

# CLEVELAND COUNTY ASSESSOR TURNOVER

MARCH 2, 2009

# STATUTORY REPORT



Oklahoma State Auditor  
& Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT  
DENISE HEAVNER  
CLEVELAND COUNTY ASSESSOR  
MARCH 2, 2009**

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# STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA  
State Auditor

MICHELLE R. DAY, ESQ.  
Chief Deputy



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August 6, 2009

BOARD OF COUNTY COMMISSIONERS  
CLEVELAND COUNTY COURTHOUSE  
NORMAN, OKLAHOMA 73069

Transmitted herewith is the Cleveland County Assessor Officer Turnover Statutory Report for March 2, 2009. The engagement was conducted in accordance with 19 O.S. § 171.

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

The Office of the State Auditor and Inspector is committed to serve the public interest by providing independent oversight and to issue reports that serve as a management tool to the State to ensure a government which is accountable to the people of the State of Oklahoma.

Sincerely,

A handwritten signature in blue ink that reads "Steve Burrage". The signature is written in a cursive, flowing style.

STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

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Denise Heavner  
Cleveland County Assessor  
Cleveland County Courthouse  
Norman, Oklahoma 73069

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for March 2, 2009:

- Verify that equipment items on hand agree with inventory records as per 19 O.S. § 178.1.
- Verify that the amount of total claims approved for the operation of said Office is not in excess of limitations imposed by 19 O.S. § 347.
- Verify that the Office is not exceeding the maximum amount of cash authorized for their change needs per 19 O.S. § 682.
- Verify that a monthly report of the Office is on file with the County Clerk per 19 O.S. § 684.
- Verify that the Officers' depository account balances reconcile with the County Treasurer's records and that undeposited cash reconciles to receipts.

Information addressed in this report is the representation of the respective county officers.

Our county officer turnover engagement was limited to the statutory procedures described above and was less in scope than an examination or audit performed in accordance with auditing standards generally accepted in the United States of America, the objective of which would be the expression of an opinion. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Based on our procedures performed, the amount of total claims approved for the operation of said Office was not in excess of limitations; the Office was not exceeding the maximum amount of cash authorized for their change needs; a monthly report of the Office was on file with the County Clerk; the Officers' depository account balances reconciled with the County Treasurer's records and undeposited cash reconciled to receipts. With respect to equipment items on hand agreeing with inventory records, our finding is included in the accompanying schedule of findings and responses.

This report is intended solely for the information and use of the management of the County and should not be used for any other purpose. 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.



STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

June 23, 2009

**SCHEDULE OF FINDINGS AND RESPONSES**

**Finding 2009-1 – Fixed Assets Inventory**

Criteria: 19 O.S. § 178.1 states, “The board of county commissioners in each county of this state shall take, or cause to be taken, an inventory of all working tools, apparatus, machinery and equipment belonging to the county or leased or otherwise let to it or to any department thereof, other than that which is affixed to and made part of lands and buildings, the cost of which as to each complete working unit thereof is more than Five Hundred Dollars (\$500.00), and thereafter maintain or cause to be maintained a continuous inventory record...biennially thereafter, or oftener...”

Condition: The County Assessor’s inventory listing, on file with the County Clerk’s office, has not been updated. One item could not be located, County ID Number H205-9, a digital camera with a serial number of FKB9179. There were 64 items on their inventory records that were noted as disposed of in the Board of County Commissioner’s minutes that have not been deleted from the inventory listing. (See Appendix A.)

Effect: Inventory items were not accurately accounted for and the County's assets may not be safeguarded.

Recommendation: OSAI recommends equipment inventory information be periodically reviewed, reconciled, and updated to detect errors and to maintain an accurate inventory record.

Views of responsible officials and planned corrective actions: The newly elected Assessor stated that the digital camera broke and was returned to the company and that the company refunded the County the original cost.

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**CLEVELAND COUNTY ASSESSOR**  
**MARCH 2, 2009**

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**SCHEDULE OF FINDINGS AND RESPONSES**

**APPENDIX A**

Following are the 64 items that were noted as disposed of in the Board of County Commissioner's minutes that have not been deleted from the inventory listing.

<u>Item No.</u>	<u>Code Number</u>	<u>Item Name</u>	<u>Amount</u>
53	H102-51	Chair	157.97
56	H102-69	Clerical Chair	107.16
59	H102-88	Hon Chair	137.20
60	H102-91	Hon Every Day Chair	202.00
92	H104-49	2 Drawer Legal Filing Cabinets	
93	H104-58	5 Shelf Filing Cabinets	118.30
94	H104-59	5 Shelf Filing Cabinets	118.30
95	H104-60	5 Shelf Filing Cabinets	118.30
96	H104-61	5 Shelf Filing Cabinets	118.30
97	H104-62	5 Shelf Filing Cabinets	118.30
98	H104-63	5 Shelf Filing Cabinets	118.30
99	H104-64	5 Shelf Filing Cabinets	118.30
100	H104-65	Open File System	165.75
101	H104-66	File System	165.74
103	H104-78	File Cabinet	161.00
105	H104-8	File Cabinet	85.00
110	H104-9	File Cabinet	85.00
114	H104-95	Filing Cabinet #087	71.00
141	H105-53	Desk	685.14
142	H105-58	Single Pedestal Desk	341.25
143	H105-59	Single Pedestal Desk	341.25
145	H105-64	PC Cart Plus Workstation	258.30
148	H105-71	Desk #0038	110.00
150	H105-73	Desk #0035	110.00
151	H105-76	Double Pedestal Desk #0551	366.88
152	H105-77	Desk #0132	125.00
153	H105-78	Desk #0121	125.00
154	H105-79	Desk #0117	125.00
155	H105-80	Desk #110	125.00
156	H105-81	Desk #0116	125.00



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<u>Item No.</u>	<u>Code Number</u>	<u>Item Name</u>	<u>Amount</u>
157	H105-82	Desk #0049	110.00
181	H106-6	Bookcase	64.78
182	H106-7	Bookcase	70.48
194	H109-5	Storage Cabinet	209.35
195	H109-6	Storage Cabinet	209.35
197	H110-14	Computer Table	
198	H110-15	Computer Table	
200	H110-21	Computer Table	
201	H110-22	Computer Table	
202	H110-23	Computer Table	
203	H110-24	Computer Table	
205	H110-27	End Table	70.45
210	H110-5	Folding Table	54.00
220	H201-19	IBM Wheelwriter 3000	705.00
221	H201-20	Wheelwriter 1000	542.00
246	H205-7	Kodak Easy Share P850 Digital Camera	
263	H213-27	Printer	999.00
279	H214-2	Electronic Elapse Timer & Dater	1,395.00
298	H218-113	Optiplex GX110	2,215.00
299	H218-114	Optiplex GX110	2,215.00
301	H218-117	Optiplex GX110	2,215.00
309	H218-125	Optiplex GX110	2,215.00
310	H218-126	Optiplex GX110	2,215.00
311	H218-127	Optiplex GX110	2,215.00
312	H218-128	Optiplex GX110	2,215.00
313	H218-129	Optiplex GX110	2,215.00
314	H218-130	Optiplex GX110	2,215.00
315	H218-131	Optiplex GX110	2,215.00
316	H218-132	Optiplex GX110	2,215.00
317	H218-133	Optiplex GX110	2,215.00
318	H218-134	Optiplex GX110	2,215.00
319	H218-135	Optiplex GX110	2,215.00
320	H218-136	Optiplex GX110	2,215.00
368	H218-9	Ad. Graphics Color 25E-16" Monitor	1,280.00





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