



# CLEVELAND COUNTY SHERIFF TURNOVER

## Statutory Audit

November 10, 2020

**Cindy Byrd, CPA**  
State Auditor & Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT  
BLAKE GREEN  
CLEVELAND COUNTY INTERIM SHERIFF  
NOVEMBER 10, 2020**

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February 9, 2021

BOARD OF COUNTY COMMISSIONERS  
CLEVELAND COUNTY COURTHOUSE  
NORMAN, OKLAHOMA 73069

Transmitted herewith is the Cleveland County Officer Turnover Statutory Report for November 10, 2020. 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,



CINDY BYRD, CPA  
OKLAHOMA STATE AUDITOR & INSPECTOR



Blake Green  
Cleveland County Interim Sheriff  
Cleveland County Courthouse  
Norman, Oklahoma 73069

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for November 10, 2020:

- 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 Office is not exceeding the maximum amount of cash authorized for their change needs per 19 O.S. § 682.
- 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 finding 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 "Cindy Byrd". The signature is written in a cursive, flowing style.

CINDY BYRD, CPA  
OKLAHOMA STATE AUDITOR & INSPECTOR

February 2, 2021

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**SCHEDULE OF FINDINGS AND RESPONSES**

**Finding 2021-001 – Lack of Internal Controls and Noncompliance Over Fixed Assets**

**Condition:** During the review of the Cleveland County Sheriff’s fixed assets, the following weaknesses were noted:

- Twenty-nine (29) items were noted missing during the most current Sherriff’s annual inventory count.
- Twenty-three (23) items were disposed of without Board of County Commissioners approval.

**Cause of Condition:** Policies and procedures have not been designed and implemented over the safeguarding of fixed assets by maintaining an accurate inventory listing and properly disposing of fixed asset items.

**Effect of Condition:** This condition 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 recommends that the Cleveland County Sheriff’s Office design and implement policies and procedures to ensure compliance with state statutes for inventory that is valued at \$500 or more and items that are no longer in use be properly disposed of by Board of County Commissioners approval.

**Management Response:**

**Incoming County Sheriff:** In regard to the inventory items determined to be misplaced or missing in the transition audit:

All of the located and missing items have now been documented and/or submitted for proper disposal as specified through the Cleveland County Board of County Commissioners (BOCC) guidelines.

The Cleveland County Sheriff’s Office will design and implement policies and procedures to ensure compliance with the state statutes for the inventory which is valued at \$500 or more; and items that are no longer in use be properly disposed of by the BOCC approval.

The Cleveland County Sheriff’s Office in establishing policies and procedures will utilize the guidelines of GAO Standards Principle 10 Design Control Activities 10.03, GOA Standards Section 2 – Objectives of an Entity – OV2.24. Title 19 O.S. 178.1 and Title 19 O.S. 421 will be reviewed and utilized during the policy and procedure development.

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**Criteria:** The United States Government Accountability Office’s Standards for Internal Control in the Federal Government (2014 version) aided in guiding our assessments and conclusion. Although this publication (GAO Standards) addresses controls in the federal government, this criterion can be treated as best practices and may be applied as a framework for an internal control system for state, local, and quasigovernmental entities.

The GAO Standards – Principle 10 – Design Control Activities – 10.03 states in part:

*Physical control over vulnerable assets*

Management establishes physical control to secure and safeguard vulnerable assets. Examples include security for and limited access to assets such as cash, securities, inventories, and equipment that might be vulnerable to risk of loss or unauthorized use. Management periodically counts and compares such assets to control records.

The GAO Standards – Section 2 – Objectives of an Entity – OV2.24 states in part:

*Safeguarding of Assets*

Management designs an internal control system to provide reasonable assurance regarding prevention or prompt detection and correction of unauthorized acquisition, use, or disposition of an entity’s assets.

Title 19 O.S. § 178.1 requires the board of county commissioners in each county of this state to take or cause to be taken, an inventory of all working tools, apparatus, machinery and equipment.

Title 19 O.S. § 421 states, “From and after the effective date of this act, each board of county commissioners of the several counties in the state shall within thirty (30) days after the disposition of any tools, apparatus, machinery, and equipment belonging to the county or leased or otherwise let to it or any department thereof, the original cost of which is more than Five Hundred Dollars (\$500.00), whether sold, exchanged, junked, leased or let where authorized by statute, shall enter, or cause to be entered, in the minutes of the proceedings of the board the fact of such disposition, including complete description of item, serial number, the date property was acquired, the name and address of the person or firm from whom property was acquired, the cost price at time of acquisition or contract price if acquired under lease-rental agreement, the date of disposition, the name and address of the person or firm to whom property transferred, the price received therefor and the reason for disposition.”



