

STATUTORY REPORT

CLEVELAND COUNTY SHERIFF TURNOVER

October 23, 2017



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

**COUNTY OFFICER TURNOVER STATUTORY REPORT
JOE LESTER
CLEVELAND COUNTY SHERIFF
OCTOBER 23, 2017**

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Oklahoma State Auditor & Inspector

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

January 2, 2018

BOARD OF COUNTY COMMISSIONERS
CLEVELAND COUNTY COURTHOUSE
NORMAN, OKLAHOMA 73069

Transmitted herewith is the Cleveland County Officer Turnover Statutory Report for October 23, 2017. The engagement was conducted in accordance with 19 O.S. § 171.

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 that reads "Gary A. Jones". The signature is fluid and cursive, with a long horizontal stroke at the end.

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



Oklahoma State Auditor & Inspector

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Joe Lester
Cleveland County Sheriff
Cleveland County Courthouse
Norman, Oklahoma 73069

For complying with 19 O.S. § 171, we have performed the following procedures for October 23, 2017:

- Verify that equipment items on hand agree with inventory records maintained 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 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.
- Verify that the Inmate Trust Ledgers are reconciled to the Bank Statement in accordance with 19 O.S. § 531.
- Verify that the Sheriff maintains an evidence locker log and that the entrance to the evidence locker is restricted. Document who has access (keys or combination) to the evidence locker.
- Verify that the Sheriff has entered all confiscated license plates into the Oklahoma Temporary Motorist Liability Plan system per 47 O.S. § 7-621 through 47 O.S. § 7-628.
- Verify that the Sheriff maintains a log of all county owned weapons and to whom they are issued.

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

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, we have presented our findings in the accompanying schedule.

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.

A handwritten signature in blue ink that reads "Gary A. Jones". The signature is written in a cursive style with a long horizontal stroke at the end.

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

December 15, 2017

**COUNTY OFFICER TURNOVER STATUTORY REPORT
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OCTOBER 23, 2017**

SCHEDULE OF FINDINGS AND RESPONSES

Finding 2017-001 – Inadequate Internal Controls and Noncompliance Over Fixed Assets Inventory

Condition: Upon inquiry of County personnel, observation of fixed assets, and tested inventory records; the following exceptions were noted:

- Two (2) guns listed on inventory were traded for store credit with a local gun vendor. As of October 31, 2017, the Sheriff's Department had a \$3,094.42 credit balance with this same vendor indicating past transactions that cannot be verified.
- An unknown number of guns obtained from the Sheriff's Evidence Room were traded for store credit with this same local gun vendor without the Board of County Commissioners' (BOCC) approval.
- Proper purchasing procedures were not utilized for the purchase of eight (8) active shooter kits. The same local gun vendor purchased the active shooter kits and was compensated with the store credit obtained from the firearms he received from the Sheriff's Office. These kits were purchased by him and were shipped directly to the Cleveland County Sheriff's Office. The eight (8) active shooter kits were placed on inventory in May of 2016 for a total value of \$5,072. The inventory card for the shooter kits was completed with incorrect information. Inventory cards require the purchase order number for proper documentation. The inventory card referenced a purchase order that was used for other items because statutory purchasing procedures were not followed and there was no purchase order utilized for the active shooter kits.
- Of the 1,359 items listed on the Sheriff's Operations inventory, 78 items with an original cost of \$76,444.87 could not be verified (See list of items on Sheriff's Operations Inventory that could not be verified, Appendix 1 – please note dates acquired.)
- Of the 293 items listed on the Sheriff's Detention Center inventory, 6 items with an original cost of \$8,199.03 could not be verified. (See list of items on Sheriff's Detention Center Inventory that could not be verified, Appendix 2 – please note dates acquired).

Cause of Condition: Policies and procedures have not been adequately designed and implemented by management to ensure the accurate reporting of fixed assets. Further, state statutes are not being followed when purchasing firearm and firearm accessories. In addition, inventory cards were completed by the Sheriff's Office and filed in a manner that would cover up this practice.

Effect of Condition: These conditions resulted in noncompliance with state statutes. Opportunities for loss and misappropriation of county assets may be more likely to occur when the County does not have procedures in place to account for fixed assets and when purchasing procedures are not properly followed.

