



OKMULGEE COUNTY SINGLE AUDIT REPORT

For the fiscal year ended June 30, 2021

Cindy Byrd, CPA
State Auditor & Inspector

**OKMULGEE COUNTY, OKLAHOMA
SINGLE AUDIT REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

This publication, issued by the Oklahoma State Auditor and Inspector's Office as authorized by 19 O.S. § 171, has not been printed, but is available on the agency's website (www.sai.ok.gov) and in the Oklahoma Department of Libraries Publications Clearinghouse Digital Prairie Collection (<http://digitalprairie.ok.gov/cdm/search/collection/audits/>) pursuant to 65 O.S. § 3-114.



February 14, 2024

TO THE CITIZENS OF
OKMULGEE COUNTY, OKLAHOMA

Transmitted herewith is the Single Audit Report of Okmulgee County, Oklahoma for the fiscal year ended June 30, 2021. Our audit report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* were issued under separate cover. The audit was conducted in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

A report of this type can be critical in nature. Failure to report commendable features in the accounting and operating procedures of the entity should not be interpreted to mean that they do not exist.

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.

This report is 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.

Sincerely,

A handwritten signature in blue ink that reads "Cindy Byrd".

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR

**OKMULGEE COUNTY, OKLAHOMA
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

TABLE OF CONTENTS

Schedule of Expenditures of Federal Awards.....	1
Notes to the Schedule of Expenditures of Federal Awards.....	2
Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance.....	3
Schedule of Findings and Questioned Costs.....	6
Appendix A: Corrective Action Plan (Prepared by County Management).....	30
Appendix B: Summary Schedule of Prior Audit Findings (Prepared by County Management)	33

Schedule of Expenditures of Federal Awards

**OKMULGEE COUNTY, OKLAHOMA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Grantor's Number	Federal Expenditures
U.S. DEPARTMENT OF THE INTERIOR			
Direct Grant:			
National Wildlife Refuge Fund	15.659	N/A	\$ 6,767
Total U.S. Department of Interior			<u>6,767</u>
U.S. DEPARTMENT OF TRANSPORTATION			
Passed Through the Oklahoma Department of Transportation:			
Highway Planning and Construction Cluster			
Highway Planning and Construction	20.205	ERSTP-256C (057) ER	9,226
Total U.S. Department of Transportation Cluster			<u>9,226</u>
U.S. DEPARTMENT OF TREASURY			
Passed Through the Oklahoma Department of Emergency Management:			
COVID-19 Coronavirus Relief Fund	21.019	Oklahoma CARES PPE	13,881
Passed Through the Oklahoma Office of Management and Enterprise Services:			
COVID-19 Coronavirus Relief Fund	21.019	SA-2242	1,255,346
Total U.S. Department of Treasury			<u>1,269,227</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
Passed Through the Oklahoma Department of Emergency Management:			
Emergency Management Performance Grants	97.042	EMPG -2021	25,000
Total U.S. Department of Homeland Security			<u>25,000</u>
Total Expenditures of Federal Awards			<u>\$ 1,310,220</u>

The accompanying notes are an integral part of this schedule.

**OKMULGEE COUNTY, OKLAHOMA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Basis of Presentation

The schedule of expenditures of federal awards includes the federal grant activity of Okmulgee County and is presented on the *cash basis of accounting*. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance.

Indirect Cost Rate

Okmulgee County has elected to not use the 10 percent de minimis cost rate allowed for by 2 CFR§ 200.414(f).

Eligible Expenditures Incurred in the Prior Fiscal Year

On March 27, 2020, the President of the United States signed the Coronavirus Aid, Relief, and Economic Security (CARES) Act into law. Okmulgee County received \$1,269,227 in federal relief funds. The reimbursement was based on the following submissions:

- \$313,888 in eligible expenditures incurred by the County in the prior year ending June 30, 2020. These eligible expenditures were from March 16, 2020, through June 30, 2020, and were accounted for in the County's June 30, 2020, financial statement.
- \$554,434 Okmulgee County Criminal Justice Authority (OCCJA) payroll expenditures from March 16, 2020, through June 30, 2020; these expenditures were not accounted for on the County's June 30, 2020, financial statement.
- \$171,573 in eligible expenditures incurred by the County in the current year ending June 30, 2021. These eligible expenditures were accounted for in the County's June 30, 2021, financial statement.
- \$229,332 in OCCJA payroll expenditures from July 2020 through August 2020; these expenditures were not accounted for on the County's June 30, 2021, financial statement.

Expenditures on the fiscal year 2021 Schedule of Expenditures of Federal Awards (SEFA) for Assistance Listing Number (ALN) 21.019 – Coronavirus Relief Fund includes the expenditure submissions by both the County and OCCJA that were incurred in fiscal year 2020 totaling \$868,322 and the expenditure submissions by both the County and OCCJA that were incurred in fiscal year 2021 totaling \$400,905 resulting in total expenditures of \$1,269,227.

Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance



Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

TO THE OFFICERS OF
OKMULGEE COUNTY, OKLAHOMA

Report on Compliance for Each Major Federal Program

We have audited Okmulgee County's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on Okmulgee County's major federal program for the year ended June 30, 2021. Okmulgee County's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Okmulgee County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Okmulgee County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Okmulgee County's compliance.

Basis for Qualified Opinion on Assistance Listing 21.019 - Coronavirus Relief Fund

As described in Finding 2021-017 in the accompanying schedule of findings and questioned costs, Okmulgee County did not comply with requirements regarding the following:

Assistance			
Finding #	Listing	Program (or Cluster) Name	Compliance Requirement
2021-017	21.019	Coronavirus Relief Fund	Activities Allowed or Unallowed; Allowable Costs/Costs Principles; and Period of Performance

Compliance with such requirements is necessary, in our opinion, for Okmulgee County to comply with the requirements applicable to that program.

