STATUTORY REPORT

PUSHMATAHA COUNTY SHERIFF TURNOVER

December 10, 2012





Oklahoma State Auditor & Inspector Gary A. Jones, CPA, CFE

COUNTY OFFICER TURNOVER STATUTORY REPORT JIM DUNCAN PUSHMATAHA COUNTY SHERIFF DECEMBER 10, 2012

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Oklahoma State Auditor & Inspector

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February 14, 2013

BOARD OF COUNTY COMMISSIONERS PUSHMATAHA COUNTY COURTHOUSE ANTLERS, OKLAHOMA 74523

Transmitted herewith is the Pushmataha County Officer Turnover Statutory Report for December 10, 2012. 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,

GARY A. JONES, CPA, CFE

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OKLAHOMA STATE AUDITOR & INSPECTOR

Oklahoma State Auditor & Inspector

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Jim Duncan Pushmataha County Sheriff Pushmataha County Courthouse Antlers, Oklahoma 74523

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 10, 2012:

- 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 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, 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

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SCHEDULE OF FINDINGS AND RESPONSES

Finding 2013-1 – Fixed Assets Inventory

Condition: During our review of the fixed assets inventory, it was noted that the Sheriff's office did not maintain an up-to-date inventory list and the list is not on file with the County Clerk.

Cause of Condition: Procedures have not been designed and implemented to ensure a current inventory list is filed with the County Clerk.

Effect of Condition: This condition could result in the loss and misappropriation of county assets.

Recommendation: OSAI recommends the County Sheriff implement procedures that an inventory of equipment is taken and that inventory records be updated as items are acquired or disposed of. OSAI recommends that a current inventory list be filed with the County Clerk.

Management Response:

Current Sheriff:

I have made it a priority to make sure everything is on inventory and filed at the County Clerk's office.

Criteria: 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 tolls, 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.

Finding 2013-2 - Fund Balances

Condition: During our examination of fund balances for the Sheriff, we discovered the expenditures exceeded the maximum amount allowed for the operation of the office for the following fund:

Sheriff Sales Tax

\$66,646.07

Cause of Condition: Procedures have not been designed to track expenditures and ensure compliance

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with state statutes.

Effect of Condition: This condition resulted in violation of 19 O.S. § 347.C and could result in financial hardship for the incoming officer in carrying out his or her official duties.

Recommendation: OSAI recommends the County establish procedures to verify outgoing officers do not make expenditures in excess of statutory limitations. When circumstances exist creating the need to exceed those limits, the Excise Board has the power to grant written permission for the expenditures.

Management Response:

Current Sheriff:

I feel the overspending of the previous Sheriff was not a malicious or intentional act; it just seems to take as much or more money than we get to operate the office.

Criteria: Title 19 § 347 C. states:

Whenever a county officer holding an elective office will not immediately serve a succeeding term in the same office, it shall be unlawful for the board of county commissioners, during the first six months of the fiscal year in which said term of office expires, to approve claims for the operation of said office totaling in excess of one-half (1/2) the amount allocated for the operation of said office during said fiscal year, unless approval in writing is obtained from the county excise board, and any claim in excess thereof and any warrant issued pursuant thereto shall be null and void.



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