Recommendation: The Oklahoma State Auditor & Inspector's Office (OSAI) recommends management design and implement internal controls to ensure compliance with Title 19 O.S. § 178.1, and adhere to purchasing procedures outlined in 19 O.S. §§ 1501-1505.

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Management Response:

Outgoing Sheriff: Unfortunately, without full access to the Sheriff's Department and County records, Sheriff's Office personnel and County personnel, as well as adequate time to fully investigate the proposed findings, any response would be incomplete. I am simply not in possession of adequate information to be able to adequately respond to the exit audit.

Criteria: Accountability and stewardship are overall goals of management in the accounting of funds. An important aspect of internal controls is the safeguarding of assets. Internal controls over safeguarding of assets constitute a process, affected by an entity's governing body, management, and other personnel, designed to provide reasonable assurance regarding prevention or timely detection of unauthorized transactions and safeguarding assets from misappropriation.

Title 19 O.S. § 178.1 states in part: "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 a 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 therefore maintain or cause to be maintained a continuous inventory record thereof and of like tools, apparatus, machinery and equipment purchased, leased, or otherwise coming into custody of the county or of any office, board, department, commission or any either thereof, and the disposition thereof whether sold, exchanged, leased, or let where authorized by statute, junked, strayed or stolen, and annually thereafter, or oftener in the event of death, resignation or removal of an elective officer with a term, to verify or cause to be verified by count and report of the same as of the end of a term of office."

Title 19 O.S. §§ 1501-1505 prescribes the procedures established for the requisition, purchase, lease-purchase, rental, and receipt of supplies, materials, and equipment for maintenance, operation, and capital expenditures of county government.

Finding 2017-002 – Inadequate Internal Controls Over Monthly Fee Reports and Reconciliation Process

Condition: The County Sheriff's office did not reconcile the Sheriff Cash Bonds and Sheriff Property Forfeiture funds with the County Treasurer nor are these funds included in the Sheriff's Monthly Report to the BOCC.

Cause of Condition: Policies and procedures have not been designed and implemented to ensure that the County Sheriff's funds are reconciled to the County Treasurer's ledger. Additionally, management should ensure that all County Sheriff funds are included in the Sheriff's Monthly Report to the BOCC.

Effect of Condition: This condition resulted in noncompliance with state statute and incomplete reports.

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Recommendation: OSAI recommends all the Sheriff's fund balances be reconciled to the County Treasurer's ledger and all Sheriff's funds be included in the monthly report filed with the BOCC in accordance with 19 O.S. § 684.

Management Response:

Outgoing Sheriff: Unfortunately, without full access to the Sheriff's Department and County records, Sheriff's Office personnel and County personnel, as well as adequate time to fully investigate the proposed findings, any response would be incomplete. I am simply not in possession of adequate information to be able to adequately respond to the exit audit.

Criteria: Safeguarding controls are an important aspect of internal control. 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 reconciliations not prepared or not timely prepared, are deficiencies in internal control.

Title 19 O.S. § 684 states, "All monies that shall be received during any calendar month by any county officer, county board, county commission or the members or employees of either thereof, accruing as a part of the funds of the county or municipal subdivision thereof, shall be paid into the county treasury, - that is, transferred from the official account of the officer, board, commission or employee of either thereof depositing the same, to the fund or funds of the county or municipal subdivision thereof to which the same belongs, - by the authority so receiving the same on or before the second Monday following the close of the calendar month in which such monies shall have been received; and it shall be the further duty of all such officers, boards, commissions, and the members and employees of either thereof, to make and file with the county clerk on or before the second Monday of each month, a verified report in writing showing the several sources, classes and amounts of money received by virtue or under color of office during the preceding calendar month, together with an itemized statement of the amount and purpose of all vouchers issued in disbursement, distribution and transfer thereof."

Finding 2017-003 – Inadequate Internal Controls Over the Evidence Locker

Condition: Upon inquiry and observation of the internal controls over the inventory in the Sheriff's evidence locker, the following exceptions were noted:

- A log of the evidence locker was not maintained.
- Three (3) power washers located inside the shop at the Fleet Operations Office, should have been locked-up in the evidence room.
- Evidence being placed in the locker at the Fleet Center is not being verified by someone other than the person placing the evidence in the locker.

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Cause of Condition: Policies and procedures have not been designed and implemented to ensure the safe custody of confiscated items stored in the Sheriff's evidence locker.

Effect of Condition: This condition could result in misuse or loss of County Sheriff's evidence property.

