

STATUTORY REPORT

MURRAY COUNTY SHERIFF TURNOVER

December 28, 2016



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

**COUNTY OFFICER TURNOVER STATUTORY REPORT
DARREL RICHARDSON
MURRAY COUNTY SHERIFF
DECEMBER 28, 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 9, 2017

BOARD OF COUNTY COMMISSIONERS
MURRAY COUNTY COURTHOUSE
SULPHUR, OKLAHOMA 73086

Transmitted herewith is the Murray County Officer Turnover Statutory Report for December 28, 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".

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



Oklahoma State Auditor & Inspector

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Darrel Richardson
Murray County Sheriff
Murray County Courthouse
Sulphur, Oklahoma 73086

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 28, 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 finding 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 10, 2017

**COUNTY OFFICER TURNOVER STATUTORY REPORT
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SCHEDULE OF FINDINGS AND RESPONSES

Finding 2017-1 – Inadequate Internal Controls and Noncompliance Over Fixed Assets Inventory

Condition: Upon inquiry and observation of fixed assets inventory items the following items could not be verified:

Inventory Number	Description	Cost
B6-220-8	Acer Desktop	\$ 855.00
B6-225-4	Dell Computer	\$ 400.00
B6-331-14	2007 Crown Victoria	\$21,003.00
B6-348-4	2005 Chevrolet Tahoe	\$28,889.00
B6-601-34	Car Radio	\$ 1,050.00

Cause of Condition: Policies and procedures have not been designed and implemented to ensure compliance with state statutes regarding maintaining and properly identifying fixed assets.

Effect of Condition: This condition resulted in noncompliance with state statutes and could result in misuse or loss of county property.

Recommendation: OSAI recommends the County comply with 19 O.S. § 178.1 by maintaining inventory records and performing and documenting a periodic inventory of fixed assets. The verification should be performed by an individual independent of the fixed assets recordkeeping process. Further, yearly counts of fixed asset items should be filed with the County Clerk.

OSAI also recommends management implement policies and procedures to ensure compliance with 19 O.S. § 421.1 regarding the disposition of County property with an original cost exceeding \$500.

Management Response:

County Sheriff: Two items were old computers that were disposed of years ago, and the other three items, two vehicles and a radio, are checked out to deputies that were unable to make it in because of work.

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, which requires the board of county commissioners in each county of this state to take or cause to be taken, an inventory of all working tools, apparatus, machinery and equipment.

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Title 19 O.S. § 421.1, which requires that the county only dispose of equipment through sealed bids, public auction, and/or through the Circuit Engineering District auction.



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