

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

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**OBJECTIVES, FINDINGS, AND RECOMMENDATIONS**

**OBJECTIVE I:** Review the Inmate Trust Fund Account for possible misappropriation of money/collections.

**FINDING 1**

**INMATE TRUST FUND**

- **We compared receipts issued to receipts deposited and determined an amount of \$35,986.08 was not deposited.**
- **Nine inmate files and/or release sheets could not be located.**

While reviewing the Inmate Trust Fund accounting records for the period of July 1, 2007 through January 1, 2012, it was noted that some daily receipts and/or collections for inmate accounts were not deposited into the Inmate Trust Fund bank account.

Inmate Trust Fund monies are made up of cash on inmates at book-in, cash or money orders from relatives on behalf of inmates, and checks received from other inmate holding facilities. These funds can be utilized by inmates for commissary purchases during confinement.

The Craig County Sheriff's Office utilizes the Oklahoma State Bureau of Investigation's (OSBI) information system software (ODIS) for the operation of the Inmate Trust Fund and Sheriff's Commissary transactions. The system accounts for individual inmate funds and purchases from the Commissary. When an inmate is booked into the jail, all information pertaining to this inmate is entered into the system, including personal items, cash, and clothing on the inmate's person upon arrival for the tracking of his/her possessions through the course of their confinement and upon release. In addition to this information, the inmate will have his/her own account for tracking their cash balance for use at the Commissary. Upon release, any funds remaining in the inmate's account are returned by an Inmate Trust Fund check.

Daily collections are received by employees in the jail and front office. Multiple receipt books were utilized for the receipting of funds, and receipts were not issued in sequential order. Whichever employee receives this money enters the amount into the inmate's specific account history on the Offender Database Information System (ODIS) to replenish the inmate's funds. Once funds are collected, the employee places the monies into a plastic baggie with amount and