Recommendation: OSAI recommends that the County Sheriff maintain an evidence locker log, access and keys to the evidence locker be restricted to key personnel, and all evidence be verified by a second officer by initialing and dating the evidence log when placed in the evidence locker. Additionally, all evidence should be maintained in a centralized location.

Management Response:

Outgoing Sheriff: Unfortunately, without full access to the Sheriff's Department and County records, Sheriff's Office personnel and County personnel, as well as adequate time to fully investigate the proposed findings, any response would be incomplete. I am simply not in possession of adequate information to be able to adequately respond to the exit audit.

Criteria: Internal control is an integral component of an organization's management that provides reasonable assurance that the objectives of effectiveness and efficiency of operation, reliability of financial reporting and compliance with laws and regulations are being met. Internal control comprises the plans, methods, and procedures used to meet missions, goals, and objectives. Internal control also serves as the first line of defense in safeguarding assets and preventing and detecting errors and fraud. The Sheriff is responsible for designing and implementing an internal control system for the achievement of these goals.

The International Association for Property and Evidence (IAPE) best practices guide Standard 4.3:

Documentation forms states in part, "The Access Log documents the entry of persons, who are not assigned to the property room, into the restricted areas of the property room, when, for what reason, and who accompanied the visitor."

The International Association for Property and Evidence (IAPE) best practices guide Standard 8.3 Security–

Access Logs states in part, "An access log should be maintained for documenting any entry by anyone that is not assigned to the Property Unit."

The International Association for Property and Evidence (IAPE) best practices guide Standard 2.1 Policies

and Procedures – Written Directives states in part, "requiring all property/evidence to be logged into agency records as soon as practical and requiring all property/evidence to be placed under the control of the property room before the officer ends his or her tour of duty."

Finding 2017-004 – Inadequate Internal Controls and Noncompliance Over Inmate Trust Fund Checking Account

Condition: We noted the following weaknesses/deficiencies regarding the Inmate Trust Fund Checking Account:

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- Jail bookkeeping personnel do not know all aspects of the Inmate Trust reconciliation process. Adjustments and reconciling items are added to the monthly reconciliation without being researched and resolved.
- Checks are being written to bondsmen and for attorney fees.
- We noted one deposit on September 14, 2017 was \$20 short on the bank statement and then on September 28, 2017 the deposit was \$20 more on the bank statement.
- As of October 23, 2017, the County Sheriff's Office continues to carry an insufficient balance of \$18,684.63 in the Inmate Trust Fund bank account that was closed in January 2017. The County Sheriff's office is currently working on reconciling the inmate accounts that were not properly closed out before the account was closed.
- Duties are not adequately segregated. One employee receipts monies, prepares deposits, post deposits, prepares disbursements, prints checks, and has administrative rights to software program.
- There is no policy or procedure regarding unclaimed funds for checks that are outstanding more than six (6) months.
- Inmate trust fund ledger indicates released inmates still had a balance on the ledger even though a check issued to them cleared the bank.

Cause of Condition: Policies and procedures have not been designed and implemented for proper administration regarding the Inmate Trust Fund Checking Account.

Effect of Condition: The condition resulted in noncompliance with state statutes and an insufficient fund balance within the Inmate Trust bank account of \$18,684.63. In addition, without proper accounting and safeguarding of the Inmate Trust Fund Checking Account, there is an increased risk of misappropriation of funds.

Recommendation: OSAI recommends the following:

- Inmate Trust Fund Checking Account monies be maintained in a manner that reflects each inmate's trust deposits, disbursements, and account balances. The inmates' trust fund balances should be reconciled to the bank statement each month.
- Expenditures are to be made from the Inmate Trust Fund Checking Account in accordance with Title 19 O.S. § 531 A.
- Policies and procedures should be designed and implemented to comply with Title 22 O.S. § 1325(F, H) regarding unclaimed funds in the Inmate Trust Checking Account.
- Key duties and responsibilities should be segregated among different individuals to reduce the risk of error or fraud. No one individual should have the ability to authorize transactions, have physical custody of assets, and record transactions.
- A monitoring system should be used to review and pre-approve all banking transactions such as checks, debit/credits and /or wire transactions.

