

**CRAIG COUNTY SHERIFF'S OFFICE
CRAIG COUNTY, OKLAHOMA
SPECIAL AUDIT REPORT
JULY 1, 2007 THROUGH JANUARY 31, 2012**

INTRODUCTION

The county sheriff is responsible for preserving the peace and protecting life and property within the county's jurisdiction. As the county's chief law enforcement officer, the sheriff has the power and authority to suppress all unlawful disturbances, to apprehend and secure persons charged with felony or breach of peace, and to operate the county jail.

In the course of administering the above duties, the county sheriff has established a bank account, as allowed by **19 O.S. § 531**, for money/collections held in trust for inmates incarcerated at the county jail. This bank account is not considered to be "county funds," and is therefore not reported to, or by, the county treasurer. The inmate trust bank account is solely the responsibility of the county sheriff and persons employed by the county sheriff.

There are also a number of related "official depository" accounts with the county treasurer that serve as temporary accounts of the sheriff's office in order to deposit and account for collections that will eventually be transferred to other agencies, such as the Oklahoma Department of Public Safety, the Oklahoma State Bureau of Investigation, the Craig County Court Clerk, and others. Some of these collections are also eventually transferred as revenue to operating funds of Craig County, such as the General Fund, the Sheriff Service Fee Fund, and the Sheriff's Commissary Fund.

In accordance with **19 O.S. § 171**, the Office of the State Auditor and Inspector (OSAI) was conducting the annual audit of Craig County for the fiscal year ended June 30, 2011. During fieldwork, certain discrepancies in the Sheriff's Inmate Trust Account and the Sheriff's Commissary Account drew the attention of the audit team. The District Attorney for District 12 was contacted and a request for a special audit of the Craig County Sheriff's Inmate Trust Fund was made, pursuant to **74 O.S. § 212(H)**.

The Office of the State Auditor and Inspector conducted a special audit of the Inmate Trust Fund and Commissary Fund records of the Craig County Sheriff's Office. The results of the special audit are included in this report.