



SA&I RELEASES PART-TWO OF CLEVELAND COUNTY SHERIFF'S DEPARTMENT AUDIT

OKLAHOMA CITY, OK (April 24, 2025)

Oklahoma State Auditor & Inspector [SA&I] Cindy Byrd today released her audit report for the Cleveland County Sheriff's Office [CCSO]. Auditor Byrd launched the investigation after receiving a request from the Cleveland County Board of County Commissioners.

The SA&I examined the CCSO's financial records, concentrating on Fiscal Year '24, and analyzed budget trends from Fiscal Years '20, '21, '22, '23, and '24 (to date). Due to the urgency of the CCSO's budget issues, SA&I issued [Part One](#) of this audit on June 12, 2024.

Among the more compelling findings are CCSO's failure to stay within its budget and spending money that had not been properly encumbered.

"The rule of encumbrance basically means that government entities are required to ensure funds are available for an expenditure and then set the funds aside to make the expenditure," Auditor Byrd said. "Encumbering funds is done to prevent overspending and to ensure money is available when needed. Encumbrances are created before the actual expense is incurred, allowing for better budget planning and control. Neglecting this basic rule of accounting caused many of the problems we uncovered at CCSO."

Auditors also found a pattern of budgetary mismanagement, including:

- Poor controls over the budget process;
- Improper controls over travel expenses;
- No annual schedule of actual incarceration costs.

"CCSO also experienced a turnover in administrative staff responsible for

financial matters,” said Auditor Byrd. “SA&I thoroughly reviewed our findings with all stakeholders in the process and we believe they are taking the proper corrective measures.”

This is the 248th audit released by SA&I so far this fiscal year.

The full audit is posted [here](#) on the Oklahoma State Auditor & Inspector’s official website.

To schedule an interview with Cindy Byrd, please contact Andrew Speno at 405-315-5924.

Pic: Byrd Headshot