

**PAYNE
COUNTY
SHERIFF
TURNOVER**

DECEMBER 31, 2008

**STATUTORY
REPORT**



Oklahoma State Auditor
& Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT
NOEL BAGWELL
PAYNE COUNTY SHERIFF
DECEMBER 31, 2008**

This publication is printed and issued by the State Auditor and Inspector as authorized by 19 O.S. § 171. Pursuant to 74 O.S. § 3105.B, seven (7) copies have been prepared and distributed at a cost of \$15.32. Copies have been deposited with the Publications Clearinghouse of the Oklahoma Department of Libraries.

STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA
State Auditor

MICHELLE R. DAY, ESQ.
Chief Deputy



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February 5, 2009

BOARD OF COUNTY COMMISSIONERS
PAYNE COUNTY COURTHOUSE
STILLWATER, OKLAHOMA 74074

Transmitted herewith is the Payne County Sheriff, Officer Turnover Statutory Report for December 31, 2008. The engagement was conducted in accordance with 19 O.S. § 171.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our office during the course of our engagement.

The Office of the State Auditor and Inspector is committed to serve the public interest by providing independent oversight and to issue reports that serve as a management tool to the state to ensure a government which is accountable to the people of the State of Oklahoma.

Sincerely,

A handwritten signature in blue ink that reads "Steve Burrage". The signature is written in a cursive, flowing style.

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

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Noel Bagwell
Payne County Sheriff
Payne County Courthouse
Stillwater, Oklahoma 74074

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 31, 2008:

- 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 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.
- Verify the Inmate Trust account balance reconciles to the bank balance.

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, the amount of total claims approved for the operation of said Office was not in excess of limitations; the Officers' depository account balances reconciled with the County Treasurer's records and undeposited cash reconciled to receipts; the Inmate Trust account balance reconciled to the bank balance. With respect to equipment on hand agreeing with inventory records, a monthly report of the Office being on file with the County Clerk, and segregation of duties, our findings are included in the accompanying schedule of findings and recommendations.

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., section 24A.1 et seq.), and shall be open to any person for inspection and copying.



STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

January 7, 2009

**COUNTY OFFICER TURNOVER STATUTORY REPORT
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PAYNE COUNTY SHERIFF
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SCHEDULE OF FINDINGS AND RECOMMENDATIONS

Finding 2009-1 - Monthly Fee Report

Criteria: Title 19 O.S. § 684 states, "All monies that shall be received during any calendar month by any county officer, county board, county commission or the members or employees of either thereof, accruing as part of the funds of the county or municipal subdivision thereof, shall be paid into the county treasury...and it shall be the further duty of all such officers, boards, commissions, and members and employees of either thereof, to make and file with the county clerk on or before the second Monday of each month, a verified report in writing showing the several sources, classes, and amounts of money received by virtue or under color of office during the preceding calendar month, together with an itemized statement of the amount and purpose of all vouchers issued in disbursement, distribution and transfer thereof."

Condition: The Sheriff is not preparing and/or filing a monthly report with the County Clerk.

Effect: The County Sheriff may not be properly reporting monies received.

Recommendation: OSAI recommends the County Sheriff prepare a monthly fee report and file said report with the County Clerk prior to the second Monday of every month.

Views of responsible officials: New management took office prior to the end of fieldwork; therefore, no management response was obtained.

Finding 2009-2 - Fixed Assets

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 working unit thereof is more than Five Hundred Dollars (\$500.00), and thereafter maintain or cause to be maintained a continuous inventory record...."

Condition: Based on test work performed, it appears the County Sheriff is not maintaining an up-to-date inventory record. Of the 386 items of \$500.00 or more noted on the Sheriff's inventory, we were unable to locate ten items. Nine of those items were computers that we were told had either been traded in or junked for parts and one item was a pair of night vision goggles. Additionally, we noted two items that should have been placed on the Sheriff's inventory records: a 1953 Willis Jeep which had been donated and a Maytag Centennial Dryer purchased in December of 2008.

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Recommendation: We recommend all officers perform a biennial inventory of all working tools, apparatus, machinery and equipment belonging to the County or leased by the County with an original cost of \$500.00 or more and document the inventory on form #3512.

Views of responsible officials: New management took office prior to the end of fieldwork; therefore, no management response was obtained.

Finding 2009-3 - Segregation of Duties

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

Condition: Based on inquiries of County personnel and testwork performed, it was noted that receiving, receipting, recording, depositing cash and checks, reconciliations, and transaction authorization within the County Sheriff's office were not properly segregated to assure adequate internal control structure.

Effect: This condition could result in unrecorded transactions, misstated financial reports, undetected errors, or misappropriation of assets.

Recommendation: OSAI recommends management be aware of these conditions and realize the concentration of duties and responsibilities in a limited number of individuals is not desired from a control point of view. The most effective controls lie in management's knowledge of office operations and a periodic review of operations.

Views of responsible officials: New management took office prior to the end of fieldwork; therefore, no management response was obtained.



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