Qualified Opinion on Assistance Listing 21.019 - Coronavirus Relief Fund

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, Okmulgee County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Coronavirus Relief Fund for the year ended June 30, 2021.

Other Matters

Okmulgee County’s response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Okmulgee County’s response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of Okmulgee County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Okmulgee County’s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Okmulgee County’s internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over

compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2021-014, 2021-015, 2021-016, and 2021-017, that we consider to be material weaknesses.

Okmulgee County's Response to Findings

Okmulgee County's response to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Okmulgee County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the total of all county funds on the financial statement of Okmulgee County as of and for the year ended June 30, 2021, and have issued our report thereon dated June 29, 2023, which contained an unmodified opinion on that financial statement. Our audit was conducted for the purpose of forming and opinion on the financial statement as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statement as a whole.



CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR

February 7, 2024, except for our report on the Schedule of Expenditures of Federal Awards, for which the date is June 29, 2023

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**OKMULGEE COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

SECTION 1—Summary of Auditor’s Results

Financial Statements

Type of auditor's report issued:.....Adverse as to GAAP; unmodified as to regulatory presentation

Internal control over financial reporting:

- Material weakness(es) identified?..... Yes
- Significant deficiency(ies) identified? None reported

Noncompliance material to the financial statement noted? Yes

Federal Awards

Internal control over major programs:

- Material weakness(es) identified?..... Yes
- Significant deficiency(ies) identified? None reported

Type of auditor's report issued on
compliance for major programs: Qualified

Any audit findings disclosed that are required to be reported
in accordance with 2 CFR § 200.516(a) of the Uniform Guidance? Yes

Identification of Major Programs

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
20.019	Coronavirus Relief Fund

Dollar threshold used to distinguish between
Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?..... No

**OKMULGEE COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

SECTION 2—Findings related to the Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

Finding 2021-001 - Lack of County-Wide Controls and Disaster Recovery Plans (Repeat Finding - 2015-001, 2016-001, 2017-001, 2018-001, 2019-001, 2020-001)

Condition: When assessing the county-wide internal controls, the following weaknesses were noted:

- County-wide internal controls regarding Control Environment, Risk Assessment, Information and Communication and Monitoring have not been designed.
- The County Sheriff, Court Clerk and the three County Commissioners have not yet designed a Disaster Recovery Plan over information systems operating within each office.

Cause of Condition: Policies and procedures have not been designed and implemented to address countywide internal controls and to ensure all county offices have a Disaster Recovery Plan.

Effect of Condition: Without an adequate system of county-wide internal controls, there is a greater risk of a breakdown in control activities which could result in unrecorded transactions, undetected errors, or misappropriation of funds. Further, the lack of a Disaster Recovery Plan could also result in the loss of data, the unreliability of data, and increase the risk that the County may not recover from an emergency and/or disaster in a timely manner.

Recommendation: The Oklahoma State Auditor and Inspector’s Office (OSAI) recommends that the County design and implement a system of county-wide procedures to identify and address risks related to financial reporting and to ensure that information is communicated effectively. OSAI also recommends that the County design and implement monitoring procedures to assess the quality of performance over time. These procedures should be written policies and procedures and could be included in the County’s policies and procedures handbook.

OSAI further recommends that all officials have a formal Disaster Recovery Plan for their office in order to maintain operations in the event of a disaster.

Management Response:

District 1 County Commissioner: I took office in October 2022. I will work with the other elected officials to implement the Auditor’s recommendations.

District 2 County Commissioner: I will work with other elected officials to implement policy and procedures like quarterly risk meetings to address county-wide internal controls over Control Environment, Risk Assessment, Information and Communication, and Monitoring. Policies and procedures will include setting up all three commissioners in the County Clerk’s accounting software system ensure a closer monitoring of transactions, ensuring all offices have a Disaster Recovery Plan, and implementing quarterly

**OKMULGEE COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

risk assessment meeting with the other elected officials. Additionally, we will create a Disaster Recovery Plan for District 2.

District 3 County Commissioner: I took office on January 3, 2023. However, I will get with other elected officials to design and implement a system of written county-wide procedures to added identify and address risk related to financial reporting and to ensure information is communicated effectively. Additionally, I will get with all officials to ensure a formal disaster recovery plan is in place for their office in order to maintain operations in the event of a disaster.

County Clerk: I did not take office until April 2022, but I will try to get the Budget Board members more involved as a group to create a county-wide internal control system and hold quarterly risk assessment meetings.

County Treasurer: I am aware this is a repeat finding. I will try to work with each of the other elected officials to see that we meet to get the county-wide controls designed and in place.

County Sheriff: I will work with the other County Officials to implement quarterly meetings to discuss and assess risks. Additionally, we are in the process of preparing our Disaster Recovery Plan.

County Assessor: I will work with the other elected officials to design and implement a system of written county-wide procedures to identify and address risks related to financial reporting, to ensure that information is communicated effectively, and to assess the quality of performance over time.

Court Clerk: I will meet and talk with other elected officials to plan and implement written county-wide procedures to identify and address risks related to financial reporting and to make sure that information is communicated effectively to assess the quality of performance over time. Also, I am going to get a copy of the County Clerks Disaster Recovery Plan and use it to prepare one for the Court Clerk's Office.

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 – Section 1 – Fundamental Concepts of Internal Control – OV1.01 states in part:

Definition of Internal Control

Internal control is a process effected by an entity's oversight body, management, and other personnel that provides reasonable assurance that the objectives of an entity will be achieved.

**OKMULGEE COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Additionally, GAO Standards – Section 2 – Establishing an Effective Internal Control System – OV2.04 states in part:

Components, Principles, and Attributes

Control Environment - The foundation for an internal control system. It provides the discipline and structure to help an entity achieve its objectives.

