


STATUTORY REPORT

NOWATA COUNTY SHERIFF TURNOVER

February 1, 2018



*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
SANDY HADLEY
NOWATA COUNTY SHERIFF
FEBRUARY 1, 2018**



Oklahoma State Auditor & Inspector

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

May 30, 2018

BOARD OF COUNTY COMMISSIONERS
NOWATA COUNTY COURTHOUSE
NOWATA, OKLAHOMA 74048

Transmitted herewith is the Nowata County Officer Turnover Statutory Report for February 1, 2018. 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". The signature is written in a cursive style with a long, sweeping tail on the letter "s".

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



Oklahoma State Auditor & Inspector

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Sandy Hadley
Nowata County Sheriff
Nowata County Courthouse
Nowata, Oklahoma 74048

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for February 1, 2018:

- 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.

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

May 7, 2018

**COUNTY OFFICER TURNOVER STATUTORY REPORT
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FEBRUARY 1, 2018**

SCHEDULE OF FINDINGS AND RESPONSES

Finding 2018-003 - Inadequate Internal Controls Over Collection Processes

Condition: Upon inquiry of County personnel and observation of the collection processes for the County Sheriff's office, the following deficiencies were noted:

- One employee is responsible for issuing receipts, posting receipts to the computer system, preparing the daily reconciliation, preparing the deposit, taking the deposit to the County Treasurer, issuing official depository vouchers, and performing monthly reconciliations to the County Treasurer.
- Receipts are not issued for all monies received.
- There are no controls in place for securing monies received:
 - Collections were left out in the open, unattended, and within access of the public.
 - Collections were placed in envelopes and stored in desk drawers for long periods of time.
- Multiple receipt books are in use within the Sheriff's office for the receipting of collections.
- There are no controls over the issuance of receipt books for use and therefore receipt books are not always used in sequential order.
- During our review of the receipts issued from June 10, 2017 to February 1, 2018, we noted the following:
 - The carbon copy for receipts 116225 and 117492 were blank and the original was missing.
 - Receipts 876900, 876932, 117446, 117456, and 117472 were skipped.
- Deposits are not being made daily.

Cause of Condition: Policies and procedures have not been designed and implemented with regards to the collection processes.

Effect of Condition: Opportunities for loss and misappropriation of county assets may be more likely to occur when the County does not have procedures in place to ensure adequate segregation of duties and to address risks associated with the collection processes.

Recommendation: The Oklahoma State Auditor & Inspector's Office (OSAI) recommends a system of internal controls be designed and implemented to provide reasonable assurance that duties are adequately segregated. The duties of receipting, depositing, maintaining ledgers/reconciliations, and disbursing funds should be segregated. If duties cannot be properly segregated, procedures should be designed to mitigate risks such as monitoring and review of processes.

Additionally, OSAI recommends the County Sheriff implement procedures to monitor the collecting, receipting, and accounting processes to ensure all collections are receipted in sequential order, receipts reconcile to deposits, and collections are deposited daily.

COUNTY OFFICER TURNOVER STATUTORY REPORT
SANDY HADLEY
NOWATA COUNTY SHERIFF
FEBRUARY 1, 2018

Management Response:

Chairman of the Board of County Commissioners: I have read the findings and the recommendations of OSAI and agree with the recommendations. I have met with the new Sheriff and have been advised that new policies and procedures are being enacted in order to avoid any further potential situations. I will continue to meet with the new Sheriff to monitor the progress of the new implementations and to determine the implementations have corrected the findings in a timely manner.

Retired County Sheriff, Sandy Hadley: I was appointed Sheriff of Nowata County on April 5, 2017. The lack of segregation of duties issue was the result of budget restraints and the lack of trained employees. I was not made aware of any receipts being skipped and had directed that deposits be made daily. Had I not decided to retire, I would have implemented policies and procedures to rectify these situations.

Criteria: Accountability and stewardship are overall goals of management in the account 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. To help ensure a proper account of funds the duties of receiving, receipting, recording, depositing cash and checks, reconciliations, and transaction authorization should be segregated.

