

# WAGONER COUNTY SHERIFF TURNOVER

DECEMBER 29, 2008

# STATUTORY REPORT



Oklahoma State Auditor  
& Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT  
JOHNNY CANNON  
WAGONER COUNTY SHERIFF  
DECEMBER 29, 2008**

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# STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA  
State Auditor

MICHELLE R. DAY, ESQ.  
Chief Deputy



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May 6, 2009

BOARD OF COUNTY COMMISSIONERS  
WAGONER COUNTY COURTHOUSE  
WAGONER, OKLAHOMA 74467

Transmitted herewith is the Wagoner County Sheriff, Officer Turnover Statutory Report for December 29, 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 typed name.

STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

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Johnny Cannon  
Wagoner County Sheriff  
Wagoner County Courthouse  
Wagoner, Oklahoma 74467

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 29, 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, and a monthly report of the Office is on file with the County Clerk. With respect to equipment items on hand agreeing with inventory records, depository account balances reconciling with the Treasurer's records, undeposited cash reconciling to receipts, and 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. § 24 A.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" written in a larger, more prominent script than the last name "Burrage".

STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

December 29, 2008

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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 County personnel and test work 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: These conditions could result in unrecorded transactions, misstated financial reports, undetected errors, or misappropriation of funds.

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: New management will implement procedures to ensure action is taken to correct the problems noted from the prior administration.

**Finding 2009-2—Fixed Assets Inventory**

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...biennially thereafter, or oftener..."

Condition: It was determined that an inventory listing had not been prepared and maintained in accordance with state statutes.

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

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

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Views of responsible officials and planned corrective actions: New management will implement procedures to ensure action is taken to correct the problems noted from the prior administration.

**Finding 2009-3—Depository Accounts**

Criteria: The overall goal of internal controls as they related to governmental accounting is the safeguarding of assets and the accurate accounting of governmental funds.

Condition: Although the Sheriff retains a copy of all deposit sheets and all issued vouchers, and all funds are transferred out monthly, no journal or record is posted reflecting the daily deposit, disbursement, or a running balance for these accounts.

Effect: This condition could result in undetected errors, misstatements, or misappropriation of funds.

Recommendation: OSAI recommends the Sheriff maintain a journal or other accounting record which reflects deposits, disbursements, and balances for his depository accounts.

Views of responsible officials and planned corrective actions: New management will implement procedures to ensure action is taken to correct the problems noted from the prior administration.





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