

**WOODWARD
COUNTY
SHERIFF
TURNOVER**

DECEMBER 10, 2008

**STATUTORY
REPORT**



Oklahoma State Auditor
& Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT
DON BRADLEY
WOODWARD COUNTY SHERIFF
DECEMBER 10, 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
WOODWARD COUNTY COURTHOUSE
WOODWARD, OKLAHOMA 73801

Transmitted herewith is the Woodward County Sheriff, Officer Turnover Statutory Report for December 10, 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 that reads "Steve Burrage".

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

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Mr. Don Bradley
Woodward County Sheriff
Woodward County Courthouse
Woodward, Oklahoma 73801

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 10, 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; the Officers' depository account balances reconciled with the County Treasurer's records and undeposited cash reconciled to receipts. With respect to equipment items agreeing with inventory records and current monthly report being on file with the County Clerk, our findings are included in the attached 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

December 10, 2008

**COUNTY OFFICER TURNOVER STATUTORY REPORT
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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: We were unable to visually verify the following items on the County Clerk’s inventory for the County Sheriff:

County ID Number	Make	Model	Serial Number	Cost	Comment
B102.1	Sofa			\$500.00	This is the only couch anyone has known in the Sheriff’s office.
B213.1	HP	Laser Jet		\$695.00	Sheriff’s office said the printer caught on fire and is at the repair shop.
B218.6	Computer				Sheriff’s office said this computer was destroyed.
B218.12	Computer		68MOAV043357	\$799.00	Sheriff’s office said this computer was destroyed.
B606.41	Gun	92 Centurion	BER401592Z	Unknown	Sheriff’s office said this gun was stolen from Sheriff’s House.
B606.45	Gun	AR15	Unknown	Unknown	Acting Sheriff did not remember having 5 AR15s.
B601.23	Radio	FTL2011	3G340299	\$1,000.00	Sheriff’s office believes this radio is in an OHP unit.
B601.3	Radio	TK7150	Unknown	\$1,000.00	Sheriff’s office believes this radio is in an OHP unit.
B601.4	Radio	Radius M1225	869FZG0768	\$1,000.00	Sheriff’s office believes this radio is in an OHP unit.
B601.16	Radio	Radius M1225	Unknown	Unknown	Sheriff’s office believes this radio is in an OHP unit.
B601.18	Radio	Radius M1225	Unknown	Unknown	Sheriff’s office believes this radio is in an OHP unit.
B331.11	Ford	1997 Expedition	IFMFUI8L8VLC14459	\$29,870.00	The Expedition was wrecked and the insurance company purchased the wrecked vehicle. The

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County ID Number	Make	Model	Serial Number	Cost	Comment
					resolution to dispose of the Expedition could not be located.

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

Recommendation: OSAI recommends the County investigate the missing items and adjust their inventory records accordingly. OSAI further recommends the County pass a resolution to document the approved disposition of the County's assets.

Views of responsible officials and planned corrective actions: The newly elected Sheriff, Gary Stanley and his staff, have recorded the fixed asset inventory items on forms #3511 and #3512 for filing with the County Clerk. Any items not identified will be adjusted by Resolution Disposing of Equipment. The Ford Expedition vehicle, which was considered a total loss, due to a traffic accident, was purchased by the insurance company. Resolution #R-09-07: Disposing of Junked Equipment, thereby properly recording disposition of this vehicle, has been approved by the County Commissioners.

Finding 2009-2 – Fixed Assets Inventory

Criteria: Title 19 O.S. § 178.1 states, "The board of county commissioner 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 following items were not on the County inventory list:

County ID Number	Make	Model	Serial Number	Cost	Comment
B213.1	HP	Laser Jet Printer		\$695.00	No serial number listed and laser printer is in the repair shop.
B218.13	Dell	Dare Computer		\$1,438.98	No serial number listed so verified they had a Dell laptop.
B218.14		Projector		\$1,257.92	No serial number listed so verified they had a projector.
B299	Garrett	PD 6500i Metal Detector	1168410	\$3,595.00	
B299.1		Security Entry System		\$16,662.00	Verified they had a security system.

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County ID Number	Make	Model	Serial Number	Cost	Comment
B301.6	Chevrolet	2008 4X4 Tahoe			No serial number listed so verified they had a 2008 Tahoe.
B301.7	Chevrolet	2008 4X4 Pickup			No serial number listed so verified they had a 2008 Pickup.
B302	Kawasaki	Brute Force ATV	JKAVFEF178B512124	\$6,441.00	
B302.1	Trail King	8X10 Trailer w/ Ramp	148277	\$975.00	
B443	Garmin	76CSX	76468795	\$632.96	
B443.1	Garmin	76CSX	76402958	\$699.98	
B512.3	Second Chance	T-2 Vest II		\$625.00	No serial number listed so verified officers that had a bulletproof vest issued to them still had one.
B512.4	Second Chance	T-2 Vest II		\$625.00	No serial number listed so verified officers that had a bulletproof vest issued to them still had one.
B512.5	Second Chance	T-2 Vest II		\$625.00	No serial number listed so verified officers that had a bulletproof vest issued to them still had one.
B512.6	Second Chance	T-2 Vest II		\$625.00	No serial number listed so verified officers that had a bulletproof vest issued to them still had one.
B512.7	Second Chance	T-2 Vest II		\$625.00	No serial number listed so verified officers that had a bulletproof vest issued to them still had one.
B512.8	Second Chance	T-2 Vest II		\$625.00	No serial number listed so verified officers that had a bulletproof vest issued to them still had one.
B512.9	Second Chance	T-2 Vest II		\$625.00	No serial number listed so verified officers that had a bulletproof vest issued to them still had one.
B512.10	Second Chance	T-2 Vest II		\$625.00	No serial number listed so verified officers that had a bulletproof vest issued to them still had one.

