

**OFFICER TURNOVER REPORT
TIM KUYKENDALL, DISTRICT ATTORNEY
DISTRICT 21
CLEVELAND COUNTY, OKLAHOMA
DECEMBER 29, 2006**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

Jeff A. McMahan
State Auditor and Inspector

February 2, 2007

Board of County Commissioners
Cleveland County, Oklahoma
Cleveland County Courthouse
Norman, Oklahoma 73069

Transmitted herewith is the Cleveland County District Attorney, Officer Turnover Report for December 29, 2006. This 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 "Jeff A. McMahan".

JEFF A. McMAHAN
State Auditor and Inspector



STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

Jeff A. McMahan
State Auditor and Inspector

Mr. Tim Kuykendall
District Attorney, District 21
Cleveland County Courthouse
Norman, Oklahoma 73069

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

- Verify that the District Attorney's Official Depository account balance reconciles with the County Treasurer's records.
- Verify pending Property Forfeiture cases to the Court Clerk's docket and with cash on hand.

All information included in the inventory records, ledgers, and dockets is the representation of the respective county officers.

Our county officer turnover engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with generally accepted auditing standards. Accordingly, we do not express an opinion on any general-purpose financial statements of Cleveland County.

Based on our procedures performed, with respect to verifying that the District Attorney's Official Depository account balance reconciled with the County Treasurer's records and verifying pending Property Forfeiture cases to the Court Clerk's docket and with cash on hand, our findings are included in the accompanying schedule of findings and recommendations.

This report is intended for the information and use of the management of the County. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

A handwritten signature in blue ink that reads "Jeff A. McMahan".

JEFF A. McMAHAN
State Auditor and Inspector

January 17, 2007

**TIM KUYKENDALL, DISTRICT ATTORNEY, DISTRICT 21
CLEVELAND COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RECOMMENDATIONS**

Finding 2007-1 – Account Reconciliations

Criteria: Safeguarding controls are an aspect of internal control. Safeguarding controls relate to the prevention or timely detection of unauthorized transactions and unauthorized access to assets. Failures to perform tasks that are part of internal controls, such as reconciliations not prepared or not timely prepared, are deficiencies in internal controls. Further, reconciliations should be performed on a monthly basis.

Condition: While verifying the District Attorney’s Official Depository account balance to the Treasurer’s records the following discrepancies were noted:

- The Cleveland County District Attorney’s office is not reconciling a ledger to the Treasurer’s records for the District Attorney Bogus Check (dormant Bogus Check account) and the District Attorney Criminal Restitution accounts.
- The Garvin County District Attorney’s office is not reconciling a ledger to the Treasurer’s records for the District Attorney Bogus Check (dormant Bogus Check account), District Attorney Youth, and the District Attorney Criminal Restitution accounts. We further noted a variance of \$3,498.00 between the District Attorney Confinement Costs account and the Treasurer’s records.

Recommendation: We recommend that the District Attorney’s office receipt and disbursement ledgers be reconciled monthly to the County Treasurer’s records.

Views of responsible officials and planned corrective actions: Management is aware of this issue and will implement proper procedures to correct this issue.

Finding 2007-2– Property Forfeiture Inventory

Criteria: Title 63 O.S. § 2-506.K. states in part, “Property taken or detained under this section shall not be repleviable, but shall be deemed to be in the custody of the office of the district attorney of the county wherein the property was seized, subject only to the orders and decrees of the court to the official having jurisdiction thereof; said official shall maintain a true and accurate inventory and record of all such property seized under the provisions of this section.”

Condition: While verifying the Cleveland County District Attorney’s Property Forfeiture inventory it was brought to our attention that it appeared seized money was missing from the safe. The District Attorney’s office provided us with a report that was filed with the Oklahoma State Bureau of Investigation. The following cases were noted on the report.

- McClain County case CV-05-249 for \$1,399.79. On December 27, 2006, the amount of \$800.60 was paid to the Lighthouse Police Department. According to the report, this money was not in the safe so the District Attorney’s office in Cleveland County paid for this out of their revolving fund.

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- Garvin County case CS-04-129 for \$2,581.00. On December 27, 2006, the amount of \$1,203.03 was paid to the Garvin County Sheriff's Department. According to the report, this money was not in the safe so the District Attorney's office in Cleveland County paid for this out of their revolving fund.
- Garvin County case CS-05-187 for \$276.25. This case was forfeited to the District 21 Task Force. We were unable to determine the disposition of the forfeited money in this case.
- Cleveland County case CJ-98-24 for \$2,800.00. This case was forfeited March 25, 2003. We were unable to determine the disposition of the forfeited money in this case.
- Cleveland County case CJ-96-1242 for \$515.00. This case was dismissed April 7, 2003. We were unable to determine the disposition of the money in this case.

Recommendation: We recommend that the District Attorney's office review this finding to determine if further action is necessary. We further recommend that the District Attorney's office maintain a true and accurate inventory of all property seized.

Views of responsible officials and planned corrective actions: Management is aware of this issue. It has been turned over to the Oklahoma State Bureau of Investigation.