

COUNTY AUDIT

CLEVELAND COUNTY

For the fiscal year ended June 30, 2009



*Independently serving the citizens of
Oklahoma by promoting the
accountability and fiscal integrity of
governmental funds.*



Oklahoma State
Auditor & Inspector
Gary A. Jones, CPA, CFE

**CLEVELAND COUNTY, OKLAHOMA
FINANCIAL STATEMENT
AND INDEPENDENT AUDITOR'S REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

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Oklahoma State Auditor & Inspector

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September 10, 2012

TO THE CITIZENS OF
CLEVELAND COUNTY, OKLAHOMA

Transmitted herewith is the audit of Cleveland County, Oklahoma for the fiscal year ended June 30, 2009. A report of this type can be critical in nature. Failure to report commendable features in the accounting and operating procedures of the entity should not be interpreted to mean that they do not exist.

The goal of the State Auditor and Inspector is to promote accountability and fiscal integrity in state and local government. Maintaining our independence as we provide this service to the taxpayers of Oklahoma is of utmost importance.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our office during our engagement.

Sincerely,

A handwritten signature in blue ink, appearing to read "Gary A. Jones".

GARY A. JONES, CPA, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR

**CLEVELAND COUNTY, OKLAHOMA
FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

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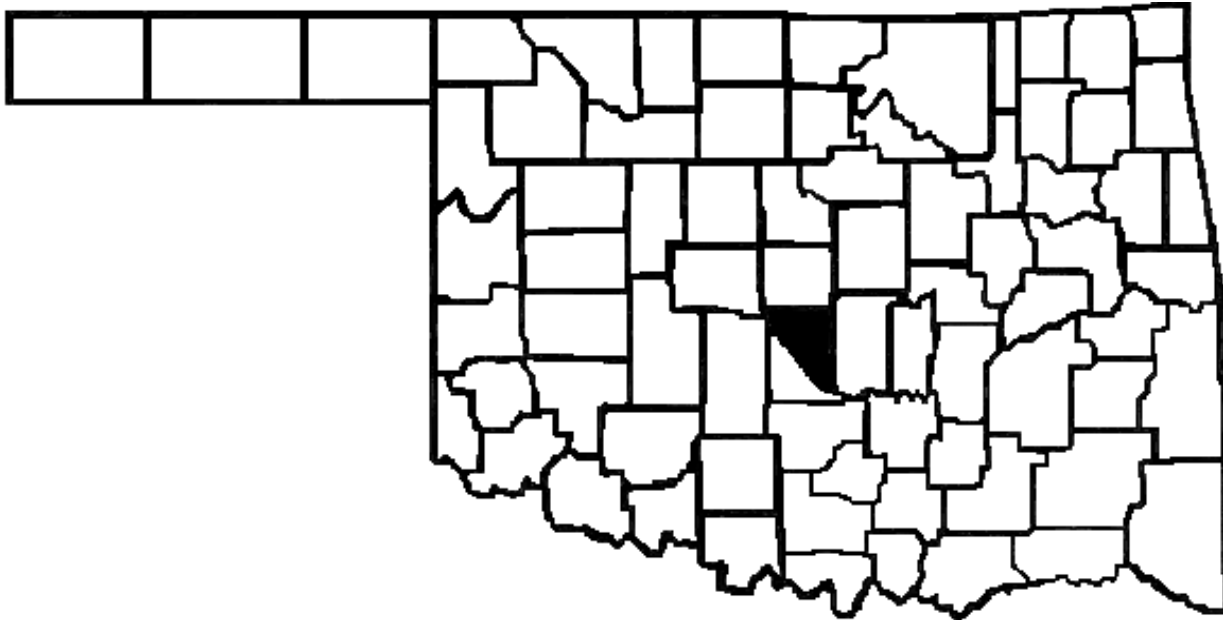
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**REPORT TO THE CITIZENS
OF
CLEVELAND COUNTY, OKLAHOMA**



Opened to settlement in the Land Run of April 22, 1889, Cleveland was one of the seven counties organized as the Oklahoma Territory in 1890. Its first citizens named it for President Grover Cleveland.