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County ID Number	Make	Model	Serial Number	Cost	Comment
B512.11	Second Chance	T-2 Vest II		\$625.00	No serial number listed so verified officers that had a bulletproof vest issued to them still had one.
B601.29	Vertex	Repeater VXR-1000	7L220003	\$550.00	
B601.31	Vertex	Repeater VXR-1000	7L220009	\$550.00	
B601.33	Vertex	Repeater VXR-1000	7L220005	\$550.00	
B601.35	Vertex	Repeater VXR-1000	7L220004	\$550.00	
B601.37	Vertex	Repeater VXR-1000	7L220010	\$550.00	
B601.39	Vertex	Repeater VXR-1000	7L220002	\$550.00	
B601.41	Vertex	Repeater VXR-1000	7L220008	\$550.00	
B601.43	Decatur Electronics	Speedtrak Radar System	G2M-KADB	\$1,418.00	
B601.44	Decatur Electronics	Speedtrak Radar System	G2M-KADB	\$2,030.00	
B601.45	Stalker II	Hand-held Radar	AS002457		
B604.1	Clear 2 There	Courthouse Public Address System		\$4,595.00	Verified they had a public address system.
B606.20	Bretta		BER249422Z	\$403.00	Former Sheriff's weapon
B606.47	Glock	Glock 32 .40 cal	LHA690	\$418.87	
B606.48	Taser	X-26	X00-378792	\$814.95	
B606.49	Taser	X-26	X00-342683	\$814.95	
B606.50	Taser	X-26	X00-378710	\$814.95	
B606.51	Taser	X-26	X00-407149	\$814.95	
B606.52	Taser	X-26	X00-378683	\$814.95	
B606.53	Taser	X-26	X00-378862	\$814.95	
B606.54	Taser	X-26	X00-379004	\$814.95	
B606.55	Taser	X-26	X00-376251	\$814.95	
B610.16	Whelen	Liberty Light Bar	OKSLOKL	\$1,185.00	
B610.17	Show-Me	Hide-a-Flash Strobe Kit		\$649.00	No serial number listed so verified they had a strobe-kit.

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County ID Number	Make	Model	Serial Number	Cost	Comment
B699	The Welding Shop	Bumper Guard		\$630.00	No serial number listed so verified they had a bumper guard on the vehicle assigned.
699.1	EZ Rider	K-9 Container System	EC132929		
B699.2	ARE	Hardtop Truck Bed Cover	1572824		
	Ruger	AC556	19103260		Ruger is registered through the Sheriff's department, but the OHP maintains possession of the firearm.
	Ruger	AC556	19104172		Ruger is registered through the Sheriff's department, but the OHP maintains possession of the firearm.
	Ruger	AC556	19103262		Ruger is registered through the Sheriff's department, but the OHP maintains possession of the firearm.
	Ruger	AC556	19104171		Ruger is registered through the Sheriff's department, but the OHP maintains possession of the firearm.
	Stevens	Model 77	Unknown		Old shotgun in evidence room, the serial number could not be located.
	Remington	870	S175773		There are 3 Remington 870s on the inventory list without a serial number and 1 that is not on the list.
	Remington	870	T908157V		There are 3 Remington 870s on the inventory list without a serial number and 1 that is not on the list.
	Remington	870	O971028M		There are 3 Remington 870s on the inventory list without a serial number and 1 that is not on the list.
	Remington	870	T445690V		There are 3 Remington 870s on the inventory list without a serial number and 1 that is not on the list.

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

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Recommendation: OSAI recommends that a continuous inventory be maintained and updated to reflect additions and dispositions of all tools, apparatus, machinery, and equipment purchased, leased, or otherwise coming into custody of the County.

Views of responsible officials and planned corrective actions: Sheriff Stanley and his staff are working on adding the fixed asset items to the County inventory records by listing on forms #3511 and #3512 for recording with the County Clerk.

Finding 2009-4 – Monthly Report filed with Commissioners

Criteria: According to 19 O.S. § 684, it shall be the further duty of all such officers, boards, commissions and the 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: We were able to verify the October monthly report, but the November report had not been filed at the time we performed our procedures.

Effect: The County Sheriff may not be in compliance with state statutes and safeguard controls are not being followed in a timely manner.

Recommendation: OSAI recommends the Sheriff's Office file the monthly reports by the second Monday of each Month.

Views of responsible officials and planned corrective actions: Sheriff Stanley has been made aware that the Monthly Report is to be filed in a timely manner and will see that this is done on a regular basis in the future.



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