Risk Assessment - Assesses the risks facing the entity as it seeks to achieve its objectives. This assessment provides the basis for developing appropriate risk responses.

Information and Communication - The quality information management and personnel communicate and use to support the internal control system.

Monitoring - Activities management establishes and operates to assess the quality of performance over time and promptly resolve the findings of audits and other reviews.

Further, an important aspect of internal controls is the safeguarding of assets which includes adequate Disaster Recovery Plans. 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 in a County being unable to function in the event of a disaster.

According to the standards of the Information Systems Audit and Control Association (CobiT Delivery and Support 4), information services function management should ensure that a written Disaster Recovery Plan is documented and contains guidelines and instructions for the County to follow in the event of a disaster.

Finding 2021-002 - Lack of Internal Controls Over Financial Statement Preparation and Notes to the Financial Statement (Repeat Finding - 2003-001, 2004-001, 2005-001, 2006-001, 2007-001, 2008-001, 2009-001, 2010-001, 2015-002, 2016-002, 2017-002, 2018-002, 2019-002, 2020-002)

Condition: The County is responsible for preparing their annual financial statement and notes to the financial statement. However, it does not appear the County has implemented any internal controls to ensure the financial statement and the required disclosures are accurately presented, are prepared in a timely manner, and are supported by accurate underlying financial records.

During the review and reconciliation of the financial statement as initially prepared by the County, OSAI determined the financial statement was misstated as follows:

- Apportionments were understated by \$4,851,973.
- Disbursements were understated by \$643,198.
- Beginning fund balance was overstated by \$296,960.
- Ending fund balance was understated by \$3,932,549.

Additionally, transfers in and transfers out were understated \$52,059 and \$100,584, respectively.

**OKMULGEE COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

These misstatements were largely due to the County accounting for trust and agency revenues and expenditures in county funds, not carrying corrections from the prior years' financial statements to the fiscal year 2021 financial statement, misclassifying true transfers, and the following data entry errors:

- \$4,953,038 in data entry errors in apportionments, resulting in apportionments being understated.
- \$1,043,198 in data entry errors in disbursements, resulting in disbursements being understated.
- \$8,190 in data entry errors in the beginning fund balance, resulting in the beginning fund balance being overstated.
- \$3,921,319 in data entry errors in the ending fund balance, resulting in the ending fund balance being understated.

Cause of Condition: Policies and procedures have not been designed and implemented to ensure the County's financial statement and notes to the financial statement are accurately presented. Additionally, policies and procedures have not been designed and implemented to ensure the accuracy of the underlying financial records from which the County's financial statement is generated.

Effect of Condition: These conditions resulted in:

- The financial statement and notes to the financial statement initially prepared by the County being materially misstated.
- The County presenting a revised financial statement and notes to the financial statement.

Recommendation: OSAI recommends the County design and implement policies and procedures to ensure the financial statement and notes to the financial statement are prepared in a timely manner, reviewed for accuracy and completeness, and approved by management. OSAI also recommends the underlying financial records from which the County's financial statement is generated are reviewed for accuracy.

Management Response:

Chairman of the Board of County Commissioners: I will work with other elected officials to ensure that proper procedures are put in place to ensure the County's financial statement and notes to the financial statement are accurately presented.

County Clerk: I did not take office until April 2022; however, I will work to design and implement policies and procedures to ensure the financial statement and notes to the financial statement are prepared in a timely manner, checked for accuracy, and approved by management. I will also work with other responsible parties to ensure the County presents the financial statement and notes to the financial statement to OSAI for review in a timely manner.

County Treasurer: I will work to implement policies and procedures to ensure the financial statement, notes to the financial statement, and supplemental information are all prepared in a timely manner, reviewed for accuracy and completeness, and approved by management.

Criteria: The limitations of the auditor are described in the American Institute of Certified Public Accountants Clarified Statements on Auditing Standards AU-C § 210, which states, in part: "The concept of an independent audit requires that the auditor's role does not involve assuming management's

**OKMULGEE COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

responsibility for the preparation and fair presentation of the financial statements or assuming responsibility for the entity's related internal control and that the auditor has a reasonable expectation of obtaining the information necessary for the audit insofar as management is able to provide or procure it. Accordingly, the premise is fundamental to the conduct of an independent audit.”

The County is required to present a financial statement for each fiscal year ended June 30. Title 19 O.S. § 171 states, in part, "Unless the county elects to prepare its financial statement in accordance with Generally Accepted Accounting Principles as prescribed by the Governmental Accounting Standards Board, the county shall present their financial statements in a regulatory basis of accounting."

The County’s management is responsible for establishing internal control procedures to prevent or detect misstatements in a timely manner. This includes preparation of the financial statements and accompanying notes to the financial statements in accordance with applicable accounting principles. Statement on Auditing Standards (SAS) No. 115 indicates that the County must have adequate knowledge and expertise to apply accounting principles to the financial statements or to review financial statements prepared on their behalf by others to ensure they are prepared in accordance with these principles. Professional audit standards preclude the external financial statement auditor from performing any part of management’s control activities or be a component of the internal controls over financial reporting as this would impair their independence.

The GAO Standards – Principle 13 – Use Quality Information states:

Data Processed into Quality Information

13.05 - Management processes the obtained data into quality information that supports the internal control system. This involves processing data into information and then evaluating the processed information so that it is quality information. Quality information meets the identified information requirements when relevant data from reliable sources are used. Quality information is appropriate, current, complete, accurate, accessible, and provided on a timely basis. Management considers these characteristics as well as the information processing objectives in evaluating processed information and makes revisions when necessary, so that the information is quality information.

13.06 - Management processes relevant data from reliable sources into quality information within the entity’s information system. An information system is the people, processes, data, and technology that management organizes to obtain, communicate, or dispose of information. Management uses the quality information to make informed decision and evaluate the entity’s performance in achieving key objectives and addressing risks.