Osage Indians had fought the Plains Tribes here where settlers built cities and broke the sod for farms. Explorers pushing westward had marveled at the Cross Timbers in the eastern part of the county and the vast prairies beyond. Colonel A. P. Chouteau established a trading post near Lexington, and Jesse Chisholm ran one of his cattle trails through the county. Washington Irving killed a buffalo in the vicinity of the present-day Moore and wrote about it in *A Tour on the Prairies*.

Cleveland County is the home of the state's largest comprehensive university, the University of Oklahoma in Norman. While other cities were battling to become the capital, Norman's mayor skillfully directed a bill through the Territorial Legislature designating Norman as the site for the first institution of higher learning.

Although Cleveland County is the eighth smallest Oklahoma county in area, it has the third largest population and two of the state's nine largest cities, Norman and Moore. Farming, oil production and horse breeding are important industries. For more information, call the county clerk's office at (405) 366-0240.

County Seat – Norman

Area – 558.34 Square Miles

County Population – 236,452
(2007 est.)

Farms – 1,327

Land in Farms – 159,816 Acres

Primary Source: Oklahoma Almanac 2009-2010

See independent auditor's report.

**CLEVELAND COUNTY OFFICIALS
AND RESPONSIBILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

COUNTY ASSESSOR
David Tinsley

The County Assessor has the responsibility to appraise and assess the real and personal property within the county for the purpose of ad valorem taxation. Also, the County Assessor is required to compute the ad valorem taxes due on all taxable property. The County Assessor appraises all the taxable real and personal property according to its fair cash value for which the property is actually being used as of January 1 of the taxable year at the percentages provided for in Article 10, § 8 of the Oklahoma Constitution.

The County Assessor is required to build and maintain permanent records of the taxable real property and tax exempt real property within the county. Information entered on each record includes the property's legal description, owner's name and address, and the homestead exemption status of the owner.

COUNTY CLERK
Tammy Howard

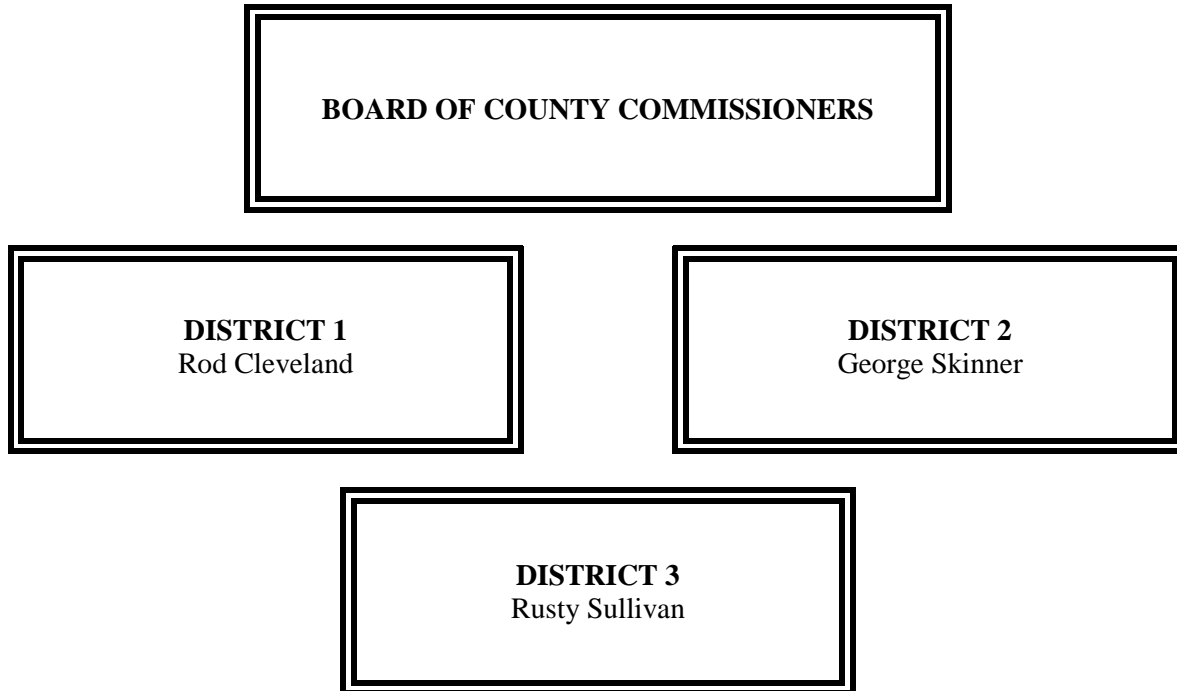
The County Clerk serves as the register of deeds and custodian of records for the county. The County Clerk also serves as the secretary to several boards, including the Board of County Commissioners, the County Excise Board, the County Board of Equalization, and the Board of Tax Roll Corrections.

