

STATUTORY REPORT

ROGER MILLS COUNTY SHERIFF TURNOVER

March 26, 2015



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

**COUNTY OFFICER TURNOVER STATUTORY REPORT
JOE HAY
ROGER MILLS COUNTY SHERIFF
MARCH 26, 2015**

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Oklahoma State Auditor & Inspector

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April 29, 2015

BOARD OF COUNTY COMMISSIONERS
ROGER MILLS COUNTY COURTHOUSE
CHEYENNE, OKLAHOMA 73628

Transmitted herewith is the Roger Mills County Officer Turnover Statutory Report for March 26, 2015. 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".

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



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Mr. Joe Hay
Roger Mills County Sheriff
Roger Mills County Courthouse
Cheyenne, Oklahoma 73628

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for March 26, 2015:

- 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.

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 finding 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

March 30, 2015

COUNTY OFFICER TURNOVER STATUTORY REPORT
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ROGER MILLS COUNTY SHERIFF
MARCH 26, 2015

SCHEDULE OF FINDINGS AND RESPONSES

Finding 2015-01 – Inadequate Internal Controls and Noncompliance Over Fixed Assets Inventory

Condition: While performing a verification of the County Sheriff’s fixed assets inventory, the following discrepancies were noted:

- Eighty-four of the eighty-five items listed were not marked with a county identification number.

At the date of the verification, the following items had been disposed of, but had not been removed from inventory records filed with the County Clerk:

- GE Color Camera, identified with B224-3, was sent for repair and once it could not be repaired it was disposed of.
- Tool Box, identified with B444-1, was part of a pickup truck that was wrecked. The pickup truck was disposed of, but the tool box remains on the inventory records.
- Decatur Genesis Antenna, identified with B624-2, was part of a pickup truck that was destroyed in a tornado. The pickup truck was disposed of, but the antenna remains on the inventory records.

We also noted these discrepancies with regard to the fixed assets inventory list:

- Radar Unit, identified with B628-6, was visually verified, but was not listed on the inventory list maintained in the County Clerk’s Office. The item was listed on the inventory list maintained in the Sheriff’s Office and no resolution was completed to remove the item. The item should still be included on the fixed assets inventory list maintained in the County Clerk’s Office.

The following item was on the fixed assets inventory list, but could not be located on the date of our verification:

- Phantom Radar, identified with B628-5, could not be located.

Cause of Condition: Procedures have not been designed and implemented to ensure all fixed assets are recorded on the inventory listing, ensure fixed assets inventory is adequately marked with county identification numbers, and to ensure fixed assets inventory is safeguarded against loss and/or theft.

Effect of Condition: These conditions could result in inventory items not being accurately accounted for and the County Sheriff’s fixed assets may not be safeguarded.

Recommendation: OSAI recommends the County Sheriff implement procedures to properly account for all fixed assets on the inventory listing and mark all fixed assets and equipment with identification numbers in accordance with 19 O.S. § 178.1. We further recommend that the Sheriff implement procedures to track all assets and safeguard the County’s assets against loss and/or theft.

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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 thereafter maintain or cause to be maintained a continuous inventory record...annually thereafter, or oftener...”



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