

## *Ottawa County Sheriff's Department*

### EXECUTIVE SUMMARY

#### **Why We Conducted This Audit**

We performed an audit of selected concerns of the Ottawa County Sheriff's Department at the request of the Board of County Commissioners of Ottawa County, Oklahoma, pursuant to 74 O.S. § 212(I). Read the full audit report at <https://www.sai.ok.gov/>.

#### **What We Found**

- The overall fiscal management of the Sheriff's Department contributed to the need for supplemental appropriations over a 3-year period of almost \$435,000.
- Sheriff Floyd improperly utilized the Department's credit card, charging \$1,132.78 in unallowable travel expenses for him and his spouse on a conference trip to Reno, Nevada. Floyd also charged \$237.01 in questionable expenditures for lodging, meals, and fuel following a trip to the annual Sheriff Association Conference.

Overall, the Department did not properly manage the credit card. The Department paid interest on purchases made, issued more cards than allowed by statute, paid sales tax on exempt purchases, and did not maintain adequate documentation to support all transactions.

- Obligations incurred in FY2019, totaling \$34,554.69, were not timely encumbered and were paid with FY2020 funds in violation of law.

We also noted multiple violations of purchasing statutes. Almost 40% of purchase orders reviewed were not timely encumbered. Seven purchase orders were not supported by receiving reports, one purchase order was not signed by the majority of the Board of County Commissioners, and state contract records were not maintained by the County Clerk or the County Sheriff to support that 13 lease-purchased vehicles had been properly bid through state contract pricing.

- We were unable to locate the deposit of \$4,420.71 in cash bonds receipted by the Sheriff's Department. Additionally, cash bond receipt forms were not consistently completed, all cash bonds that were receipted were not deposited daily or deposited directly in the official depository as required by statute.

- Inmate trust fund receipts were not deposited daily and checks were issued directly from the Inmate Trust Fund checking account to outside vendors and entities, a practice not allowed per statute.
- Department payroll time records were not consistently maintained or properly completed for all Department employees. The Department overwrote leave and comp time records. The overwriting of these files on a monthly basis, resulted in monthly leave balances not being maintained which prohibited the ability to confirm if annual leave and comp time balances were recorded, tracked, and paid properly.
- The Department received donations, including several for a 2019 Christmas party, that were not presented to the Board of County Commissioners for acceptance and approval as required by statute.

A fundraiser and the proceeds from the fundraiser were also not approved or accepted by the Board of County Commissioners until over two months after the event was held.

- The Sheriff's Department failed to deposit grant checks received from Northeastern Oklahoma A&M (NEO A&M) College in a timely manner, holding one of the checks for over two months. The grant checks totaled \$10,000.