



# NOBLE COUNTY SHERIFF TURNOVER

## Statutory Audit

January 4, 2021

**Cindy Byrd, CPA**  
State Auditor & Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT  
CHARLIE HANGER  
NOBLE COUNTY SHERIFF  
JANUARY 4, 2021**

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This publication, issued by the Oklahoma State Auditor and Inspector's Office as authorized by 19 O.S. § 171, has not been printed, but is available on the agency's website ([www.sai.ok.gov](http://www.sai.ok.gov)) and in the Oklahoma Department of Libraries Publications Clearinghouse Digital Prairie Collection (<http://digitalprairie.ok.gov/cdm/search/collection/audits/>) pursuant to 65 O.S. § 3-114.

February 17, 2021

BOARD OF COUNTY COMMISSIONERS  
NOBLE COUNTY COURTHOUSE  
PERRY, OKLAHOMA 73077

Transmitted herewith is the Noble County Officer Turnover Statutory Report for January 4, 2021. 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,



CINDY BYRD, CPA  
OKLAHOMA STATE AUDITOR & INSPECTOR



Charlie Hanger  
Noble County Sheriff  
Noble County Courthouse  
Perry, Oklahoma 73077

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for January 4, 2021:

- 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 in accordance with 19 O.S. § 531.
- 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 per 47 O.S. § 7-621 through 47 O.S. § 7-628.
- 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.



CINDY BYRD, CPA  
OKLAHOMA STATE AUDITOR & INSPECTOR

February 2, 2021

**SCHEDULE OF FINDINGS AND RESPONSES**

**Finding 2021-001 – Lack of Internal Controls and Noncompliance Over Fixed Assets Inventory**

**Condition:** Upon inquiry and observation of County Sheriff personnel, and test of one hundred sixty-seven (167) fixed assets items, the following weaknesses were noted:

- Twenty-one (21) items did not have County identification numbers attached.
  - Five (5) of the twenty-one (21) items were confirmed by description, but serial numbers were not provided on the inventory list to confirm the item.
- Six (6) items had serial numbers that did not agree to the inventory listing.
- Six (6) items could not be located (appendix attached).
- A current inventory list was not filed with the County Clerk.

**Cause of Condition:** Policies and procedures have not been adequately designed and implemented by management to ensure the accurate reporting of fixed assets.

**Effect of Condition:** These conditions resulted in noncompliance with state statutes and could result in misuse or loss of county property.

**Recommendation:** The Oklahoma State Auditor & Inspector’s Office recommends management design and implement internal controls to ensure compliance with state statutes over fixed assets.

**Management Response:**

**Current County Sheriff:** My office will work on correcting the issues noted.

**Criteria:** The United States Government Accountability Office’s *Standards for Internal Control in the Federal Government* (2014 version) aided in guiding our assessments and conclusion. Although this publication (GAO Standards) addresses controls in the federal government, this criterion can be treated as best practices and may be applied as a framework for an internal control system for state, local, and quasigovernmental entities.

The GAO Standards – Principle 10 – Design Control Activities – 10.03 states in part:

*Physical control over vulnerable assets*

Management establishes physical control to secure and safeguard vulnerable assets. Examples include security for and limited access to assets such as cash, securities, inventories, and equipment that might be vulnerable to risk of loss or unauthorized use. Management periodically counts and compares such assets to control records.

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The GAO Standards – Section 2 – Objectives of an Entity – OV2.24 states in part:

*Safeguarding of Assets*

Management designs an internal control system to provide reasonable assurance regarding prevention or prompt detection and correction of unauthorized acquisition, use, or disposition of an entity's assets.

Title 19 O.S. § 178.1 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.

Title 19 O.S. § 178.3 requires the county clerk to be the custodian and repository of all inventory records, files and reports.

Title 19 O.S. § 1502(B)(1) requires a prescribed uniform identification system for all supplies, materials, and equipment of a county not used in the construction and maintenance for roads and bridges.

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**Appendix**

**Items Listed On Inventory That Could Not Be Located**

<b>County Inventory Number</b>	<b>Item Description</b>	<b>Serial Number</b>	<b>Total Cost</b>
B220-27	HP Desk Top Computer	31CR923133Q	\$679.99
B628-1	Taser	T720001E4	\$999.50
B628-2	Taser	T720001TM	\$999.50
B628-5	Taser	T7200010V	\$999.50
B628-7	Taser	T7200012D	\$999.50
B628-10	Taser	T72000183	\$999.50



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S·A·I  
STATE AUDITOR & INSPECTOR



**Cindy Byrd, CPA | State Auditor & Inspector**

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