Management Response:

Outgoing Sheriff: Unfortunately, without full access to the Sheriff's Department and County records, Sheriff's Office personnel and County personnel, as well as adequate time to fully investigate the proposed findings, any

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response would be incomplete. I am simply not in possession of adequate information to be able to adequately respond to the exit audit.

Criteria: Effective accounting procedures and internal controls are necessary to ensure stewardship and accountability of public funds. Safeguarding controls are an important 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 reconciliations not performed or not timely prepared, are deficiencies in internal control.

Effective internal controls should provide procedures wherein receipts for the monies collected are maintained and available for inspection and deposits are made daily.

Title 19 O.S. § 531 A. states in part, “The county sheriff may establish a checking account, to be designated the “Inmate Trust Fund Checking Account.” The county sheriff shall deposit all monies collected from inmates incarcerated in the county jail into this checking account and may write checks to the Sheriff’s Commissary Account for purchases made by the inmate during his or her incarceration and to the inmate from unencumbered balances due the inmate upon his or her discharge.”

Title 22 O.S. § 1325(F, H) states, “F. A sheriff’s office having in its possession money or legal tender under the circumstances provided in subsection A of this section, prior to appropriating the same for deposit into a special fund, shall file an application in the district court of its county requesting the court to enter an order authorizing it to so appropriate the money for deposit in the special fund. The application shall describe the money or legal tender, together with serial numbers, if any, the date the same came into the possession of the sheriff’s office or campus police agency, and the name and address of the owner, if known. Upon filing, the application, which may be joined with an application as described in subsection C of this section, shall be set for hearing not less than ten (10) days nor more than twenty (20) days from the filing thereof, and notice of the hearing shall be given as provided in subsection D of this section. The notice shall state that, upon no one appearing to prove ownership to the money or legal tender, the same will be ordered by the court to be deposited in the special fund by the sheriff’s office or campus police agency. The notice may be combined with a notice to sell personal property as set forth in subsection D of this section. At the hearing, if no one appears to claim and prove ownership to the money or legal tender, the court shall order the same to be deposited by the sheriff’s office or campus police agency in the special fund, as provided in subsection H of this section.

H. The money received from the sale of personal property as above provided, after payment of the court costs and other expenses, if any, together with all money in possession of the sheriff’s office or campus police agency, which has been ordered by the court to be deposited in the special fund, shall be deposited in such fund which shall be separately maintained by the sheriff’s office in a special fund with the county treasurer or campus police agency to be expended upon the approval of the sheriff or head of the campus police

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agency for the purchase of equipment, materials or supplies that may be used in crime prevention, education, training or programming. The fund or any portion of it may be expended in paying the expenses of the sheriff or any duly authorized deputy or employee of the campus police agency to attend law enforcement or public safety training courses which are conducted by the Oklahoma Council on Law Enforcement Education and Training (CLEET) or other certified trainers, providers, or agencies.”

