

**OFFICER TURNOVER REPORT
LEROY KROHMER, COUNTY COMMISSIONER
DISTRICT 3
CLEVELAND COUNTY, OKLAHOMA
DECEMBER 28, 2006**

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STATE OF OKLAHOMA
OFFICE OF THE STATE AUDITOR AND INSPECTOR

February 2, 2007

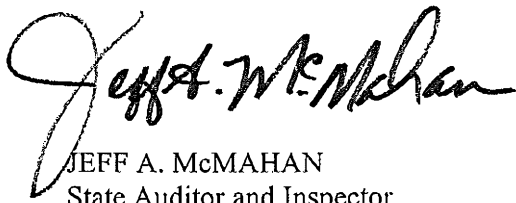
Board of County Commissioners
Cleveland County Courthouse
Norman, Oklahoma 73069

Transmitted herewith is the Cleveland County Commissioner, District 3, Officer Turnover Report for December 28, 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,


JEFF A. McMAHAN
State Auditor and Inspector



**STATE OF OKLAHOMA
OFFICE OF THE STATE AUDITOR AND INSPECTOR**

Mr. Leroy Krohmer
Cleveland County Commissioner, District 3
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 Commissioner's equipment items on hand agree with inventory records as of December 28, 2006, maintained in compliance with 19 O.S. § 178.1 by the County Clerk.
- Verify that the amount of total claims approved for the operation of the Commissioner's office is not in excess of limitations imposed by 19 O.S. § 347.
- Verify that machinery and equipment acquisitions, dispositions, and expenditures to date are in accordance with 19 O.S. § 333.
- Verify that the Commissioner's consumable items on hand agree with consumable inventory records as of December 5, 2006, maintained in compliance with 19 O.S. § 1502.

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

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

Based on our procedures performed, equipment items on hand agreed with the County Clerk's inventory records maintained in compliance with 19 O.S. § 178.1; the amount of total claims approved did not exceed limitations imposed by 19 O.S. § 347; and machinery and equipment acquisitions, dispositions, and expenditures to date were in compliance with 19 O.S. § 333. With respect to consumable inventories, our finding is included in the schedule of findings and recommendations.

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

Sincerely,

A handwritten signature in black ink that reads "Jeff A. McMAHAN".

JEFF A. McMAHAN
State Auditor and Inspector

December 28, 2006

**LEROY KROHMER, COUNTY COMMISSIONER
DISTRICT 3
CLEVELAND COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RECOMMENDATIONS**

Finding 2007-1 – Consumable Inventory Records

Criteria: Title 19 O.S. § 1502 prescribes the procedures to be used to account for supplies and materials used in the construction and maintenance of roads and bridges.

Condition: It was noted during our examination of consumable inventory items that variances existed between consumable inventory stock cards and physical counts. The variances are noted in Appendix A.

Recommendation: We recommend that the County Commissioner investigate the discrepancies between the consumable records and the physical inventory of consumable items and make appropriate adjustments. We also recommend that a physical inventory of consumable inventory items be periodically conducted to ensure the necessary accountability of inventories.

View of responsible officials and planned corrective actions: The newly elected County Commissioner is aware of these discrepancies and will investigate and update consumable inventory records.

**LEROY KROHMER, COUNTY COMMISSIONER
DISTRICT 3
CLEVELAND COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RECOMMENDATIONS**