The County Clerk reviews all the claims for payment of goods and services purchased or contracted by the county, and prepares the proper warrants for payment of those goods and services and the county payroll. The County Clerk, or his or her designated deputy, serves as the purchasing agent for the county. This system is a means to ensure the public that tax dollars are being spent appropriately.

Various records within the different county offices are classified as “open records.” As such, they can be reviewed and mechanically copied by the public.

See independent auditor's report.

**CLEVELAND COUNTY OFFICIALS
AND RESPONSIBILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**



The Board of County Commissioners is the chief administrative body for the county. County Commissioners are also responsible for maintaining and constructing the county roads and bridges.

The Commissioners must act as a Board when entering into contracts or other agreements affecting the county's welfare. Thus, actions taken by the Board are voted on and approved by a majority of the Commissioners. The Board of County Commissioners' business meetings are open to the public.

As the county's chief administrative body, the three County Commissioners must make major financial decisions and transactions. The Board has the official duty to ensure the fiscal responsibility of the other county officers who handle county funds. The review and approval procedures empowered to the Board of County Commissioners are a means to provide the public with a fiscally efficient system of county government.

See independent auditor's report.

**CLEVELAND COUNTY OFFICIALS
AND RESPONSIBILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

COUNTY SHERIFF
Joe Lester

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.

The County Sheriff has the responsibility of serving warrants and processing papers ordered by the District Court.

COUNTY TREASURER
Saundra DeSelms

All collections by county government from ad valorem taxes and other sources are deposited with the County Treasurer. The County Treasurer collects ad valorem taxes for the county and its political subdivisions. The County Treasurer is authorized to issue delinquent personal property tax warrants and to impose tax liens on real property for delinquent taxes.

To account for county collections and disbursements, the County Treasurer is required to maintain an accurate record of all the monies received and disbursed.

See independent auditor's report.

**CLEVELAND COUNTY OFFICIALS
AND RESPONSIBILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

COURT CLERK
Rhonda Hall

The Court Clerk has the primary responsibility to record, file, and maintain as permanent records the proceedings of the District Court.

Court proceedings are recorded in the appropriate journal or record docket. All the court proceedings are public information except those related to juvenile, guardianship, adoption, and mental health cases.

The Court Clerk issues marriage licenses, passports, notary certificates, beer and pool hall licenses, and private process server licenses.

Monies from the court fund are identified for distribution by the Court Clerk to the appropriate units of county and state government.

DISTRICT ATTORNEY
Greg Mashburn

As the chief attorney for county government, the District Attorney acts as the legal advisor to the county officers on matters related to their duties. The District Attorney represents the county in civil litigation. County officials may call upon the District Attorney to clarify a law or request an official interpretation from the Attorney General.

See independent auditor's report.

**CLEVELAND COUNTY OFFICIALS
AND RESPONSIBILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

ELECTION BOARD SECRETARY
Paula G. Roberts

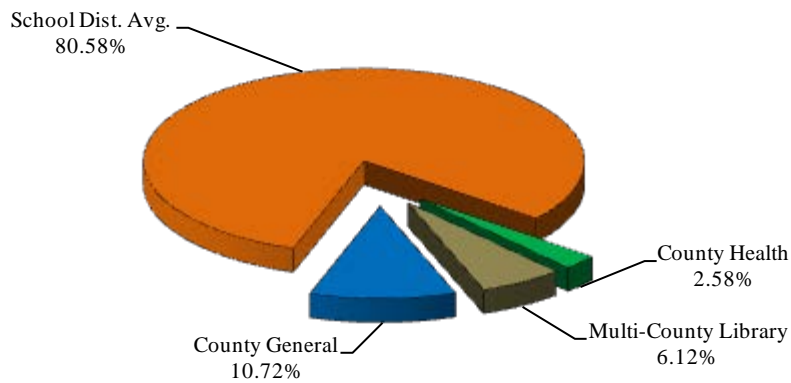
The Election Board Secretary is appointed by the State Election Board and is the chief administrative officer of the County Election Board. The County Election Board has direct responsibility for all the ballots used in all elections within the county. The Board also conducts all elections held within the county.

