

# SEMINOLE COUNTY SHERIFF TURNOVER

MARCH 12, 2009



# STATUTORY REPORT



Oklahoma State Auditor  
& Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT  
JOE CRAIG  
SEMINOLE COUNTY SHERIFF  
MARCH 12, 2009**

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# STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA  
State Auditor

MICHELLE R. DAY, ESQ.  
Chief Deputy



2300 N. Lincoln Boulevard State Capitol, Room 100 Oklahoma City, OK 73105-4801 Phone (405) 521-3495 Fax (405) 521-3426 www.sai.ok.gov

July 7, 2009

BOARD OF COUNTY COMMISSIONERS  
SEMINOLE COUNTY COURTHOUSE  
WEWOKA, OKLAHOMA 74884

Transmitted herewith is the Seminole County Sheriff Officer Turnover Statutory Report for March 12, 2009. 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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Joe Craig  
Seminole County Sheriff  
Seminole County Courthouse  
Wewoka, Oklahoma 74884

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for March 12, 2009:

- 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 was 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 the matter of segregation of duties, equipment items on hand agreeing with inventory records, deposits being made daily, and receipts being written for all monies deposited, 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. § 24A.1 et seq.), and shall be open to any person for inspection and copying.



STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

March 18, 2009

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**SEMINOLE COUNTY SHERIFF**  
**MARCH 12, 2009**

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**SCHEDULE OF FINDINGS AND RESPONSES**

**Finding 2009-1 – 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 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 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.

**Finding 2009-2 – Fixed Assets**

Criteria: 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 thereof and of like tools, apparatus, machinery and equipment purchased, leased or otherwise coming into custody of the county or any office, board, department, commission or any or either thereof, and the disposition thereof whether sold, exchanged, leased or let where authorized by statute, junked, strayed or stolen, and biennially thereafter..."

Condition: It was noted that a complete and accurate inventory of all office furniture and equipment was not kept. There were 47 items noted on their inventory that could not be located. (See Appendix A)

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

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**MARCH 12, 2009**

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Recommendation: OSAI recommends equipment inventory information be periodically reviewed, reconciled, and updated to detect errors and to maintain an accurate inventory record.

Views of responsible officials and planned corrective actions: As discussed with OSAI, the new sheriff will work to complete a complete inventory once he takes office.

**Finding 2009-3—Sheriff’s Official Depository**

Criteria: Effective accounting procedures are necessary to ensure stewardship and accountability of public funds.

Condition: While performing cash compositions for the Sheriff’s Official Depository Account, the following was noted:

1. Receipts were not issued for all monies received.
2. Receipts are not issued in sequential order. Gaps were noted in receipt books from 1400 to 2301.
3. Sheriff does not make daily deposits.

Effect: This condition could result in unrecorded transactions or misappropriation of funds.

Recommendation: OSAI recommends that duplicate, pre-numbered receipts reflecting “Seminole County Sheriff’s Office” be issued for all monies received in the Sheriff’s Office. Receipts should be issued only once, in sequential order, and should indicate mode of payment received. Also, collections should be deposited daily.

Views of responsible officials and planned corrective actions: We concur with the State Auditor’s findings and are implementing procedures for the safeguarding and timely deposit of all official depository collections.

**Finding 2009-3—Sheriff Inmate Trust Account**

Criteria: Effective accounting procedures are necessary to ensure stewardship and accountability of public funds.

Condition: While performing cash compositions for the Sheriff’s Inmate Trust Account, the following was noted:

1. Receipts did not reflect mode of payment.
2. Sheriff does not make daily deposits.
3. Receipt #1426 for \$56.00 issued on 2-27-2009 could not be traced to a deposit.

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4. On 1-23-09 an Inmate Trust receipt was issued for \$2,316.00 for inmates' personal property when he was booked into jail. The Sheriff's Office deposited only \$2,196.00 on 2-24-2009. The Sheriff's Office issued a check back to this inmate on 2-10-09 for \$2,316.00, fourteen days prior to depositing this money for a variance of \$120.00.
5. Inmate Trust Fund checks do not always have two authorized signatures.

Effect: This condition could result in unrecorded transactions or misappropriation of funds.

Recommendation: OSAI recommends that duplicate, pre-numbered receipts be issued for all monies received in the Sheriff's Office. Receipts should be issued only once, in sequential order, and should indicate mode of payment received. Discrepancies between receipts and deposits should be investigated and a determination made if further action is required. Also, collections should be deposited daily.

Views of responsible officials and planned corrective actions: We concur with the State Auditor's findings and are implementing procedures for the safeguarding and timely deposit of all Inmate Trust Fund collections.



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**APPENDIX A**

Following are the 47 items unable to be located during the March 12, 2009, turnover engagement:

<u>Item Number</u>	<u>Description</u>	<u>Serial Number</u>
1	Desktop PC Computer	SCN5611744Y
2	Sony Cyber Shot Camera	6905723
3	Ford Explorer XLT	79917
4	95 Chevrolet Caprice	164883
5	95 Crown Victoria	171797
6	Ford	172693
7	IBM Laptop	97-053PF
8	Laptop Computer	864355H8625
9	Dell Laptop Inspiron	4355H8623
10	Garmin eTrex Summit w/Charger	418063
11	Garmin eTrex Summit w/Charger	87414418
12	Sony Digital Still Camera	557194
13	Stihl Chainsaw	261943228
14	Stihl Chainsaw	261943225
15	Stihl Trimmer	261690316
16	Stihl Trimmer	261690443
17	Stihl Trimmer	261690435
18	Stihl Trimmer	261690286
19	Motorola Handheld Radio	018TEAG374
20	Motorola Handheld Radio	018TEAG359
21	Motorola Handheld Radio	018TEAG369
22	Kenwood Handheld Radio	50702049
23	Kenwood Handheld Radio	50702047
24	95 Ford Crown Victoria	174514
25	95 Ford Crown Victoria	153439
26	96 Ford Crown Victoria	158872
27	Frigidaire Refrigerator	LA1430572
28	Crosley Stove	37673204CC
29	Mossberg 590 12-Guage	R351406
30	Mossberg 590 12-Guage	R351352

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<u>Item Number</u>	<u>Description</u>	<u>Serial Number</u>
31	Mawoc Ice Maker	20867509
32	Mercury Mountaineer	J00601
33	95 Ford Crown Victoria	176975
34	Chevrolet Blazer	153647
35	Compaq Laptop Computer	9X27KVC132HZ
36	Walkie Talkie	Q5275
37	Crosley Dryer	4160
38	Crosley Washer	5410
39	Cannon Copier	PVH88818
40	Doppler Traffic Radar	KK23370
41	Motorola VHF Radio	2795
42	Sony Digital Camera	229045
43	Sony Digital Camera	229791
44	Ricoh Copier	12016
45	Motorola Radio	159TWNC527
46	Swintec Typewriter	3731180V
47	Walk-Thru Metal Detector	95693



**OFFICE OF THE STATE AUDITOR AND INSPECTOR  
2300 N. LINCOLN BOULEVARD, ROOM 100  
OKLAHOMA CITY, OK 73105-4896**

**[WWW.SAI.OK.GOV](http://WWW.SAI.OK.GOV)**