**OKMULGEE COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Finding 2021-003 - Lack of Internal Controls Over the Reconciliation of Appropriation Ledger to the General Ledger (Repeat Finding - 2015-008, 2016-008, 2017-008, 2018-008, 2019-006, 2020-006)

Condition: The County Clerk does not reconcile the appropriation ledger to the County Treasurer's general ledger on a monthly basis for all cash funds.

Cause of Condition: Policies and procedures have not been designed and implemented to ensure the reconciliation of the County Clerk's appropriation ledger to the County Treasurer's general ledger is performed on a monthly basis for all funds.

Effect of Condition: This condition could result in unrecorded transactions, misstated financial reports, undetected errors, and misappropriation of funds.

Recommendation: OSAI recommends the County Clerk reconciles the appropriation ledger to the County Treasurer's general ledger on a monthly basis. The reconciliation should be reviewed and approved by someone other than the preparer. All documentation to support the performance and review and approval of the reconciliation should be retained.

Management Response:

County Clerk: I did not take office until April 2022. The County Clerk's office is now balancing the appropriation ledger to the Treasurer's general ledger. They are now balanced up to May 2023 and will continue to be balance on a monthly basis.

County Treasurer: This office continues to work with the County Clerk to balance the appropriation ledger to the general ledger and will continue to provide necessary information to the County Clerk.

Criteria: The GAO Standards - Principle 16 – Perform Monitoring Activities: 16.05 states in part:

Internal Control System Monitoring

Management performs ongoing monitoring of the design and operating effectiveness of the internal control system as part of the normal course of operations. Ongoing monitoring includes regular management and supervisory activities, comparisons, reconciliations and other routine actions.

Finding 2021-006 - Lack of Internal Controls Over County Treasurer Operations – Cash Balances (Repeat Finding - 2015-009, 2016-009, 2017-005, 2018-005, 2019-004, 2020-004)

Condition: Upon inquiry of the County Treasurer's staff, observation of records, and performance of testwork; we noted the following:

- The County does not have an adequate segregation of duties to ensure that duties assigned to individuals are done so in a manner that would not allow one individual to control both the recording function and the procedures relative to the processing of a transaction.

**OKMULGEE COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

- One person is responsible for posting to the general ledger, reconciling the general ledger to the daily reports, preparing and signing the monthly reports, updating the investment ledger each month, making transfers between bank accounts, and performing banks reconciliations.
- If the person responsible for the preparation of the monthly reports and bank reconciliations is unavailable, no one assumes these duties but rather these duties are not performed until said individual returns.
- Bank reconciliations are not reviewed and approved by someone other than the preparer.
- Two (2) bank accounts established under the County's Employer Identification Number (EIN) that are not accounted for on the County's general ledger:
 - Okmulgee County Free Fair - DBA Okmulgee County Spring Livestock Show account.
 - Okmulgee County Sheriff account.
- Bank reconciliations are not being performed on the following three (3) accounts and, therefore; balances at June 30 could not be substantiated:
 - Okmulgee County District Attorneys Credit Card account, at June 30, 2021 the bank balance was \$7,547.
 - Okmulgee County Free Fair - DBA Okmulgee County Spring Livestock Show account, at June 30, 2021 the bank balance was \$28,412.
 - Okmulgee County Sheriff account, at June 30, 2021 the bank balance was \$6,890.

Cause of Condition: Policies and procedures have not been designed and implemented over cash balances in fiscal year 2021 to separate key functions and processes among various employees in the office, to have levels of review over the processes performed, and to ensure accurate and proper accounting of funds.

Effect of Condition: These conditions could result in unrecorded transactions, misstated financial reports, clerical errors or misappropriation of funds not being detected in a timely manner.

Recommendation: OSAI recommends management be aware of these conditions and determine if duties can be properly segregated. In the event that segregation of duties is not possible due to limited personnel, OSAI recommends implementing compensating controls to mitigate the risk involved with a concentration of duties. Compensating controls would include separating key processes and/or critical functions of the office and having management review and approve accounting functions.

Additionally, OSAI recommends:

- All bank accounts established under the County's EIN be recorded on the County Treasurer's general ledger.
- Bank balance reconciliations should be performed on all bank accounts on a monthly basis.
- All bank reconciliations should reflect an indication of review and approval by someone other than the preparer.

Management Response:

County Treasurer: The County Treasurer will make every effort to review, date, and initial as a reviewer on the items listed above on a regular basis. In addition, cross-training will be performed so that essential bookkeeping duties are not left undone when an employee is out of the office. The County Treasurer will

**OKMULGEE COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

make every effort to make sure that the EIN isn't being used by any entity than the County. I have notified the entities that were using our EIN to stop immediately and acquire their own EIN. The County Treasurer will make every effort to see that the unidentified reconciling items for the District Attorney's Credit Card bank account researched and resolved by both departments.

Criteria: The GAO Standards – Principle 10 – Design Control Activities – 10.03 - Design of Appropriate Types of Control Activities states in part:

Establishment and review of performance measures and indicators

Management establishes activities to monitor performance measures and indicators. These may include comparisons and assessments relating different sets of data to one another so that analyses of the relationships can be made and appropriate actions taken. Management designs controls aimed at validating the propriety and integrity of both entity and individual performance measures and indicators.

Segregation of Duties

Management divides or segregates key duties and responsibilities among different people to reduce the risk of error, misuse, or fraud. This includes separating the responsibilities for authorizing transactions, processing and recording them, reviewing the transactions, and handling any related assets so that no one individual controls all key aspects of a transaction or event.