Criteria: Accountability and stewardship are overall goals of management in the account 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. To help ensure a proper account of funds the duties of receiving, receipting, recording, depositing cash and checks, reconciliations, and transaction authorization should be segregated.

Additionally, effective internal controls should provide for procedures to ensure all collections are receipted in and deposited daily, receipts are issued in sequential order, and all receipts issued for the day are accounted for and reconciled to the daily deposit.

Finding 2018-004 - Inadequate Internal Controls and Noncompliance Over the Inmate Trust Fund Checking Account and Inmate Trust Collections

Condition: An examination of the Inmate Trust Fund Checking Account reflected the following:

- One employee issues receipts, prepares and makes deposits, performs all daily activities for the Inmate Trust Fund Checking Account, and performs bank reconciliations.
- Bank reconciliations are not reviewed and approved by someone other than preparer.
- Receipts were not always issued for money received at the time the inmate was booked in.

COUNTY OFFICER TURNOVER STATUTORY REPORT
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- Cash taken at book-in is often not receipted in and given back to the inmate, if the inmate is released shortly after book-in. During our review we noted seven envelopes containing \$205.70 in inmates' monies in a lock box in the Sheriff's office.
- Collections were not deposited daily.

Cause of Condition: Policies and procedures have not been designed and implemented for proper administration regarding the Inmate Trust Fund Checking Account.

Effect of Condition: These conditions resulted in noncompliance with state statute. In addition, without proper accounting and safeguarding of the Inmate Trust Fund Checking Account, there is an increased risk of misappropriation of funds.

Recommendation: OSAI recommends that management be aware of these conditions and determine if duties can be properly segregated. In the event that segregation of duties is not possible due to limited personnel, OSAI recommends implementing compensating controls to mitigate the risks involved with a concentration of duties. Compensating controls would include separating key processes and/or critical functions of the office, and having management review and approval of accounting functions. Also, OSAI recommends that bank reconciliations be reviewed by someone other than the preparer and that deposits be made daily.

Further, OSAI recommends the Sheriff implement procedures to ensure:

- Bank reconciliations should be reviewed and approved by someone other than the preparer.
- Receipts should be issued for all collections.
- All collections should be deposited daily.
- The Inmate Trust Fund Checking Account should be utilized to issue checks to inmates upon their release.

Management Response:

Chairman of the Board of County Commissioners: I have read the findings and the recommendations of OSAI and agree with the recommendations. I have met with the new Sheriff and have been advised that new policies and procedures are being enacted in order to avoid any further potential situations. I will continue to meet with the new Sheriff to monitor the progress of the new implementations and to determine the implementations have corrected the findings in a timely manner.

Retired County Sheriff, Sandy Hadley: I was appointed Sheriff of Nowata County on April 5, 2017. These issues were the result of budget restraints, short staffing, and the lack of trained employees. I was attempting to get a second person trained in these duties but there was little time to do so with the day to day crises and emergencies that kept each person tied up.

Criteria: Effective accounting procedures and internal controls are necessary to ensure stewardship and accountability of public funds. Safeguarding controls are an important aspect of internal controls. Safeguarding controls relate to the prevention or timely detection of unauthorized transaction and

COUNTY OFFICER TURNOVER STATUTORY REPORT
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FEBRUARY 1, 2018

unauthorized access to assets. Failure to perform tasks that are part of internal controls, such as issuing receipts for all collections and depositing collections on a daily basis are deficiencies in internal controls. Further, bank reconciliations should be reviewed and approved by someone other than the preparer.

Title 19 O.S. § 531(A) states in part, “The county sheriff may establish a checking account, to be designated the “Inmate Trust Fund Checking Account[...]. The county sheriff shall deposit all monies collected from inmates incarcerated in the county jail into this checking account and may write checks to the Sheriff’s Commissary Account for purchases made by the inmate during his or her incarceration and to the inmate from unencumbered balances due the inmate upon his or her discharge.”

