

**POTTAWATOMIE
COUNTY
SHERIFF
TURNOVER**

DECEMBER 30, 2008

**STATUTORY
REPORT**



Oklahoma State Auditor
& Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT
KURT SHIREY
POTTAWATOMIE COUNTY SHERIFF
DECEMBER 30, 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 copies have been prepared and distributed at a cost of \$15.53. 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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March 19, 2009

BOARD OF COUNTY COMMISSIONERS
POTTAWATOMIE COUNTY COURTHOUSE
SHAWNEE, OKLAHOMA 74801

Transmitted herewith is the Pottawatomie County Sheriff, Officer Turnover Statutory Report for December 30, 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".

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

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Mr. Kurt Shirey
Pottawatomie County Sheriff
Pottawatomie County Courthouse
Shawnee, Oklahoma 74801

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 30, 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.

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; a monthly report of the Office is on file with the County Clerk; the Officers' depository account balances reconciled with the County Treasurer's records and undeposited cash reconciled to receipts. With respect to equipment items on hand agreeing with inventory records and the matter of segregation of duties, our findings are included in the accompanying schedule of findings and responses.

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 12, 2009

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

Finding 2009-1 – 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 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..."

Condition: It was noted that a current inventory of all office furniture and equipment was not kept up to date with the County Clerk's office. A listing of inventory that was unable to be located or noted to be missing follows in the accompanying Appendix A.

Effect: Inventory items were not accurately accounted for and the County's assets may not be safeguarded.

Recommendation: OSAI recommends that the location or the disposition of these items be investigated and that the inventory records be updated accordingly. Additionally, OSAI recommends that the Board of County Commissioners cause a biennial inventory to be taken of all working tools, apparatus, machinery and equipment belonging to the County Sheriff and such inventories be documented on form #3512 and filed with the County Clerk accordingly.

Views of responsible officials and planned corrective actions: As discussed with OSAI, the newly elected sheriff will work to complete a complete inventory and document such inventory on form #3512.

Finding 2009-2 – 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 personnel and testwork performed, it was noted that receiving, receipting, recording, depositing cash and checks, reconciliations, and transaction authorization within the 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.

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Recommendation: OSAI recommends management be aware of these conditions and realize that 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 and planned corrective actions: We concur with the State Auditor's findings. Management does have knowledge of office operations and will perform a periodic review of these operations.

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APPENDIX A

Item No.	Description	Serial Number
1	Konica Copier	7130
2	TCO Computer Monitor	FBUD39768908U
3	HP Keyboard	CF34913551
4	keyboard	BF34327560
5	HP Monitor	FBUD39168922U
6	HP Tower	DQ173A-ABA
7	HP Tower	MXK3511DNV
8	HP Laser Jet Printer	USBB263414
9	Gateway 2000 Tower	none noted
10	Compaq Computer	004CE64EE038
11	Compaq Keyboard	BOA090FEP170L1
12	Compaq Presario	3D02DCTKW251
13	HP Laser Jet Printer	SG92P1WOH9
14	Compaq Keyboard	B1GDOA39EC8G4
15	Compaq Tower	684OBZG2K130
16	Digiview Monitor	4DD69AO1315417
17	Compaq Keyboard	B16410EBUGM6EC
18	IBM Tower	1S62876OU23NY596
19	HP Deskie 960C	MY24P1C315
20	Camera	none noted
21	Icon Handheld Radio	65867
22	Icon Handheld Radio	67228
23	Icon Mobile Radio	75026
24	Yaesu 2-Way Radio	4J060286
25	Newtec Mobile Radio	510-859
26	Newtec Mobile Radio	510-838
27	Newtec Mobile Radio	510-585
28	Newtec Mobile Radio	510-854
29	Newtec Mobile Radio	510-586
30	Newtec Mobile Radio	510-584
31	Newtec Mobile Radio	510-856
32	Newtec Mobile Radio	510-855

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<u>Item No.</u>	<u>Description</u>	<u>Serial Number</u>
33	Hnivex Comm Mirer	none noted
34	HP Laser Jet Printer	USDG049040
35	Alder Typewriter	5602897
36	Alan Generic Computer	none noted
37	IBM Computer	23PWA6
38	Tech 1230 Computer	109001767
39	Intel Pentium Comp	none noted
40	Motorola 800 MHZ radio	678AQW1892
41	Eagle Custom Radio	EA2343
42	Uniden Handheld	55003326
43	Uniden Charger	55010546
44	Motorola 800 MHZ radio	678AQW1515
45	Icom portable radio	8603776
46	Icom handheld w/ charger	8603775
47	Relm Hand Held radio	none noted
48	Uniden Handheld	4S000875
49	Icom handheld	8603773
50	Relm Hand Held radio	796A0019947
51	Relm Hand Held radio	Roberts#17
52	Uniden Handheld	none noted
53	02 Ford Crown Vic	104213
54	01 Ford Crown Vic	1038769
55	01 Ford Crown Vic	138770
56	00 Ford CVP	191605
57	95 Chevy CCL	120829
58	95 Ford CVP	174581
59	95 Chevy Caprice	177590
60	93 Chevy Caprice	118491
61	92 Chevy Caprice	150891



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