Accurate and timely recording of transactions

Transactions are promptly recorded to maintain their relevance and value to management in controlling operations and making decisions. This applies to the entire process or life cycle of a transaction or event from its initiation and authorization through its final classification in summary records. In addition, management designs control activities so that all transactions are completely and accurately recorded.

Access restrictions to and accountability for resources and records

Management limits access to resources and records to authorized individuals and assigns and maintains accountability for their custody and use. Management may periodically compare resources with the recorded accountability to help reduce the risk of errors, fraud, misuse, or unauthorized alteration.

Appropriate documentation of transactions and internal control

Management clearly documents internal control and all transactions and other significant events in a manner that allows the documentation to be readily available for examination. The documentation may appear in management directives, administrative policies, or operating manuals, in either paper or electronic form. Documentation and records are properly managed and maintained.

**OKMULGEE COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Additionally, Principle 10 - Segregation of Duties states:

10.12 – Management considers segregation of duties in designing control activity responsibilities so that incompatible duties are segregated and, where such segregation is not practical, designs alternative control activities to address the risk.

10.13 – Segregation of duties helps prevent fraud, waste, and abuse in the internal control system. Management considers the need to separate control activities related to authority, custody, and accounting of operations to achieve adequate segregation of duties. In particular, segregation of duties can address the risk of management override. Management override circumvents existing control activities and increases fraud risk. Management addresses this risk through segregation of duties but cannot absolutely prevent it because of the risk of collusion, where two or more employees act together to commit fraud.

10.14 – If segregation of duties is not practical within an operational process because of limited personnel or other factors, management designs alternative control activities to address the risk of fraud, waste, or abuse in the operational process.

Finding 2021-007 - Lack of Internal Controls and Noncompliance Over Disbursements (Repeat Finding - 2000-001, 2001-001, 2015-011, 2016-011, 2017-009, 2018-010, 2019-007, 2020-007)

Condition: Upon inquiry of County personnel and observation of the County's disbursement process, we noted the following:

- The County does not have an adequate segregation of duties to ensure that duties assigned to individuals are done so in a manner that would not allow one individual to control both the recording function and the procedures relative to the processing of a transaction.
 - The purchasing agent is responsible for generating and printing warrants, taking the warrants to the Treasurer to be registered, receiving registered warrants, and voiding warrants in the systems. Additionally, it was noted that there is no review of the printed warrants or voided warrants.
- The County Clerk's disbursement data was incomplete and lacked pay dates. There appears to be an issue with importing data between the County Treasurer and the County Clerk.
- Resale Property fund disbursements are to be expended from the Resale Property fund via cash vouchers and cash voucher claims. However, OSAI noted the following:
 - Some expenditures are made on purchase orders and warrants and some expenditures are made on cash voucher claims and treasurer checks.
 - The County Treasurer issued twenty (20) treasurer checks totaling \$106,442 from the Resale Property fund.
- The County Clerk's signature stamp is utilized by other County Clerk employees to endorse vendor warrants.

**OKMULGEE COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

A sample of fifty-six (56) expenditures reflected the following:

- One (1) expenditure totaling \$300,000 was not charged to the proper fund due to Emergency Transportation Revolving (ETR) fund loans being paid from the Highway Cash Fund, a county fund, instead of the ETR fund, a trust and agency fund.
- One (1) expenditure totaling \$17,381 was not approved for payment by the Board of County Commissioners (BOCC).
- Five (5) expenditures totaling \$1,868 were not supported by adequate documentation.
- Four (4) expenditures totaling \$280,557 were not encumbered prior to receiving goods or services.

Cause of Condition: Policies and procedures have not been designed and implemented to ensure compliance with state statutes and to ensure internal controls over the disbursement process are properly designed and implemented.

Effect of Condition: These conditions resulted in noncompliance with state statutes, unrecorded transactions, undetected errors, and inaccurate records, and could have resulted in the misappropriation of funds.

Recommendation: OSAI recommends management be aware of these conditions and determine if duties can be properly segregated. In the event that segregation of duties is not possible due to limited personnel, OSAI recommends implementing compensating controls to mitigate the risks involved with a concentration of duties. Compensating controls would include separating key processes and/or critical functions of the office and having management review and approve accounting functions.

OSAI also recommends the County implement a system of internal controls over the disbursement process. Such controls should include ensuring:

- Expenditure data is complete and accurate.
- Purchase orders and warrants are issued in accordance with 19 O.S. § 1505.
- All expenditures are approved by the BOCC and documentation of approval is retained.
- Resale Property funds are expended in accordance with 68 O.S. § 3137.
- Expenditures are made from the proper fund and supported by adequate documentation.
- Funds are encumbered prior to the receipt of goods and/or services.
- Signature stamps are safeguarded from unauthorized use and are only used by the official to whom it belongs.

Management Response:

District 1 County Commissioner: I took office in October 2022. I will work with the other elected officials to implement the Auditor's recommendations.

District 2 County Commissioner: I will work with other elected officials to design and implement policies and procedures to ensure all disbursement comply with state statutes. These policies and procedures will include getting access for all three commissioners to the County Clerk's accounting software system to allow for monitoring of transactions and a more thorough review of transactions by the BOCC prior to

**OKMULGEE COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

approval; working with the other elected officials and department heads to ensure expenditures are made from the correct fund, are supported by adequate documentation, are approved by the BOCC; and funds are encumbered prior to the ordering of goods or services.

District 3 County Commissioner: I did not take office until January 3, 2023. I will work with the other officials to design and implement a system of internal controls over the disbursement process to ensure purchase orders and warrants are issued in accordance with 19 O.S. § 1505; expenditures are made from the proper fund, supported by adequate documentation, and approved by the BOCC; and funds are encumbered prior to the receipt of goods and/or services.

