

STATUTORY REPORT

MAYES COUNTY SHERIFF TURNOVER

December 28, 2012



*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
FRANK CANTEY
MAYES COUNTY SHERIFF
DECEMBER 28, 2012**



Oklahoma State Auditor & Inspector

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

January 23, 2013

BOARD OF COUNTY COMMISSIONERS
MAYES COUNTY COURTHOUSE
PRYOR, OKLAHOMA 74361

Transmitted herewith is the Mayes County Officer Turnover Statutory Report for December 28, 2012. 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, appearing to read "Gary A. Jones".

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



Oklahoma State Auditor & Inspector

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Frank Cantey
Mayes County Sheriff
Mayes County Courthouse
Pryor, Oklahoma 74361

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 28, 2012:

- 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.

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, 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, appearing to read "Gary A. Jones".

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

January 16, 2013

**COUNTY OFFICER TURNOVER STATUTORY REPORT
FRANK CANTEY
MAYES COUNTY SHERIFF
DECEMBER 27, 2012**

SCHEDULE OF FINDINGS AND RESPONSES

Finding 2013-1—FIXED ASSETS INVENTORY

Condition: During our review of fixed asset items at Mayes County Sheriff's office, OSAI noted the following exceptions:

- **Tasers** - Out of twenty-two tasers on the inventory list provided by the Sheriff's Office, thirteen could not be visually verified. Five additional tasers that were visually verified were not included in the inventory list.
- **Shotguns** - Out of the twelve shotguns on the inventory list provided by the Sheriff's office, all were visually verified, however five of these were assigned to different individuals than those listed on the inventory sheet. Furthermore, three additional shotguns were visually verified, but were not included in the inventory list.
- **Handguns** - Out of twenty-two handguns on the inventory list provided by the Sheriff's office, six could not be visually verified, and eleven of the ones verified were assigned to different individuals other than those listed on the inventory sheet. Furthermore, two additional handguns were visually verified, but were not included in the inventory list.
- **Rifles** - Out of thirteen rifles on the inventory list provided by the Sheriff's office, all were visually verified. However, six additional rifles were visually verified, but were not included in the inventory list.
- None of the County Sheriff's inventory or equipment items contained a county identification tag marked "Property of Mayes County".
- The Sheriff's office has incomplete and inaccurate records for armament inventory. Additionally, no inventory records were available for the jail or the majority of Sheriff's office furniture and equipment. Furthermore, they are not tracking the value of any of the inventory purchased in the Sheriff's office.
- OSAI had no way of determining if the inventory and equipment that was visually verified, was the complete inventory and equipment that had been purchased by the Sheriff's office.

Cause of Condition: Procedures have not been designed to implement internal controls over the safeguarding of fixed assets by performing an annual physical inventory count and maintaining fixed asset inventory records. Procedures have not been designed to ensure equipment is marked with county identification numbers and "Property of Mayes County."

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DECEMBER 27, 2012

Effect of Condition: When documentation of an annual inventory count is not maintained and duties are not adequately segregated, there is opportunity for misuse or loss of equipment. Additionally, when equipment is not marked with county identification numbers and “Property of Mayes County,” opportunities for misuse or loss of equipment can occur.

Recommendation: OSAI recommends that management implement controls to comply with 19 O.S. § 178.1. We also recommend that the Mayes County Sheriff’s office perform an annual inventory count and retain documentation to verify the physical inventory counts are performed.

Management Response:

Incoming County Sheriff: This is a problem that I inherited when I took office. I will ensure that our office follows all rules and shows due diligence in making sure all inventory records are corrected and kept up to date, in accordance with the State Auditor’s office. Furthermore, there will be further investigation into the items not located above, as to the whereabouts of these items.

Criteria: Title 19 § 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), 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”.



OFFICE OF THE STATE AUDITOR AND INSPECTOR

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