Finding 2018-005 - Inadequate Internal Controls Over Sheriff Commissary Inventory

Condition: Upon inquiry of county personnel and observation of Sheriff’s Commissary inventory, it was noted that the Sheriff’s office maintains an inventory of smokeless tobacco, which it sells directly to the inmates. The following internal control weaknesses were noted over these commissary items:

- Inventory records that track the additions, usage, and balance of all commissary inventory items were not maintained.
- A physical count of inventory items was not performed.

Cause of Condition: Policies and procedures have not been designed and implemented with regard to accounting for and safeguarding the commissary items purchased by the Sheriff’s office.

Effect of Condition: These conditions could result in the misappropriation of assets.

Recommendation: OSAI recommends the County establish procedures to properly track commissary assets by maintaining inventory records that document beginning balances, additions and deletions, and ending balances. Additionally, OSAI recommends a physical count of commissary inventory items be performed on a monthly basis.

Management Response:

Chairman of the Board of County Commissioners: I have read the findings and the recommendations of OSAI and agree with the recommendations. I have met with the new Sheriff and have been advised that new policies and procedures are being enacted in order to avoid any further potential situations. I will continue to meet with the new Sheriff to monitor the progress of the new implementations and to determine the implementations have corrected the findings in a timely manner.

Retired County Sheriff, Sandy Hadley: I was appointed Sheriff of Nowata County on April 5, 2017. I felt we maintained decent records of inventory for the tobacco. We did not continuously sell tobacco. During the few months that tobacco was sold, records were maintained. Additionally, I feel a physical count was performed on the tobacco except for a small-time period.

COUNTY OFFICER TURNOVER STATUTORY REPORT
SANDY HADLEY
NOWATA COUNTY SHERIFF
FEBRUARY 1, 2018

However, there was a roll of smokeless tobacco that was not included on our inventory because we did not know where it came from. We did keep it in the same locker as the tobacco we sold. This was explained to the auditors up front.

Criteria: 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.

Finding 2018-006 - Inadequate Internal Controls Over the Evidence Locker

Condition: Upon inquiry and observation of the internal controls over the inventory in the Sheriff's evidence locker, the following exception was noted:

- An evidence locker log was not maintained.

Cause of Condition: Policies and procedures have not been designed and implemented to ensure the safe custody of confiscated items stored in the Sheriff's evidence locker.

Effect of Condition: This condition could result in misuse or loss of County Sheriff's evidence property.

Recommendation: OSAI recommends that the County Sheriff maintain an evidence locker log, access and keys to the evidence locker be restricted to key personnel, and all evidence be verified by a second officer by initialing and dating the evidence log when placed in the evidence locker. Additionally, all evidence should be maintained in a centralized location.

Management Response:

Chairman of the Board of County Commissioners: I have read the findings and the recommendations of OSAI and agree with the recommendations. I have met with the new Sheriff and have been advised that new policies and procedures are being enacted in order to avoid any further potential situations. I will continue to meet with the new Sheriff to monitor the progress of the new implementations and to determine the implementations have corrected the findings in a timely manner.

Retired County Sheriff, Sandy Hadley: I was appointed Sheriff of Nowata County on April 5, 2017. There was no evidence log when I was appointed and I failed to put one in place. We maintained and kept the evidence locker clean and organized but it was not used often due to so many changes in staff coming and going and lack of training by the new deputies. The evidence locker was packed full and no room to put new evidence so a deputy was assigned the task of going through each piece of evidence to see if it could be disposed of. He had started the task while I was still in office and between calls and his other cases was continuing to work on the locker until my retirement March 31, 2018.

Criteria: Internal control is an integral component of an organization's management that provides reasonable assurance that the objectives of effectiveness and efficiency of operation, reliability of financial

COUNTY OFFICER TURNOVER STATUTORY REPORT
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reporting and compliance with laws and regulations are being met. Internal control comprises the plans, methods, and procedures used to meet missions, goals, and objectives. Internal control also serves as the first line of defense in safeguarding assets and preventing and detecting errors and fraud. The Sheriff is responsible for designing and implementing an internal control system for the achievement of these goals.