To finance the operation of the County Election Board, the County Excise Board must appropriate sufficient funds annually. The state and counties split the election costs, but counties must pay for any county elections not held concurrently with state elections.

See independent auditor's report.

**CLEVELAND COUNTY, OKLAHOMA
AD VALOREM TAX DISTRIBUTION
SHARE OF THE AVERAGE MILLAGE
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

Property taxes are calculated by applying a millage rate to the assessed valuation of property. Millage rates are established by the Oklahoma Constitution. One mill equals one-thousandth of a dollar. For example, if the assessed value of a property is \$1,000.00 and the millage rate is 1.00, then the tax on that property is \$1.00. This chart shows the different entities of the County and their share of the various millages as authorized by the Constitution.



County-Wide Millages		School District Millages						
			Gen.	Bldg.	Skg.	Career Tech	Common	Total
County General	10.28							
County Health	2.57	Moore	36.07	5.15	25.89	14.38	4.11	85.60
Multi-County Library	6.11	Robin Hill	36.48	5.21	20.03		4.11	65.83
		Norman	35.88	5.12	24.42	14.38	4.11	83.91
		Noble	35.85	5.12	23.06	11.25	4.11	79.39
<u>Cities and Towns</u>								
Norman	4.72	Lexington	36.55	5.22	40.11	11.25	4.11	97.24
Moore	6.84	Little Axe	35.69	5.10	13.54	11.25	4.11	69.69
Noble	-	McCloud	35.64	5.09	9.39	15.22	4.11	69.45
		Mid-Del	36.04	5.14	23.75	17.24	4.11	86.28
		Mustang	36.08	5.15	25.46	15.46	4.11	86.26
<u>Other</u>								
Noble Ambulance	3.08							
Little Axe Fire	7.16							
Cedar County Fire	7.00							

See independent auditor's report.

**CLEVELAND COUNTY, OKLAHOMA
COMPUTATION OF LEGAL DEBT MARGIN
FOR THE FISCAL YEAR ENDED JUNE 30, 2009
(UNAUDITED)**

Total net assessed value as of January 1, 2008		<u>\$ 1,462,365,620</u>
Debt limit - 5% of total assessed value		73,118,281
Total bonds outstanding	-	
Total judgments outstanding	-	
Less cash in sinking fund	<u>1,259</u>	<u>-</u>
Legal debt margin		<u>\$ 73,118,281</u>

See independent auditor's report.

**CLEVELAND COUNTY, OKLAHOMA
RATIO OF NET GENERAL BONDED DEBT TO ASSESSED
VALUE AND NET BONDED DEBT PER CAPITA
FOR THE FISCAL YEAR ENDED JUNE 30, 2009
(UNAUDITED)**

	2009
Estimated population	236,452
Net assessed value as of January 1, 2008	\$ 1,462,365,620
Gross bonded debt	-
Less available sinking fund cash balance	1,259
Net bonded debt	\$ -
Ratio of net bonded debt to assessed value	0.00%
Net bonded debt per capita	\$ -

See independent auditor's report.

**CLEVELAND COUNTY, OKLAHOMA
ASSESSED VALUE OF PROPERTY
FOR THE FISCAL YEAR ENDED JUNE 30, 2009
(UNAUDITED)**

Valuation Date	Personal	Public Service	Real Estate	Homestead Exemption	Net Value	Estimated Fair Market Value
1/1/2008	\$102,615,440	\$61,786,095	\$1,351,406,952	\$53,442,867	\$1,462,365,620	\$12,186,380,167

See independent auditor's report.

FINANCIAL SECTION



Oklahoma State Auditor & Inspector

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Independent Auditor's Report

TO THE OFFICERS OF
CLEVELAND COUNTY, OKLAHOMA

We were engaged to audit the financial statements of Cleveland County, Oklahoma, as of and for the year ended June 30, 2009. The financial statements are the responsibility of Cleveland County's management.

The County did not prepare financial statements in accordance with accounting principles generally accepted in the United States of America and in accordance with state law.

