

TEXAS COUNTY SHERIFF TURNOVER

DECEMBER 16, 2008

STATUTORY REPORT



Oklahoma State Auditor
& Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT
ARNOLD PEOPLES
TEXAS COUNTY SHERIFF
DECEMBER 16, 2008**

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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

January 23, 2009

BOARD OF COUNTY COMMISSIONERS
TEXAS COUNTY COURTHOUSE
GUYMON, OKLAHOMA 73942

Transmitted herewith is the Texas County Sheriff, Officer Turnover Statutory Report for December 16, 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, reading "Steve Burrage", is positioned above the printed name.

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

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Mr. Arnold Peoples
Texas County Sheriff
Texas County Courthouse
Guymon, Oklahoma 73942

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 16, 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, our finding is presented 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.

A handwritten signature in blue ink, appearing to read "Steve Burrage". The signature is fluid and cursive, with the first name "Steve" and last name "Burrage" clearly distinguishable.

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

December 16, 2008

**ARNOLD PEOPLES, COUNTY SHERIFF
TEXAS COUNTY, OKLAHOMA
OFFICER TURNOVER STATUTORY REPORT
DECEMBER 16, 2008**

SCHEDULE OF FINDINGS AND RESPONSES

Finding 2009-1 – Fixed Asset Inventory

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 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: The County Sheriff did not maintain an updated and continuous inventory of all working tools, apparatus, machinery, and equipment. The inventory records were maintained in a manner that listed the items by funding source, which caused the items to be listed multiple times. It was also noted that serial numbers were not listed on all inventory records and county identification numbers were not affixed to all items.

Effect: This condition results in inaccurate records or incomplete information, and the County's assets or resources may not be safeguarded and could be used inappropriately.

Recommendation: OSAI recommends that a complete and accurate list of inventory in use and owned by the County Sheriff's office be maintained.

Views of responsible officials and planned corrective actions: I have talked to the County Clerk and am checking on changing the ID system. The Sheriff's Department will be striving to make sure that equipment has the inventory numbers on them. We are also going to keep a running inventory within the Sheriff's Department.



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

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