- The International Association for Property and Evidence (IAPE) best practices guide Standard 4.3:
Documentation forms states in part, “The Access Log documents the entry of persons, who are not assigned to the property room, into the restricted areas of the property room, when, for what reason, and who accompanied the visitor.”
- The International Association for Property and Evidence (IAPE) best practices guide Standard 8.3 Security– Access Logs states in part, “An access log should be maintained for documenting any entry by anyone that is not assigned to the Property Unit.”
- The International Association for Property and Evidence (IAPE) best practices guide Standard 2.1 Policies and Procedures – Written Directives states in part, “requiring all property/evidence to be logged into agency records as soon as practical and requiring all property/evidence to be placed under the control of the property room before the officer ends his or her tour of duty.”

Finding 2018-007 - Inadequate Internal Controls and Noncompliance Over Fixed Assets Inventory

Condition: Upon inquiry of County personnel, observation of fixed assets, and test of inventory records, we noted the following exceptions:

- The last physical fixed assets inventory was taken February 27, 2015.
- The fixed asset inventory list on file with the County Clerk did not include eighty-three (83) items noted on the inventory records maintained by the County Sheriff and did not consistently contain sufficient identification information such as, original cost, serial numbers, and/or year of purchase.
- A total of twenty-eight (28) items with an estimated original cost of \$500 or more could not be located. **See Appendix 1.**
- The inventory records maintained by the County Sheriff did not always denote year of purchase, original cost, serial numbers, and/or County identification numbers for each item listed. Additionally, these records do not appear to be a complete list of all inventory items with an original cost of \$500 or more.

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: These conditions resulted in noncompliance with state statutes. When fixed assets are not monitored and equipment is not properly marked with County identification numbers and “Property of”, opportunities for loss and misuse may be more likely to occur.

COUNTY OFFICER TURNOVER STATUTORY REPORT
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Recommendation: OSAI recommends management design and implement internal controls to ensure compliance with 19 O.S. § 178.1, 19 O. S. § 178.2, and 69 O.S. § 645.1 by maintaining inventory records and marking assets with county identification numbers.

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:

Chairman of the Board of County Commissioners: I have read the findings and the recommendations of OSAI and agree with the recommendations. I have met with the new Sheriff and have been advised that new policies and procedures are being enacted in order to avoid any further potential situations. I will continue to meet with the new Sheriff to monitor the progress of the new implementations and to determine the implementations have corrected the findings in a timely manner.

Retired County Sheriff, Sandy Hadley: I was appointed Sheriff of Nowata County on April 5, 2017. When I arrived at the office, I was unable to locate any current inventory records. I requested an inventory list from the County Clerk's office and was told that there was not one on file in the Clerk's office. However, upon reviewing this finding it appears that there was an inventory completed and filed in her office in 2015. The only inventory list I had to go off of was one from 2011 that I located in my office. I cannot answer to any equipment, purchases, inventories or records kept in the office prior to April 5, 2017.

During my time as Sheriff, staff was coming and going so they were not much help in locating most items. A reserve officer, who had been with the department for eleven years was a great help in locating some items. This reserve deputy and I began working on inventory logs to check items in and out to keep track of what equipment we could locate.

Anything I purchased during my 10 months as Sheriff has a number and is documented on the inventory log. I left files to note the original cost, date of purchase, and identification number for those items I purchased. If these items were not tagged correctly, as per the Nowata County equipment policy, I had little guidance from the County Clerk's office and there was no Sheriff's School offered during my 10 months as Sheriff.

Additionally, I never disposed of any item in the Sheriff's office.

Auditor Response: A complete and accurate inventory list of all items on hand with an original cost of \$500 or more should be maintained by each official and filed with County Clerk. This list should be updated and refiled any time an additional item is purchased or an old item is disposed of. Additionally, a physical inventory should be performed on an annual basis. Board of County Commissioners' resolutions indicate the Sheriff initiated the surplus and disposal of twelve (12) sheriff vehicles during her time in office.

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,

COUNTY OFFICER TURNOVER STATUTORY REPORT
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designed to provide reasonable assurance regarding prevention or timely detection of unauthorized transactions and safeguarding assets from misappropriation. Inventory assets should be marked with county identification numbers.