Since Cleveland County did not prepare financial statements in accordance with accounting principles generally accepted in the United States of America and in accordance with state law, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 20, 2012, on our consideration of Cleveland County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The information listed in the table of contents under Introductory Section has not been audited by us, and accordingly, we express no opinion on it.

GARY A. JONES, CPA, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR

August 20, 2012

INTERNAL CONTROL AND COMPLIANCE SECTION



Oklahoma State Auditor & Inspector

2300 N. Lincoln Blvd. • State Capitol, Room 100 • Oklahoma City, OK 73105 • Phone: 405.521.3495 • Fax: 405.521.3426

**Report on Internal Control Over Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in Accordance With
*Government Auditing Standards***

TO THE OFFICERS OF
CLEVELAND COUNTY, OKLAHOMA

We were engaged to audit the financial statements of Cleveland County, Oklahoma, as of and for the year ended June 30, 2009, and have issued our report thereon dated August 20, 2012. We did not express an opinion on the financial statements because the County did not prepare financial statements in accordance with accounting principles generally accepted in the United States of America. We were engaged to conduct our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Cleveland County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Cleveland County's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses, and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and responses, we identified a certain deficiency in internal control over financial reporting that we consider to be a material weakness and a deficiency that we consider to be a significant deficiency.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency in internal control described in the accompanying schedule of findings and responses to be a material weakness in internal control over financial reporting. 2009-1

A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control described in the accompanying schedule of findings and responses to be a significant deficiency in internal control over financial reporting. 2009-2

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Cleveland County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses as item 2009-1.

We noted a certain matter that we reported to the management of Cleveland County, which is included in Section 2 of the schedule of findings and responses contained in this report.

Cleveland County's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. We did not audit Cleveland County's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of management, those charged with governance, others within the entity, and is not intended to be and should not be used by anyone other than the specified parties. This report is also a public document pursuant to the Oklahoma Open Records Act (51 O.S. § 24A.1 et seq.), and shall be open to any person for inspection and copying.



GARY A. JONES, CPA, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR

August 20, 2012

**CLEVELAND COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

SECTION 1—Findings related to the Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

Finding 2009-1—Financial Statements (Repeat Finding)

Condition: The County has voluntarily adopted the County Budget Act and established uniform and sound fiscal procedures for the preparation, adoption, execution, and control of the County budget by cooperation of all elected officials. However, the County does not prepare financial statements, or have internal controls to ensure financial statements are prepared, in conformity with generally accepted accounting principles as provided by the County Budget Act.

Cause of Condition: The County does not have procedures in place to prepare financial statements in conformity with generally accepted accounting principles as provided by the County Budget Act.

Effect of Condition: This condition results in the County not having financial statements and records prepared in conformity with generally accepted accounting principles as required by counties who have adopted the County Budget Act.

Recommendation: OSAI recommends the County prepare financial statements in conformity with generally accepted accounting principles.

Management Response: Cleveland County concurs with this finding. As stated in the "Condition" Cleveland County has adopted and maintains sound, established and uniform fiscal procedures and accounting methods which are consistent with state law and procedures for counties not having adopted the County Budget Act. Such procedures have been previously reviewed and resulted in no findings of mismanagement or other financial or management deficiencies. Although not in conformity with state law, such legal requirement places an undo financial burden of converting accounting procedures or having to revert back to non-budget board status and lose team cooperation on the sole basis of adopting budget board procedures.

Cleveland County has voluntarily taken the necessary steps to decentralize financial and management controls involving all elected officials in the financial operations of the County in a team effort. Cleveland County has been successful in its team efforts. State law as currently written is conflicting as it encourages such team practices by creation of a Budget Act yet defectively attempts to saddle the counties wanting to implement such decentralized control and encourage team work with a reasonable expense to shift to a different style of accounting that is not reasonably related to the functions of the Budget Act as it pertains to county government.

Cleveland County elected officials have decided to maintain the teamwork concepts and have declined at this time to force an unreasonably expensive accounting method upon its citizens, especially as current accounting methods have been more than sufficient to meet the needs of county government for many years.

**CLEVELAND COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

Cleveland County will work to continue to build a cooperating team among the elected officials using the current cost effective and functional method of accounting while attempting to implement the required accounting method in an inexpensive manner. Cleveland County will comply with state law in all aspects if such accounting methods can become reasonably priced. Currently, the Auditor's office does not have any suggestions for an economical accounting system to replace the current system.