## **Appendix 1**

**COUNTY OFFICER TURNOVER STATUTORY REPORT  
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**Appendix 1**

**Items Noted Missing During the Annual Inventory Count**

<b>Count</b>	<b>Tag Number</b>	<b>Description</b>	<b>Serial Number</b>	<b>Acquired</b>	<b>Cost</b>
1	B219-0301	Router	T1	6/9/2003	\$875.00
2	B219-0302	Rackmount	Smartops 750	4/21/2003	\$400.00
3	B219-0367	Card Scanner	60301000369	1/13/1999	\$550.00
4	B219-0371	Laptop Computer	1836Q4	7/27/2005	\$1,150.00
5	B219-0424	Laptop Computer	9JY4MGI	6/20/2008	\$1,749.16
6	B219-0489	Dell laptop Computer	3Y3C8L1	5/21/2010	\$898.00
7	B219-0508	Access Point	PV5TIA6000095	8/12/2010	\$545.00
8	B219-0515	Dell laptop Computer	652K8N1	11/1/2010	\$994.00
9	B219-0536	Hewlett Packard All in on Computer	MXL1020TNG	6/30/2011	\$1,010.00
10	B219-0560	Dell Laptop E5420	H7GF4S1	5/14/2012	\$1,118.00
11	B219-0569	HP Digital 9250 C	SMXCCD59JJ5	5/28/2012	\$3,103.00
12	B219-0585	Panasonic Toughbook Laptop for Unit	4JTSA56802	12/15/2014	\$1,858.00
13	B219-0591	Panasonic 720P HD Indoor PTZ IP Camera	MIV24789	7/6/2015	\$519.00
14	B219-0592	Panasonic 720P HD Indoor PTZ IP Camera	MIV30494	7/6/2015	\$519.00
15	B223-0016	Hewlett Packard LaserJet MFP Printer	CNF PC3XV7LFX1	7/11/2011	\$911.00
16	B223-0017	Hewlett Packard LaserJet MFP Printer	CNF9C3XV7D	7/11/2011	\$911.00
17	B444-0001	Water Ram	L49	10/12/2004	\$351.28
18	B499-0011	Chop saw	186309	8/9/1994	\$260.00
19	B514-0001	Gas Detection Monitor	-	6/26/2004	\$1,170.00
20	B514-0002	Total Encapsulated Suit	-	6/26/2004	\$520.00
21	B514-0003	Carbon 30 Min Cylinder	-	6/26/2002	\$2,360.00
22	B602.0126	Moto GM300	M43GMC29C2AA	12/6/1995	\$475.00
23	B602-0145	Base Radio	L3145A	8/15/2000	\$435.00
24	B602-0491	Rx Systems Duplexer	164316	8/22/2014	\$2,511.00
25	B602-0503	EF Johnson 800 Mobile Radio	C21197	11/21/2014	\$3,100.00

*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 or condensed.*

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<b>Count</b>	<b>Tag Number</b>	<b>Description</b>	<b>Serial Number</b>	<b>Acquired</b>	<b>Cost</b>
26	B603-0026	Telephone Equipment Installation	Southwestern Bell	-	\$18,247.37
27	B603-0027	BCM Phone System	SBC	7/20/2005	\$6,553.54
28	B604-0147	Receiver – Mini Mate	-	6/27/2002	\$2,995.00
29	B604-0167	Unit Radio Motorola	XTL2500	3/8/2007	\$2,791.00

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## **Appendix 2**

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**Appendix 2**

**Items Not Properly Disposed**

<b>Count</b>	<b>Tag Number</b>	<b>Description</b>	<b>Serial Number</b>	<b>Acquired</b>	<b>Cost</b>
1	B205-0116	Panasonic Arbitrator Kit	BITAA0277	7/11/2011	\$4,579.00
2	B205-0117	Panasonic Arbitrator Kit	BITZZ0169	7/11/2011	\$4,579.00
3	B205-0118	Panasonic Arbitrator Kit	BITAA0162	7/11/2011	\$4,579.00
4	B205-0119	Panasonic Arbitrator Kit	BITAA0267	7/11/2011	\$4,579.00
5	B205-0121	Panasonic Arbitrator Kit	KFS00042	7/11/2011	\$4,579.00
6	B205-0122	Panasonic Arbitrator Kit	KFA00028	7/11/2011	\$4,579.00
7	B205-0123	Panasonic Arbitrator Kit	KFA000162	7/11/2011	\$4,579.00
8	B205-0134	Martel DC3 Digital Cruiser Video System	25916	12/10/2014	\$4,147.00
9	B205-0135	Martel DC3 Digital Cruiser Video System	HEMCOWABN1 1428A00341	12/10/2014	\$4,147.00
10	B205-0136	Martel DC3 Digital Cruiser Video System	25919	12/10/2014	\$4,147.00
11	B205-0141	Martel DC3 Digital Cruiser Video System	25917	12/10/2014	\$4,147.00
12	B205-0146	Martel DC3 Digital Cruiser Video System	22930	8/24/2016	\$4,147.00
13	B205-0147	Martel DC3 Digital Cruiser Video System	22936	3/13/2017	\$4,147.00
14	B650-0004	FS K Band Dual Antenna Radar Package	PYT854002333	7/27/2011	\$1,232.00
15	B650-0006	FS K Band Dual Antenna Radar Package	PYT854002336	7/27/2011	\$1,232.00
16	B650-0008	FS K Band Dual Antenna Radar Package	PYT854002338	7/27/2011	\$1,232.00
17	B650-0012	FS K Band Radar Units	PYT854002490	7/16/2012	\$1,381.00
18	B650-0013	FS K Band Radar Units	PYT854002590	2/28/2013	\$1,381.00
19	B650-0020	Python III Radar System	PYT854002914	8/14/2014	\$1,217.00
20	B650-0023	Python III Radar Unit & antennas	PYT197000105	6/29/2016	\$1,674.00
21	B650-0024	Radar Unit	PYT197000349	1/24/2017	\$1,674.00
22	B650-0027	BEE III KA-Band Radar	117301048	7/30/2018	\$1,674.00

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<b>Count</b>	<b>Tag Number</b>	<b>Description</b>	<b>Serial Number</b>	<b>Acquired</b>	<b>Cost</b>
23	Z443.0078	Kenwood 800 MHZ Nexedge Digital Transceiver	B1C00238	11/10/2011	\$743.22

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O·K·L·A·H·O·M·A  
S·A·I  
STATE AUDITOR & INSPECTOR



**Cindy Byrd, CPA | State Auditor & Inspector**

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