

**LOGAN
COUNTY
SHERIFF
TURNOVER**

DECEMBER 30, 2008

**STATUTORY
REPORT**



Oklahoma State Auditor
& Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT
RANDY RICHARDSON
LOGAN COUNTY SHERIFF
DECEMBER 30, 2008**

This publication is printed and issued by the State Auditor and Inspector as authorized by 19 O.S. § 171. Pursuant to 74 O.S. § 3105.B, seven (7) copies have been prepared and distributed at a cost of \$15.42. Copies have been deposited with the Publications Clearinghouse of the Oklahoma Department of Libraries.

STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA
State Auditor

MICHELLE R. DAY, ESQ.
Chief Deputy



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February 5, 2009

BOARD OF COUNTY COMMISSIONERS
LOGAN COUNTY COURTHOUSE
GUTHRIE, OKLAHOMA 73044

Transmitted herewith is the Logan County Sheriff, Officer Turnover Statutory Report for December 30, 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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Randy Richardson
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, 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.
- Verify the Inmate Trust account balance reconciles to the bank balance.

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, and the Inmate Trust account balance reconciled to the bank balance. With respect to equipment on hand agreeing with inventory records; monthly report of the Office being on file with the County Clerk; Officers' depository account balances reconciling with the County Treasurer's records; 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 12, 2009

**COUNTY OFFICER TURNOVER STATUTORY REPORT
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DECEMBER 30, 2008**

SCHEDULE OF FINDINGS AND RECOMMENDATIONS

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 a part of lands and buildings, the cost of which as to each working unit thereof is more than Five Hundred Dollars (\$500.00), and thereafter maintain or cause to be maintained a continuous inventory record...."

Condition: Based on test work performed, it appears the County Sheriff is not maintaining an accurate inventory listing as required. Additionally, we noted that the County Clerk does not maintain inventory cards and records in a manner as to facilitate the other county officers with preparing and maintaining their individual inventory records.

Effect: Inventories are not safeguarded or supported by records.

Recommendation: OSAI recommends all officers perform a biennial inventory of all working tools, apparatus, machinery and equipment belonging to the county or leased by the County with an original cost of \$500.00 or more and document the inventory on form #3512. Additionally, OSAI recommends the County Clerk maintain inventory documents in a manner as to facilitate the county officers in their preparation and maintenance of inventory records.

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

Finding 2009-2 - Monthly Fee Report

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 part of the funds of the county or municipal subdivision thereof, shall be paid into the county treasury...and it shall be the further duty of all such officers, boards, commissions, and 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."

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Condition: The Sheriff is not filing a monthly fee report with the County Clerk in a timely manner. The latest monthly report on file was September 2008. Additionally, the balances used on the monthly fee reports do not reconcile to the County Treasurer's balances.

Effect: By not reconciling the balances noted on the monthly fee reports to the County Treasurer, the Sheriff increases the risk of error going undetected and the misappropriation of county monies.

Recommendation: OSAI recommends the County Sheriff prepare monthly fee reports, file said reports with the County Clerk prior to the second Monday of every month and reconcile balances noted on the reports to the County Treasurer.

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

Finding 2009-3 - Official Depository Reconciliations

Criteria: Goals of effective internal control are to demonstrate accountability and stewardship. To help ensure proper accounting of funds, all county officers should reconcile their official depository accounts to the County Treasurer on a monthly basis.

Condition: Based on test work performed, it appears the County Sheriff is not reconciling his official depository accounts to the County Treasurer. Because no reconciliations have been performed, there appears to be errors that have gone undetected and uncorrected. We noted the Sheriff's Cash Bond Account has a negative balance of \$1,076.93 and the Sheriff Service Fee Account has a positive balance of \$1,076.93.

Effect: By not performing reconciliations, these offices and officials increase the possibility of errors going undetected and the misappropriation of cash.

Recommendation: OSAI recommends the Sheriff reconcile all official depository accounts to the County Treasurer on a monthly basis and that reconciliations be reviewed and approved by someone other than the preparer.

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

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Finding 2009-4 - 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.



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