

**TEXAS COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

Management Response:

County Sheriff:

- I will look into ways to segregate the duties over the Inmate Trust Fund Checking Account.
- The County Sheriff will place an emphasis on depositing inmate trust funds at the financial institution on a daily basis.
- I will contact the software provider to look further into this issue of reconciling the inmate funds to the bank statement.
- I have already implemented a procedure to ensure disbursements of inmate funds follow the state statute.
- We will use the form recommended by the auditor's office for the Annual Commissary Report.

Criteria: Title 19 O.S. § 180.43 provides guidance in accounting for inmate trust monies deposited and expended from the Inmate Trust Fund Checking Account.

Title 19 § 180.43D requires that an annual report of the Sheriff's Commissary be submitted to the Board of County Commissioners by January 15 of the subsequent year. Accountability and stewardship require that financial information be included in the report to provide transparency of operations.

Finding 2014-9—Inadequate Internal Controls and Noncompliance Over Fixed Assets Inventory Records (Repeat Finding)

Condition: Upon inquiry of County officials and employees, and observation of records in regard to the fixed assets, the following was noted:

Treasurer

- Documentation of the annual physical inventory was not maintained.

County Clerk

- Documentation of the annual physical inventory was not maintained.

County Assessor

- Documentation of the annual physical inventory was not maintained.

County Sheriff

- Annual physical inventory is not performed.

Court Clerk

- Annual physical inventory is not performed.

District 1

- Documentation of the annual physical inventory was not maintained.

District 2

- Documentation of the annual physical inventory was not maintained.

District 3