APPENDIX A

| <u>Description</u> | <u>On Inventory</u> | <u>On Hand</u> | <u>Variance</u> |
|--|-------------------------|--------------------|-----------------|
| Stop Sign 30" | 31 | 13 | -18 |
| Stop Ahead Sign 24" (yellow & black) | 15 | 24 | 9 |
| Bridge Out Sign 30" | 42 | 8 | -34 |
| Left Curve Sign 30" | 1 | 2 | 1 |
| High Water Sign 30" | 45 | 37 | -8 |
| Loose Gravel Sign 36"x36" (yellow & black) | 33 | 13 | -20 |
| 25 MPH Speed Limit Sign 18"x24" | 4 | 17 | 13 |
| School Bus Stop Ahead Sign | 4 | 8 | 4 |
| Dead End Sign 24" | 12 | 7 | -5 |
| Narrow Bridge Sign 24" | 3 | 0 | -3 |
| Narrow Bridge Sign 36" | 8 | 1 | -7 |
| Weight Limit 3 Tons Sign 18"x24" | 7 | 8 | 1 |
| Weight Limit 4 Tons Sign 18"x24" | 9 | 10 | 1 |
| Weight Limit 5 Tons Sign 18"x24" | 18 | 28 | 10 |
| Weight Limit 8 Tons Sign 18"x24" | 7 | 6 | -1 |
| Weight Limit 11 Tons Sign 18"x24" | 3 | 2 | -1 |
| Yield Sign 30"x30" | 14 | 15 | 1 |
| Do Not Pass Sign 18"x24" | 19 | 16 | -3 |
| T-Sign 24" | 14 | 39 | 25 |
| Road Construction Ahead Sign 30" | 46 | 19 | -27 |
| Farm Machinery Sign 30" | 17 | 11 | -6 |
| Left Turn Sign 18"x24" | 5 | 1 | -4 |
| Dumping \$100.00 Fine Sign 12"x18" | 5 | 6 | 1 |
| Slow Sign 36"x36" | 12 | 6 | -6 |
| Low Shoulder Sign 36"x36" | 10 | 2 | -8 |
| Slow Moving Vehicle Sign | 20 | 31 | 11 |
| 20 MPH Sign 18"x18" | 12 | 16 | 4 |
| 20 MPH Speed Limit Sign 18"x24" | 12 | 16 | 4 |
| Farm Machinery Sign 18"x24" | 10 | 2 | -8 |
| Road Closed to Thru Traffic Sign | 54 | 19 | -35 |
| No Thru Truck Traffic Sign | 54 | 47 | -7 |
| Weight Limit 15 Tons Sign | 8 | 7 | -1 |
| Motor Grader Ahead Sign | 19 | 17 | -2 |
| Weight Limit 12 Tons | 5 | 0 | -5 |
| Weight Limit 20 Tons | 4 | 10 | 6 |
| Tinhorn 15"x30' | 3.25 | 2.25 | -1 |
| Tinhorn 18"x20' | 20 | 22 | 2 |
| Tinhorn 24"x20' | 14.5 | 9.5 | -5 |
| Flatbottom Tinhorn 29"x18"x20' | 3 | 2 | -1 |
| Flatbottom Tinhorn 43"x27"x20' | 20' | 10' | -10' |
| Bands 15" | 27 | 13 | -14 |
| Bands with Bolts 48" | 5 | 7 | 2 |
| Tinhorn 48"x30' | 3 | 2 | -1 |

**LEROY KROHMER, COUNTY COMMISSIONER
DISTRICT 3
CLEVELAND COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RECOMMENDATIONS**

APPENDIX A (continued)

| <u>Description</u> | <u>On Inventory</u> | <u>On Hand</u> | <u>Variance</u> |
|-------------------------------------|-------------------------|--------------------|-----------------|
| Bands 12" | 8 | 9 | 1 |
| Bands 24"x8" | 16 | 8 | -8 |
| Tinhorn 30"x20' | 23 | 24 | 1 |
| Grader Blades 6"x5'8"x7' | 63 | 49 | -14 |
| Metallic Tube Pipe 6" | 1422' | 1320' | -102' |
| Round Pipe 10" | 285' | 136' | -149' |
| Uneven Surface Sign 30" | 13 | 9 | -4 |
| Large Arrow Sign 48"x24" | 9 | 4 | -5 |
| Truck Route Sign 18"x24" | 2 | 6 | 4 |
| One Lane Ahead Sign 30" | 1 | 22 | 21 |
| One Way Sign 12"x36" | 19 | 16 | -3 |
| 4-Way Sign 12"x6" | 89 | 75 | -14 |
| Detour Left Arrow Sign 24"x30" | 7 | 5 | -2 |
| Detour Right Arrow Sign 24"x30" | 8 | 4 | -4 |
| Large Double Headed Arrow 48"x24" | 10 | 6 | -4 |
| Flagman Sign 36" | 8 | 6 | -2 |
| Mowing Ahead Sign 36" | 23 | 5 | -18 |
| Tow Away Zone Sign 18"x24" | 3 | 4 | 1 |
| No Right Turn Sign 24"x30" | 5 | 6 | 1 |
| Cross Road Symbol Sign 36" | 2 | 1 | -1 |
| School Sign 24" | 1 | 0 | -1 |
| 25 MPH Sign 24"x24" & 18"x18" | 46 | 27 | -19 |
| 55 MPH Speed Limit Sign 18"x24" | 9 | 13 | 4 |
| Dangerous Bridge Sign 30" | 6 | 2 | -4 |
| One Lane Road Ahead 36" | 7 | 22 | 15 |
| Bridge Work Ahead Sign 36" | 4 | 3 | -1 |
| Directional Guidance Marker 12"x18" | 52 | 29 | -23 |
| Caution Low Water Crossing Sign 30" | 8 | 9 | 1 |
| Detour Left Sign 30" | 2 | 0 | -2 |
| Detour Right Sign 30" | 2 | 0 | -2 |
| Dangerous Intersection Sign 30" | 3 | 10 | 7 |
| 35 MPH Speed Limit Sign 18"x18" | 20 | 16 | -4 |
| Side Road Ahead Sign 30"x30" | 20 | 0 | -20 |