 220-23 | Precision Work Computer | 54TW691 | \$5,000 |
| 220-24 | Optiplex 755 Computer | JRYB9G1 | \$1,000 |
| 220-25 | Optiplex 755 Computer | DQM35D1 | \$1,000 |
| 220-26 | Optiplex 755 Computer | GQM35K1 | \$1,000 |
| 220-27 | Optiplex 755 Computer | BQM35K1 | \$1,000 |
| 220-28 | Computer | 00144470343961 | \$5,000 |

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| Item # | Description | Serial # | Cost |
|-------------|--------------------|----------------------|----------|
| 220-30 | Computer | 3ZBGS31 | \$5,000 |
| 220-31 | Computer | 605VDH1 | \$3,710 |
| 220-32 | Computer | GZ7NNH1 | \$3,710 |
| 220-35 | Computer | CN-0HN341-458643-75Q | - |
| 220-36.0001 | Telex | 082011-01 | \$58,750 |
| 220-37 | Computer | 040676533953 | \$1,000 |
| 220-38 | Antec Computer | | \$1,250 |
| 220-39 | Antec Computer | | \$1,750 |
| 220-40 | Antec Computer | | \$1,750 |
| 220-42 | Antec Computer | | \$1,395 |
| 220-44 | Dell Computer | 4T3BBZ1 | \$2,420 |
| 220-47 | Dell Computer | 4T68BZ1 | \$2,420 |
| 220-48 | Dell Computer | 1FSMV52 | - |
| 229-02 | Fax Machine | SKG29C06KM | \$699 |
| 299-03 | Television | 06529041070 | - |
| 299-04 | Security Monitor | M0031333 | - |
| 299-05 | Security Monitor | M0101102 | - |
| 299-07 | Emerson 32 inch | DS1A1352233741 | \$198 |
| 299-08 | Vizio Television | LTYWNQFQ2853615 | \$437 |
| 299-09 | Vizio Television | LTYWNQAQ2651117 | \$387 |
| 299-10 | Summit X440-24p | 1419N-40499 | \$2,000 |
| 601-01 | Hand Radio | N90J2A | - |
| 601-02 | Hand Radio | N90J3A | - |
| 601-03 | Mobile 2 Way Radio | 9218771 | - |
| 601-04 | Mobile Radio | 9218535 | - |
| 601-05 | Two Way Radio | 8N051562 | - |
| 601-06 | Two Way Radio | 8M021214 | -- |
| 601-07 | Two Way Radio | 8N051948 | - |
| 601-08 | Two Way Radio | 8M021144 | - |
| 601-09 | Two Way Radio | 8N051950 | - |
| 601-10 | Two Way Radio | 6L170431 | - |
| 610-11 | Two Way Radio | 8N051566 | - |
| 601-12 | Two Way Radio | 6C070149 | - |
| 601-15 | Radio | 0D050318 | \$520 |
| 601-16 | Radio | 0D050317 | \$520 |
| 601-162 | Motorola | APX471CSF0850 | \$2,933 |
| 601-163 | Motorola | APX471CSF0848 | \$2,933 |
| 601-17 | Radio | 0D050319 | \$520 |
| 601-18 | Radio | 0D050320 | \$520 |
| 601-19 | Radio | 0D041065 | \$520 |
| 601-20 | Two Way Radio | 0C030426 | - |

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| Item # | Description | Serial # | Cost |
|------------|----------------|--------------|---------|
| 601-201 | Motorola | 752TSB6582 | \$417 |
| 601-206 | Motorola | 752TSB6594 | \$417 |
| 601-21 | Two Way Radio | 0D040516 | - |
| 601-214 | Motorola | 7511RY0731 | \$445 |
| 601-22 | Two Way Radio | 0D051334 | - |
| 601-25 | Two Way Radio | 9J461341 | - |
| 601-26 | Two Way Radio | 8E410421 | - |
| 601-27 | Two Way Radio | 8M021218 | - |
| 601-28 | Two Way Radio | 8N041596 | - |
| 601-30 | Two Way Radio | 8N050661 | - |
| 601-31 | Two Way Radio | 8N051207 | - |
| 601-32 | Two Way Radio | 8N051207 | - |
| 601-33 | Two Way Radio | 6L176432 | - |
| 601-34 | Two Way Radio | 8M021219 | - |
| 601-35.001 | Two Way Radio | 005TMY0662 | \$584 |
| 601-35.002 | Two Way Radio | 005TM0664 | \$584 |
| 601-35.003 | Two Way Radio | 005TMY0665 | \$584 |
| 601-35.004 | Two Way Radio | 005TMY0671 | \$584 |
| 601-35.005 | Two Way Radio | 005TMY0681 | \$584 |
| 601-35.006 | Two Way Radio | 005TMY0669 | \$584 |
| 601-35.007 | Two Way Radio | 005TMY0677 | \$584 |
| 601-35.008 | Two Way Radio | 005TMY0663 | \$584 |
| 601-35.009 | Two Way Radio | 005TMY0661 | \$584 |
| 601-35.011 | Two Way Radio | 005TMY0670 | \$584 |
| 601-35.012 | Two Way Radio | 005TMY0668 | \$584 |
| 601-36.001 | Bank Radio | 134MKU103EK | \$450 |
| 601-36.002 | Bank Radio | 134MKU0103EP | \$450 |
| 601-36.003 | Bank Radio | 134MKU0103EQ | \$450 |
| 601-37.004 | Motorola Radio | 205CLTS5775 | \$3,035 |
| 601-37.008 | Motorola Radio | 205CLT5760 | \$3,035 |
| 601-37.009 | Motorola Radio | 205CLT5770 | \$3,035 |
| 601-37.013 | Motorola Radio | 205CLT5798 | \$3,035 |
| 601-37.015 | Motorola Radio | 205CLT5764 | \$3,035 |
| 601-37.023 | Motorola Radio | 205CLT5795 | \$3,035 |
| 601-37.028 | Motorola Radio | 205CLT5796 | \$3,035 |
| 601-37.035 | Motorola Radio | 205CLT5783 | \$3,035 |
| 601-37.037 | Motorola Radio | 205CLT5778 | \$3,035 |
| 601-37.041 | Motorola Radio | 205CLT5779 | \$3,035 |
| 601-38.004 | Motorola Radio | 514CLT2682 | \$3,326 |
| 601-38.018 | Motorola Radio | 514CLT2661 | \$3,326 |
| 601-38.026 | Motorola Radio | 514CLT2668 | \$3,326 |