County Clerk: I did not take office until April 2022. The County Clerk's signature is now embedded on the warrants. Going forward, I will make the necessary adjustments and follow the state purchasing guidelines for all funds. I will ensure that purchase orders are encumbered prior to receipt of goods or services; expenditures are supported by adequate documentation, made from the proper fund, and approved by the BOCC; and purchase orders and warrants are issued in accordance with 19 O.S. § 1505. I will also work to ensure accuracy of the County's financial expenditure data.

County Treasurer: I will work to ensure that the expenditure data is complete and accurate; purchase orders and warrants are issued in accordance with statutes; resale property funds are expended in accordance with statutes; expenditures are made from proper fund and supported by adequate documentation; expenditures are a true expense of the county; and funds are encumbered prior to the receipt of goods and/or services.

County Sheriff: I will continue to work with the other Officials to ensure purchase orders and warrants are issued in accordance with 19 O.S. § 1505.

Health Department Director: Going forward, I will ensure that all supporting documentation, including a receiving report, will be submitted with all purchase orders turned in for payment.

Criteria: GAO Standards – Section 2 – Establishing an Effective Internal Control System – OV2.23 states in part:

Objectives of an Entity – Compliance Objectives

Management conducts activities in accordance with applicable laws and regulations. As part of specifying compliance objectives, the entity determines which laws and regulations apply to the entity. Management is expected to set objectives that incorporate these requirements.

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

Segregation of Duties

Management divides or segregates key duties and responsibilities among different people to reduce the risk of error, misuse, or fraud. This includes separating the responsibilities for authorizing transactions, processing and recording them, reviewing the transactions,

**OKMULGEE COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

and handling any related assets so that no one individual controls all key aspects of a transaction or event.

Appropriate documentation of transactions and internal control

Management clearly documents internal control and all transactions and other significant events in a manner that allows the documentation to be readily available for examination. The documentation may appear in management directives, administrative policies, or operating manuals, in either paper or electronic form. Documentation and records are properly managed and maintained.

Additionally, Principle 10 - Segregation of Duties states:

10.12 – Management considers segregation of duties in designing control activity responsibilities so that incompatible duties are segregated and, where such segregation is not practical, designs alternative control activities to address the risk.

10.13 – Segregation of duties helps prevent fraud, waste, and abuse in the internal control system. Management considers the need to separate control activities related to authority, custody, and accounting of operations to achieve adequate segregation of duties. In particular, segregation of duties can address the risk of management override. Management override circumvents existing control activities and increases fraud risk. Management addresses this risk through segregation of duties but cannot absolutely prevent it because of the risk of collusion, where two or more employees act together to commit fraud.

10.14 – If segregation of duties is not practical within an operational process because of limited personnel or other factors, management designs alternative control activities to address the risk of fraud, waste, or abuse in the operational process.

The GAO Standards – Principle 13 – Use Quality Information states:

Data Processed into Quality Information

13.05 - Management processes the obtained data into quality information that supports the internal control system. This involves processing data into information and then evaluating the processed information so that it is quality information. Quality information meets the identified information requirements when relevant data from reliable sources are used. Quality information is appropriate, current, complete, accurate, accessible, and provided on a timely basis. Management considers these characteristics as well as the information processing objectives in evaluating processed information and makes revisions when necessary, so that the information is quality information.

13.06 - Management processes relevant data from reliable sources into quality information within the entity's information system. An information system is the people, processes, data, and technology that management organizes to obtain, communicate, or dispose of

**OKMULGEE COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

information. Management uses the quality information to make informed decisions and evaluate the entity's performance in achieving key objectives and addressing risks.

Furthermore, effective internal controls require that management properly implement procedures to ensure that expenditures comply with 19 O.S. § 1505.

Title 68 O.S. § 3137 establishes the Resale Property Fund and prescribes the procedures for expending from this fund.

Finding 2021-008 - Lack of Internal Controls and Segregation of Duties Over Payroll (Repeat Finding - 2011-001, 2012-001, 2015-012, 2016-012, 2017-010, 2018-011, 2019-008, 2020-011)

Condition: Upon inquiry and observation of the County's payroll process, we noted the following:

- The County does not have an adequate segregation of duties to ensure that duties assigned to individuals are done so in a manner that would not allow one individual to control both the recording function and the procedures relative to the processing of a transaction.
 - One employee is responsible for:
 - Enrolling new hires and has the capability of terminating employees in the system.
 - Reviewing payroll claims.
 - Inputting payroll information into the system.
 - Calculating withholdings.
 - Preparing withholding reports.
 - Preparing, printing, and distributing payroll warrants.
 - Maintaining warrant register.
 - Maintaining personnel files.
 - Reconciling direct deposit amounts back to payroll claims. Additionally, this individual is the direct contact for the bank regarding direct deposit issues.
- The County Clerk's signature stamp is utilized by other County Clerk employees to endorse payroll warrants.

Cause of Condition: Policies and procedures have not been designed and implemented with regards to segregation of duties and/or compensating controls over the payroll process and the usage of the County officers' signature stamps.

Effect of Condition: These conditions could result in unrecorded transaction, misstated financial records, undetected errors, or misappropriation of funds.

Recommendation: OSAI recommends that management be aware of these conditions and determine if duties can be properly segregated. In the event that segregation of duties is not possible due to limited personnel, OSAI recommends implementing compensating controls to mitigate the risks involved with a

**OKMULGEE COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

concentration of duties. Compensating controls would include separating key processes and/or critical functions of the office and having management review and approval of accounting functions.

Further, OSAI recommends that signature stamps be used only by the official. The official should ensure that signature stamps are adequately safeguarded from unauthorized use.

Management Response:

County Clerk: I did not take office until April 2022. I am now responsible for reviewing and printing payroll warrants, reconciling direct deposit and I am the contact for direct deposit issues with the bank. My signature stamp is now embedded on the warrants.

Auditor Response: The individual responsible for initiating the direct deposit should not be the same individual the bank would contact to resolve direct deposit issues.