Criteria: For counties who have adopted the County Budget Act per 19 O.S. § 1403 and 19 O.S. § 1405 which states, —The accounting records of each county shall be established and maintained and financial statements prepared therefrom in conformity with generally accepted accounting principles promulgated from time to time by authoritative bodies in the United States...

Finding 2009-2—Information Technology (Repeat Finding)

Condition: During our system review of the County Clerk's independent computer network, several control issues became apparent:

1. Physical access to the network servers is not restricted. They are segregated in a separate room, but the room is unlocked.
2. Some application controls are also defective:
 - Log on reports are not reviewed.
 - Password lengths are inadequate.
 - The computers are not set to lock after inactivity.
 - Management abdicates the responsibility for the control environment to third party contractors.

Cause of Condition: The County does not have procedures in place for County data to be secure.

Effect of Condition: These conditions result in the County lacking data integrity and security and could also result in inefficient processes.

Recommendation: OSAI recommends the County Clerk's office use an independent database administrator. The database administrator should be independent of the software development, version control and patch functions. The database administrator should ensure that data is migrated to the test environment. Access to live data should be restricted to the database administrator.

Management Response: Cleveland County concurs with this finding concerning the physical access to the network servers. At the time that was covered in this audit, the Clerk did have the servers in a different room unlocked. This has been corrected by placing the servers in a locked air conditioned cabinet. This has solved potential problems.

In September of 2008, the Clerk's office purchased several work stations. She employed BNB Technology to set up the work stations, migrated existing computer documents and profiles to the new

**CLEVELAND COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

work stations. The consultants with BNB Technology also set up the work stations with passwords and log in reports for review. The same consultants were hired when the County created an I.T. department in March 2010. The audit states that password lengths were inadequate. The consultants set up a 6 character password. The County took the consultants advice as to the length. The company that was hired specializes in setting up networks in the medical field where there is a high sensitivity for privacy and security. There are no defined password criteria for the Counties to follow.

Cleveland County Clerk's office contracts with Dimensional Concepts for proprietary bookkeeping and real-estate software. Dimensional Concepts has access to the database for any maintenance or repairs that come up from time to time. The Auditor would need to give more detail in this finding as to the limits of the access and management of responsibilities to this company.

It would be beneficial for the State Auditor's office to provide "best practices and procedures" information concerning technology that is consistent for all counties.

Criteria: Information Technology is the cornerstone of almost all accounting and financial reporting systems. These systems are required to protect an organization's assets, use resources efficiently, maintain data security, maintain data integrity, and fulfill organizational objectives. General and application controls are necessary to achieve the required goals. Strong general controls are necessary to support all application controls.

SECTION 2—This section contains a certain matter not required to be reported in accordance with Government Auditing Standards. However, we believe this matter is significant enough to bring to management's attention. We recommend that management consider this matter and take appropriate corrective action.

Finding 2009-3—Reconciling the Sheriff's Inmate Trust Account (Repeat Finding)

Condition: During our test work, we noted the following:

- Twelve out of twelve reconciliations selected were not approved by someone other than the person who performed the reconciliations.

Cause of Condition: The County Sheriff does not have procedures in place to approve bank reconciliations.

Effect of Condition: By failing to properly approve reconciliations, the risk of misstatements and misappropriations and the timely detection thereof increases.

**CLEVELAND COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

Recommendation: OSAI recommends the Sheriff's office implement procedures that include having an independent person review and approve the Inmate Trust bank reconciliations.

Management Response: Cleveland County Sheriff Department has taken corrective actions to this finding taking place in fiscal year 2012. When presented with the potential deficiency, immediate and simple actions were taken. There will be three personnel involved in the reconciliation, a detention clerk, the Executive Assistant of the Sheriff's Office and the Major of Detention. The audit did not find any discrepancies in the Inmate Trust Account.

Criteria: Safeguarding controls are an aspect of internal controls. Safeguarding controls relate to the prevention or timely detection of unauthorized transactions and unauthorized access to assets.

Failure to perform tasks that are part of internal controls, such as preparing timely reconciliations and having the reconciliations reviewed and approved, are deficiencies in internal control. Further, reconciliations should be performed on a monthly basis, be performed timely, and be reviewed and approved by an independent reviewer.



OFFICE OF THE STATE AUDITOR AND INSPECTOR

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