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| Item # | Description | Serial # | Cost |
|---------------|---------------------|-----------------|-------------|
| 601-38.036 | Motorola Radio | 500CLT0660 | \$4,495 |
| 601-39.01 | Motorola Radio | 082100/02 | \$3,600 |
| 601-39.02 | Motorola Radio | 082100/03 | \$5,382 |
| 601-39.03 | Motorola Radio | 082100/04 | \$5,382 |
| 601-39.04 | Motorola Radio | 082100/05 | \$5,382 |
| 601-39.05 | Motorola Radio | 082100/06 | \$5,382 |
| 606-01 | Pistol | AWE911 | - |
| 606-02 | Shotgun 12 Gauge | MV96375D | - |
| 606-03 | Shotgun 500AT | G194769 | -- |
| 606-04 | Shotgun 500AT | G392425 | - |
| 606-05 | Shotgun 916 | C11097 | - |
| 606-06 | Shotgun 916 | C110974 | - |
| 606-07 | Shotgun 916 | C112606 | - |
| 606-09 | Shotgun 12 Gauge | 1691323 | - |
| 606-10 | Rifle Mini 14 | 181-3336 | - |
| 606-11 | Rifle Mini 14 | 181-33893 | - |
| 606-12 | Rifle Mini 14 | 181-34540 | - |
| 606-13 | Rifle Mini 14 | 181-36165 | - |
| 606-14 | Rifle | 311A | - |
| 606-15 | Revolver 686 | AX1091429 | - |
| 606-16 | Rifle | NHM90 M001393 | - |
| 606-17 | Pistol P89 | 30550526 | - |
| 606-18 | Rifle 30MI | 32164 | - |
| 606-19 | Rifle | 99 | - |
| 606-20 | Rifle | 46M | - |
| 606-21 | Gold Cup 45 Cal. | FN14030 | - |
| 606-22 | Pistol 17 | AEG275 | - |
| 606-41 | 380 Semi Automatic | KHA00923 | - |
| 606-42 | 38 Special Pistol | 141100 | - |
| 606-43 | 38 Special W/2" 138 | AA2144285 | - |
| 606-47 | 40 Caliber Pistol | FLX374 | - |
| 606-48 | 40 Caliber Pistol | FLX369 | - |
| 606-49 | 40 Caliber Pistol | FLX378 | - |
| 606-60 | Pump Shotgun 870 | A8715745M | - |
| 606-63 | AR-15 | 7788 | - |
| 611-01.001 | Taser | X00437330 | \$810 |
| 611-01.004 | Taser | X00428718 | \$810 |
| 611-01.009 | Taser | X00621828 | \$815 |
| 611-01.010 | Taser | X00621838 | \$815 |
| 611-01.011 | Taser | X00621815 | \$815 |
| 611-01.015 | Taser | X00621876 | \$815 |

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|---------------|--------------------|-----------------|-------------|
| 611-01.018 | Taser | X00581915 | \$815 |
| 611-01.025 | Taser | X1200174T | \$925 |
| 611-01.032 | Taser | X00657157 | \$840 |
| 611-01.036 | Taser | X00657144 | \$840 |
| 611-01.039 | Taser | X00657169 | \$840 |
| 612-01 | Alco Sensor FS | F0015709 | - |
| 220-29 | D600 | 3ZBGS31 | \$3,710 |



OFFICE OF THE STATE AUDITOR & INSPECTOR
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