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

Internal Control System Monitoring

Management performs ongoing monitoring of the design and operating effectiveness of the internal control system as part of the normal course of operations. Ongoing monitoring includes regular management and supervisory activities, comparisons, reconciliations and other routine actions.

Segregation of Duties

Management divides or segregates key duties and responsibilities among different people to reduce the risk of error, misuse, or fraud. This includes separating the responsibilities for authorizing transactions, processing and recording them, reviewing the transactions, and handling any related assets so that no one individual controls all key aspects of a transaction or event.

Additionally, Principle 10 - Segregation of Duties states:

10.12 – Management considers segregation of duties in designing control activity responsibilities so that incompatible duties are segregated and, where such segregation is not practical, designs alternative control activities to address the risk.

10.13 – Segregation of duties helps prevent fraud, waste, and abuse in the internal control system. Management considers the need to separate control activities related to authority, custody, and accounting of operations to achieve adequate segregation of duties. In particular, segregation of duties can address the risk of management override. Management override circumvents existing control activities and increases fraud risk. Management addresses this risk through segregation of duties but cannot absolutely prevent it because of the risk of collusion, where two or more employees act together to commit fraud.

**OKMULGEE COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

10.14 – If segregation of duties is not practical within an operational process because of limited personnel or other factors, management designs alternative control activities to address the risk of fraud, waste, or abuse in the operational process.

SECTION 3— Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Finding 2021-014 - Schedule of Expenditures of Federal Awards and Notes to the Schedule of Expenditures of Federal Awards (Repeat Finding - 2016-003, 2017-003, 2018-003, 2020-012)

PASS-THROUGH GRANTOR: Oklahoma Department of Emergency Management; Oklahoma Office of Management and Enterprise Services

FEDERAL AGENCY: U.S. Department of Treasury

ASSISTANCE LISTING: 21.019

FEDERAL PROGRAM NAME: Coronavirus Relief Fund

FEDERAL AWARD NUMBER: Oklahoma CARES PPE; SA-2242

FEDERAL AWARD YEAR: 2020

CONTROL CATEGORY: Activities Allowed or Unallowed; Allowable Costs/Costs Principles; and Period of Performance

QUESTIONED COSTS: \$-0-

Condition: During our review of the County's fiscal year 2021 Schedule of Expenditures of Federal Awards (SEFA), we identified federal programs that were not listed accurately on the County's SEFA resulting in federal expenditures being understated by \$1,175,736.

The following misstatements were noted:

- The actual expenditures for National Wildlife Refuge Fund, ALN 15.659, were \$6,767, the County reported \$12,071, which overstated expenditures by \$5,304.
- The actual expenditures for Highway Planning and Construction, ALN 20.205 were \$9,226, the County reported \$0, which understated expenditures by \$9,226.
- The actual expenditures for Coronavirus Relief Fund, ALN 21.019, were \$1,269,227, the County reported \$0, which understated expenditures by \$1,269,227.
- The actual expenditures for Emergency Management Performance Grants, ALN 97.042 were \$25,000, the County reported \$30,183, which overstated expenditures by \$5,183.

Additionally, the County reported \$92,231 in expenditures for various grants that were not federal grants of the County, overstating federal expenditures by \$92,230.

Furthermore, the County did not prepare Notes to the SEFA.

**OKMULGEE COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Cause of Condition: Policies and procedures have not been designed and implemented to ensure an accurate reporting of federal expenditures and that the Notes to the SEFA are prepared as required.

Effect of Condition: These conditions resulted in the material misstatement of the SEFA and the Notes to the SEFA.

Recommendation: OSAI recommends County Officials and department heads gain an understanding of federal programs awarded to Okmulgee County. Internal control procedures should be designed and implemented to ensure an accurate reporting of expenditures on the SEFA, the Notes to the SEFA are prepared, and compliance with all applicable federal requirements.

Management Response:

District 1 County Commissioner: My tenure as an Okmulgee County Commissioner began, October 3, 2022. I will work with the other elected County Officials to review/follow OSAI recommendations.

District 2 County Commissioner: I will work with the other elected officials to ensure that the federal revenues and expenditures are reported correctly on the SEFA by requiring all offices that receive federal grants to prepare a SEFA for their individual office and provide that SEFA and all supporting documentation for revenues and expenditures reported to the designated compiler of the SEFA. I will also work with the other elected officials to ensure the notes to the SEFA are prepared and that the SEFA and the Notes to the SEFA are reviewed for accuracy prior to being approved by the BOCC and presented to OSAI.

District 3 County Commissioner: I took office January 3, 2023, I will work with the other County Officials and departments heads to gain an understanding of federal programs awarded to Okmulgee County and to design and implement internal control procedures to ensure an accurate reporting of revenues and expenditures on the SEFA, that the notes to the SEFA are prepared, and compliance with all applicable federal requirements.

County Clerk: I did not take office until April, 2022; however, I will work with the other elected officials to get a better understanding of the grants that are being reported and establish and maintain an effective internal control over the SEFA.

County Treasurer: I did not take office until July 3, 2023. However, I will work with the other elected officials to ensure compliance with applicable federal requirements and to ensure the SEFA and the Notes to the SEFA are timely prepared and reviewed for accuracy.

County Sheriff: I will continue to work with the other elected officials to ensure the SEFA is accurately and timely prepared.

**OKMULGEE COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Criteria: 2 CFR § 200.303(a) *Internal Controls* reads as follows:

The non-Federal entity must:

Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

2 CFR § 200.508(b) *Auditee responsibilities* reads as follows:

The auditee must:

Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with §200.510 Financial statements.

2 CFR § 200.510 (b) *Financial statements* reads as follows:

Schedule of expenditures of Federal awards.

The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with §200.502 Basis for determining Federal awards expended. [...]