Title 19 O.S. § 178.1 states in part, “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 therefore 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 custody of the county or of any office, board, department, commission or any either thereof, and the disposition thereof whether sold, exchanged, leased, or let where authorized by statute, junked, strayed or stolen, and annually thereafter, or oftener in the 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...”

Title 19 O. S. § 178.2 states, “It shall be and is hereby made the duty of every county officer, board, commission, or department, and by record directive of the board of county commissioners may be made the duty of any employee of the board of county commissioners subject to summary discharge and removal by the board, to conform in all respects and be amenable to all uniform resolutions adopted by their respective boards of county commissioners directing the taking, recording, maintaining and reporting inventories of properties in their respective custody in accordance with the provisions of this act. It shall be the duty and responsibility of each elected county official to create and maintain inventory records of said office. Such inventory shall be filed with the county clerk.”

Title 69 O.S. § 645 requires all county owned, rented, or leased road machinery or equipment be clearly and visibly marked “Property Of.”

Title 19 O.S. § 421 states “From and after the effective date of this act, each board of county commissioners of the several counties in the state shall within thirty (30) days after the disposition of any tools, apparatus, machinery, and equipment belonging to the county or leased or otherwise let to it or any department thereof, the original cost of which is more than Five Hundred Dollars (\$500.00), whether sold, exchanged, junked, leased or let where authorized by statute, shall enter, or cause to be entered, in the minutes of the proceedings of the board the fact of such disposition, including complete description of item, serial number, the date property was acquired, the name and address of the person or firm from whom property was acquired, the cost price at time of acquisition or contract price if acquired under lease-rental agreement, the date of disposition, the name and address of the person or firm to whom property transferred, the price received therefor and the reason for disposition.”

Appendix 1

**COUNTY OFFICER TURNOVER STATUTORY REPORT
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Appendix 1

Items Listed on Sheriff's Inventory That Could Not Be Verified

Inventory Number	Year	Make/Model	Serial/VIN Number	Original Cost
105.1		Hon Secretary 4 Drawer Walnut		\$561.44
220.8	2014	HP PRO 3.500 Desk HP 3500 & HP V221	E3T54UT#ABA COMPU	\$554.98
222-005		HP Color Laser Printer	CNHC81604V	\$830.00
228.001		Dual Camera	ID#02-50146588	\$1,395.00
301-004	1997	Ford F-150	1FTDX1760VKC98025	Unknown
307-0061	2007	Chevrolet Impala	2G1WS55R279192331	
307-0063	2007	Chevrolet Impala	2G1WS55R279192331	
307-0066	2010	Ford Crown Victoria	2FABP7BV2AX115245	
601.041A	1996	GR5000 VHF Repeater	799TWNC073	\$1,386.50
602.3		Radio-Telephone VR320	30000841	\$19,559.75
606.2		High-Standard 12 Gauge Shotgun	3203538	
606.9		Ruger (Mini 14) F20GB Gun	182-88816	
606.10		Ruger (Mini 14) F20GB Gun	182-88560	
606.11		Ruger (Mini 14) F20GB Gun	182-88681	
		Bushmaster Assault Rifle-15.223	L130428	
		Bushmaster Assault Rifle-15.223	L130676	
		Whelen LED Light Bar		
		SVP Siren		
		6 Function Switch Box		
		Sho Me Headlight Flasher		
		Star Tail Light Flasher		
		Whelen Strobe Pack		
		Sho Me Strobe Pack		
		Two SoundOff LED Tag Lights		

Inventory descriptions were compiled from data received from the Sheriff and County Clerk's offices based upon the data as submitted by the Sheriff's office. Some information may be abbreviated, condensed or left blank if not available.

**COUNTY OFFICER TURNOVER STATUTORY REPORT
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Inventory Number	Year	Make/Model	Serial/VIN Number	Original Cost
		Two SoundOff LED Tag Lights		
		Relm VHF Two-way Radio		
		Taser	X29007A1N	
		Taser	X29007A9C	

Inventory descriptions were compiled from data received from the Sheriff and County Clerk's offices based upon the data as submitted by the Sheriff's office. Some information may be abbreviated, condensed or left blank if not available.



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