Appendix 1

**COUNTY OFFICER TURNOVER STATUTORY REPORT
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OCTOBER 23, 2017**

Appendix 1

Items Listed on Sheriff's Operations Inventory That Could Not Be Verified

Inventory Number	Item Name	Description	Acquired Date	Original Cost
B	Kenwood Radio	Kenwood TK 7360 HVK VHF Conventional Mobile Radio	11/27/2012	\$326.00
B104-129	Lateral File Cabinet	42" Freestanding 2-Drawer	9/8/2003	\$330.00
B104-40	File Cabinet	5 drawer gray	5/28/1981	\$222.79
B104-66	File Cabinet	5 - Drawer file cabinet, Hon, gray	4/30/1985	\$230.00
B104-86	5-Drawer, Letter W/Lock		1/15/1986	\$254.26
B104-92	File Cabinet	5-drawer black	6/5/1986	\$239.26
B104-96	File Cabinet	5 drawer letter	10/23/1986	\$181.78
B108-6	Two-Shelf Unit	2 shelved open filing cabinet w/spring wire dividers putty colored	3/14/1994	\$92.00
B108-7	Base and Top For 2 Shelf Open Unit	Putty colored 1" top and 1" bottom for open shelf unit (see B108-6)	3/14/1994	\$42.00
B205-0129	Panasonic Arbitrator Kit	Panasonic Arbitrator Kit	3/21/2014	\$0.00
B205-0138	Martel Electronics DC 3 Digital Video System	Martel Electronics DC 3 Digital Video System	12/10/2014	\$4,147.00
B205-0140	Martel Electronics DC 3 Digital Video System	Martel Electronics DC 3 Digital Video System	12/10/2014	\$4,147.00
B205-108	Digital Camcorder		6/15/2003	\$421.02
B205-125	Panasonic Arbitrator Kit	Panasonic Arbitrator Kit	6/27/2012	\$4,579.00
B205-127	Panasonic Arbitrator Kit	Panasonic Arbitrator Kit	6/27/2012	\$4,579.00
B219-0495	Panasonic Toughbook CF-30	Panasonic Toughbook CF-30 Notebook Computer	7/20/2009	\$4,183.00
B219-262	Monitor	15" Flat Screen	9/23/2002	\$470.00
B219-272	Think Pad		11/25/2002	\$1,849.99
B219-291	Monitor	15" Flat Screen	4/28/2003	\$554.00
B219-322	Monitor	15" flat screen	1/18/2002	\$470.00
B219-367	Card Scanner		1/13/1999	\$550.00
B219-391	Monochrome Printer		8/4/2006	\$795.00
B219-406	Time & Attendance Software For Payroll	Computer Software for Fiscal Management	11/30/2007	\$2,495.00
B219-422	Accrual Module	Accrual Module for Jantek Time Management & Payroll Software	1/24/2008	\$2,500.00
B219-424	Laptop Computer	Inspiron XPS M1530 Laptop Computer	6/20/2008	\$1,749.16
B219-438	Computer	Computer with Monitor	7/3/2008	\$648.00
B219-584	Panasonic Laptop Computer	Panasonic Laptop Computer	8/1/2014	\$0.00

Inventory descriptions were compiled from data received from the County Clerk's office based upon the data as submitted by the Sheriff's office. Some information may be abbreviated, condensed or left blank if not available.

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Inventory Number	Item Name	Description	Acquired Date	Original Cost
B220-10	Cross Cut Shredder	Shredder	2/3/2009	\$2,045.00
B513-20	Powerheart Automated External Defibrillator	Powerheart Automated External Defibrillator	11/15/2010	\$0.00
B513-24	Powerheart Automated External Defibrillator	Powerheart Automated External Defibrillator	11/15/2010	\$0.00
B514-1	Gas Detection Monitor	W/Alkaline Battery Pack-4	6/26/2004	\$1,170.00
B514-2	Total Encapsulated Suit	W/hood, boots & gloves	6/26/2004	\$520.00
B601-30	Transceiver		8/21/1991	\$2,609.08
B601-31	Transceiver		8/21/1991	\$1,295.00
B602-101	Radio			\$0.00
B602-162	Mobile Radio	800 mhz mobile radio		\$0.00
B602-179	Mobile Radio	800 mhz mobile radio		\$0.00
B602-194	Mobile Radio	800 mhz mobile radio		\$0.00
B602-254	Walkie Talkie	EF Johnson Walkie Talkie	7/16/2009	\$2,000.00
B602-368	EF Johnson 800 MHZ Mobile Dash Mount Radio	EF Johnson 800 MHZ Mobile Dash Mount Radio	7/1/2011	\$2,980.00
B602-375	EF Johnson 800 MHZ Mobile Dash Mount Radio	EF Johnson 800 MHZ Mobile Dash Mount Radio	7/1/2011	\$2,980.00
B602-395	Kenwood Dash Mount VHF Radio	Kenwood Dash Mount VHF Radio	7/27/2011	\$502.00
B602-425	Kenwood Radio	Kenwood TK 7360 HVK VHF Conventional Mobile Radio	11/27/2012	\$326.00
B602-450	Kenwood Radio	Kenwood TK 7360 HVK VHF Conventional Mobile Radio	11/27/2012	\$326.00
B602-454	Kenwood Radio	Kenwood TK 7360 HVK VHF Conventional Mobile Radio	11/27/2012	\$326.00
B602-473	EF Johnson Hand Held Radio	EF Johnson Hand Held Radio	5/9/2013	\$0.00
B602-474	EF Johnson Hand Held Radio	EF Johnson Hand Held Radio	5/9/2013	\$0.00
B602-498	EF Johnson Mobile Radio	EF Johnson Mobile Radio	10/14/2014	\$3,100.00
B602-503	EF Johnson 800 Mobile Radio	EF Johnson 800 Mobile Radio	11/21/2014	\$3,100.00
B602-505	EF Johnson 800 Mobile Radio	EF Johnson 800 Mobile Radio	11/21/2014	\$3,100.00
B602-508	EF Johnson 800 LCH Remote Mount Mobile Radio	EF Johnson 800 LCH Remote Mount Mobile Radio	11/21/2014	\$2,657.00
B602-510	Kenwood Mobile Radio 136-174MHZ	Kenwood Mobile Radio 136-174MHZ	11/21/2014	\$326.00
B604-147	Receiver	10 Channel Receiver	6/27/2002	\$2,995.00

