

**TULSA COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2012**

- Receipts and supporting documentation were missing for the one debit card disbursement identified as a voided transaction.

Cause of Condition: Procedures have not been designed to ensure all disbursements are adequately documented and that documentation is retained for audit purposes.

Effect of Condition: This does not allow for proper accountability of all disbursements and can lead to possible misappropriation of the inmates' funds.

Recommendation: OSAI recommends the Sheriff's office issue checks and debit card transactions in sequential order, reconcile check stubs and debit card receipts to computer generated reports, account for, deface and keep supporting documentation for all voided transactions.

Management Response:

Christina Morrison, TCSO Fiscal Officer

Since May 2012, the Tulsa County Sheriff's office has restructured staff assigned to the Inmate Trust Account to ensure segregation of duties as well as hiring an Accounting Specialist to oversee the activity of the account and to reconcile the account on a monthly basis. Receipting, depositing, and disbursements procedures are closely monitored and documented for reporting requirements.

Criteria: Effective accounting controls over disbursing of monies include the issuance of pre-numbered checks supported by adequate supporting documentation. The payee and amount on the disbursements should agree with the disbursement register. Voided disbursements should be accounted for and defaced.

Finding 2012-03 – Mail Room Receipts (Repeat Finding)

Condition: Based upon inquiry and observation, we found the mail room at the jail is one place where money is received for inmates. There are always two mail clerks on duty in the mailroom, and the Sheriff's office has a policy that only checks and money orders are accepted, and cash is returned to the sender. Despite this, it appears that the clerks are not opening the mail together. Furthermore, if cash were received in error, there is no oversight to ensure that the correct amount is returned to the sender. There are also no surveillance cameras in the mailroom.

Cause of Condition: Procedures for the receipting and depositing processes in the mailroom are inadequate.

Effect of Condition: Lack of management oversight and review of cash received in the mail room could result in unrecorded transactions and misappropriation of inmates' funds.

Recommendation: OSAI recommends two employees collect and open the mail together. A log of checks and cash received by mail should be maintained. One employee should log the checks and cash and another employee should issue receipts. Controls should be established to ensure that cash received in the mail room is accurately documented.