

STATUTORY REPORT

MURRAY COUNTY SHERIFF TURNOVER

January 8, 2013



*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
DARIN ROGERS
MURRAY COUNTY SHERIFF
JANUARY 8, 2013**

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Oklahoma State Auditor & Inspector

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January 22, 2013

BOARD OF COUNTY COMMISSIONERS
MURRAY COUNTY COURTHOUSE
SULPHUR, OKLAHOMA 73086

Transmitted herewith is the Murray County Officer Turnover Statutory Report for January 8, 2013. 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', is written over a horizontal line.

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



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Darin Rogers
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 January 8, 2013:

- 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 Officer's 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.

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

January 8, 2013

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SCHEDULE OF FINDINGS AND RESPONSES

Finding 2013-1—Incomplete Fixed Asset Inventory

Condition: At present, we noted the following:

- No inventory items were identified with the County ID number label and all had to be identified with serial numbers and/or other information provided.
- The following items from inventory listing could not be verified:

Description as per Inventory List	County ID #	Serial Number
Acer Computer	B6-220-8	None
Acer Monitor	B6-225-2	200AA8ED16
2002 Dell Computer	B6-225-6	70821468-82YM
2005 Crown Victorian	B6-331-15	2FAFP17WX5X144221
2005 Ford	B6-348-3	4221
1999 EZ Rider K9 Dog Cage	B6-633-2	None
Property	B6-900-1	60567-001

- The following items were located, but could not be traced to inventory listing:

Description	County ID #	Serial Number
Colt AR -15	None	MTM401538
Bushmaster AR-15	None	BFI448691
Bushmaster AR-15	None	L376534
Bushmaster AR-15	None	L376565
Bushmaster AR-15	None	BFI448696
Crown Victorian	None	2FAFP71V38X124582

Cause of Condition: Policies and procedures over equipment inventories have not been designed and implemented to ensure proper tracking and labeling.

Effect of Condition: By not maintaining accurate fixed asset records, the County increases the risk of misappropriation of County assets.

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

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- Where possible, County Identification Number labels should be attached or stenciled to equipment items to assist in identification and control of county-owned property.
- Equipment inventory information should be periodically reviewed, reconciled, and updated to detect errors and maintain an accurate inventory record.

Management Response:

Incoming County Sheriff: This is a problem that I inherited when I took office. I will ensure that fixed asset records are corrected and that an annual physical inventory is conducted. We are in the process of affixing County ID numbers and marking all equipment with "Property of Murray County."

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...biennially thereafter, or oftener...



OFFICE OF THE STATE AUDITOR AND INSPECTOR

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