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Inventory Number	Item Name	Description	Acquired Date	Original Cost
B604-148A	Transmitter	Body Microphone/Transmitter	6/27/2002	\$2,000.00
B606-13	Gun	.38 CAL. SPECIAL, CHROME 2 BARREL, BLACK FRAME, WHITE PLASTIC GRIPS	11/3/1978	\$0.00
B606-7	Pistol	.25 CAL. AUTO, BLUE BROWN PLASTIC GRIPS, CHROME TRIGGER & CLIP RELEASE & CLIP	5/23/1982	\$0.00
B610-162	TV/VCR	TV/VCR Combination	10/5/1999	\$219.99
B610-163	TV/VCR	TV/VCR Combination	10/5/1999	\$219.99
B610-165	VCR	24 Hour	11/12/2002	\$333.95
B610-168	Multiplexer		11/25/2002	\$610.95
B610-79	Video Camera	Grey 8mm Lens		\$0.00
B610-80	Video Camera	Grey 8.5 mm Lens		\$0.00
B610-86	Video Camera	Grey		\$0.00
B615-33	Car Sirens		10/27/2003	\$250.00
B615-34	Car Sirens		10/27/2003	\$250.00
B615-35	Phantom Street Light		7/2/2004	\$549.99
B615-36	Phantom Street Light		7/2/2004	\$549.99
B615-37	Phantom Street Light		7/2/2004	\$549.99
B615-38	Phantom Street Light		7/2/2004	\$549.99
B617-92	Armor	Bullet Proof Vest	3/3/2009	\$599.99
B618-6	Binoculars		11/10/1986	\$25.00
B620-10	Compact Speakers W/Grill Mt Adapter		6/30/1993	\$198.90
B620-13	Compact Speaker W/Grill Mt Adapter		6/30/1993	\$198.90
B620-3	Siren	Black and Gray Siren With Gray Speaker, 12v	6/2/1983	\$200.00
B620-6	Speaker		5/6/1985	\$143.00
B620-7	Speaker		5/6/1985	\$143.00
B620-8	Siren W/Speaker		6/27/1985	\$240.00
B620-9	Compact Speakers W/Grill Mt Adapter		6/30/1993	\$198.90
Total				\$76,444.87

Inventory descriptions were compiled from data received from the County Clerk's office based upon the data as submitted by the Sheriff's office. Some information may be abbreviated, condensed or left blank if not available.

Appendix 2

**COUNTY OFFICER TURNOVER STATUTORY REPORT
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Appendix 2

Items Listed on Sheriff's Detention Center Inventory That Could Not Be Verified

Inventory Number	Item Name	Description	Acquired Date	Original Cost
Z105-0009	Medical Supervisor Desk	Desk	9/6/2011	\$1,748.43
Z219-0020	Dell Desktop Computer W/Windows Office Software	Computer	9/26/2011	\$1,156.65
Z219-0034	Dell Desktop Computer W/Windows Office Software	Computer	9/26/2011	\$1,156.65
Z219-0089	Pan. A-1 Toughpad; PAN TP WIFI 16GB DROID 3.2 PNB	Panasonic hand-held device for inmate data entry	3/30/2012	\$1,379.10
Z219-0090	Pan. A-1 Toughpad; PAN TP WIFI 16GB DROID 3.2 PNB	Panasonic hand-held device for inmate data entry	3/30/2012	\$1,379.10
Z219-0094	Panasonic A-1 Toughpad	Tough Pad hand-held device for inmate data entry: PAN TP WIFI 16GB Droid 3.2 PNB	3/30/2012	\$1,379.10
Total				\$8,199.03

Inventory descriptions were compiled from data received from the County Clerk's office based upon the data as submitted by the Sheriff's office. Some information may be abbreviated or condensed.



OFFICE OF THE STATE AUDITOR & INSPECTOR
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