

WASHITA COUNTY SHERIFF TURNOVER

JANUARY 5, 2009

STATUTORY REPORT



Oklahoma State Auditor
& Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT
RON MAZUREK
WASHITA COUNTY SHERIFF
JANUARY 5, 2009**

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STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA
State Auditor

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Chief Deputy



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February 18, 2009

BOARD OF COUNTY COMMISSIONERS
WASHITA COUNTY COURTHOUSE
CORDELL, OKLAHOMA 73632

Transmitted herewith is the Washita County Sheriff, Officer Turnover Statutory Report for January 5, 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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Mr. Ron Mazurek
Washita County Sheriff
Washita County Courthouse
Cordell, Oklahoma 73632

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for January 5, 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 Officers' depository account balances reconciled with the County Treasurer's records and undeposited cash reconciled to receipts. With respect to a monthly report of the Office on file with the County Clerk; the amount of total claims approved for the operation of said Office in excess of limitations; and equipment items on hand agreeing with inventory records, 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., section 24A.1 et seq.), and shall be open to any person for inspection and copying.



STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

January 5, 2009

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SCHEDULE OF FINDINGS AND RESPONSES

Finding 2009-1 – Fixed Assets 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. 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: 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. OSAI further recommends that county ID# labels be attached or stenciled to equipment items to assist in identification and control of county-owned equipment.

Views of responsible officials and planned corrective actions: We concur with the comments and recommendations.

Finding 2009-2 – Excess Appropriations

Criteria: Title 19 O.S. § 347.C states in part, “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 (6) 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...”

Condition: Two sheriff general fund accounts had expenditures and/or encumbrances in excess of the 50% limitation indicated in 19 O.S. § 347.

Acct #	Account	Budget	50% limitation	Expend/encumb
0400 2000	Sheriff Maint & Operation	\$104,750.88	\$53,375.44	\$67,673.84
0400 4000	Sheriff Capital Outlay	\$24,000.00	\$12,000.00	\$22,866.00

Effect: Claims and warrants issued may be found to be null and void.

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Recommendation: OSAI recommends the BOCC not approve claims for the operation of a county office in excess of the amounts authorized in 19 O.S. § 347.C, unless approval in writing is obtained from the County Excise Board.

Views of responsible officials and planned corrective actions: We concur with the comments and recommendations.

Finding 2009-3 – Monthly fee report filed with the County Clerk

Criteria: Title 19 O.S. § 684 states in part, "...and it shall be the further duty of all such officers, boards, commissions, and members and employees of either thereof, to make and file with the county clerk on or before the second Monday of each month, a verified report in writing showing the several sources, classes, and amounts of money received by virtue or under color of office during the preceding calendar month, together with an itemized statement of the amount and purpose of all vouchers issued in disbursement, distribution and transfer thereof."

Condition: The Sheriff's office has not filed the monthly report required by 19 O.S. § 684. The Sheriff's office has recently implemented transfers to the County Treasurer to clear its official depository account, as required by the same statute.

Effect: The County Sheriff may not be properly reporting monies received or disbursed.

Recommendation: OSAI recommends the County Sheriff prepare a monthly fee report and file said report with the County Clerk on a monthly basis.

Views of responsible officials and planned corrective actions: We concur with the comments and recommendations.



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