2 CFR § 200.510 (b) 6 provides that the auditee must also “include notes that describe that significant accounting policies used in preparing the schedule...”

Additionally, GAO Standards – Section 2 – Establishing an Effective Internal Control System – OV2.23 states in part:

Objectives of an Entity – Compliance Objectives

Management conducts activities in accordance with applicable laws and regulations. As part of specifying compliance objectives, the entity determines which laws and regulations apply to the entity. Management is expected to set objectives that incorporate these requirements.

Furthermore, GAO Standards – Principle 6 – Define Objectives and Risk Tolerances – 6.05 states:

Definitions of Objectives

Management considers external requirements and internal expectations when defining objectives to enable the design of internal control. Legislators, regulators, and standard-setting bodies set external requirements by establishing the laws, regulations, and standards with which the entity is required to comply. Management identifies, understands, and incorporates these requirements into the entity’s objectives. Management sets internal expectations and requirements through the established standards of conduct, oversight

**OKMULGEE COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

structure, organizational structure, and expectations of competence as part of the control environment.

Finding 2021-015 – Lack of County-Wide Controls Over Major Federal Program – Coronavirus Relief Fund

PASS-THROUGH GRANTOR: Oklahoma Department of Emergency Management; Oklahoma Office of Management and Enterprise Services

FEDERAL AGENCY: U.S. Department of Treasury

ASSISTANCE LISTING: 21.019

FEDERAL PROGRAM NAME: Coronavirus Relief Fund

FEDERAL AWARD NUMBER: Oklahoma CARES PPE; SA-2242

FEDERAL AWARD YEAR: 2020

CONTROL CATEGORY: Activities Allowed or Unallowed; Allowable Costs/Costs Principles; and Period of Performance

QUESTIONED COSTS: - \$0 -

Condition: Through the process of gaining an understanding of the County’s internal control structure for federal programs, it was noted that county-wide internal controls regarding Control Environment, Risk Assessment, Information and Communication, and Monitoring have not been designed.

Cause of Condition: Policies and procedures have not been designed and implemented to ensure the County is in compliance with grant requirements.

Effect of Condition: Without an adequate system of county-wide controls, there is greater risk of a breakdown in control activities which could result in unrecorded transactions, undetected errors, misappropriation of funds, and noncompliance with federal grant requirements.

Recommendation: OSAI recommends that the County implement a system of internal controls to ensure compliance with grant requirements.

Management Response:

District 1 County Commissioner: My tenure as an Okmulgee County Commissioner began, October 3, 2022. I will work with the other elected County officials to review/follow OSAI recommendations.

District 2 County Commissioner: I will work with the other elected officials to design and implement written procedures to address county-wide controls over federal programs and to ensure compliance with grant agreements.

District 3 County Commissioner: I took office January 3, 2023, I will work with other officials to design and implement a system of internal control to ensure compliance with all applicable grant requirements.

**OKMULGEE COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Criteria: The GAO Standards – Section 1 – Fundamental Concepts of Internal Control – OV1.01 states in part:

Definition of Internal Control

Internal control is a process effected by an entity’s oversight body, management, and other personnel that provides reasonable assurance that the objectives of an entity will be achieved.

Additionally, GAO Standards – Section 2 – Establishing an Effective Internal Control System – OV2.04 states in part:

Components, Principles, and Attributes

Control Environment - The foundation for an internal control system. It provides the discipline and structure to help an entity achieve its objectives.

Risk Assessment - Assesses the risks facing the entity as it seeks to achieve its objectives. This assessment provides the basis for developing appropriate risk responses.

Information and Communication - The quality information management and personnel communicate and use to support the internal control system.

Monitoring - Activities management establishes and operates to assess the quality of performance over time and promptly resolve the findings of audits and other reviews.

Furthermore, 2 CFR § 200.303(a) *Internal Controls* reads as follows:

The non-Federal entity must:

Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Finding 2021-016 – Lack of Internal Controls Over Major Federal Program – Coronavirus Relief Fund

PASS-THROUGH GRANTOR: Oklahoma Department of Emergency Management; Oklahoma Office and Management and Enterprise Services

FEDERAL AGENCY: U.S. Department of Treasury

ASSISTANCE LISTING: 21.019

FEDERAL PROGRAM NAME: Coronavirus Relief Fund

**OKMULGEE COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

FEDERAL AWARD NUMBER: Oklahoma CARES PPE; SA-2242

FEDERAL AWARD YEAR: 2020

CONTROL CATEGORY: Activities Allowed or Unallowed; Allowable Costs/Costs Principles; and Period of Performance

QUESTIONED COSTS: -\$0-

Condition: During the process of documenting the County’s internal controls regarding federal disbursements, we noted that Okmulgee County has not established procedures to ensure compliance with the following compliance requirements: Activities Allowed or Unallowed; Allowable Costs/Costs Principles; and Period of Performance.

Cause of Condition: Policies and procedures have not been designed and implemented to ensure federal program expenditures are made in accordance with federal compliance requirements.

Effect of Condition: This condition attributed to the noncompliance with grant requirements and could lead to the loss of federal funds to the County.

Recommendation: OSAI recommends the County gain an understanding of requirements for this program and implement internal control procedures to ensure compliance with all requirements.

Management Response:

District 1 County Commissioner: My tenure as an Okmulgee County Commissioner began, October 3, 2022. I will work with the other elected County Officials to review/follow OSAI recommendations.

District 2 County Commissioner: I did not take office until January of 2021, several months after the County had decided to apply for Coronavirus Relief Funds. However, I will work with the other elected officials on all current and future federal grants to design and implement internal controls to ensure compliance with all federal compliance requirements.

District 3 County Commissioner: I took office January 3, 2023, I will work with the other officials to design and implement a system of internal control to ensure compliance with all applicable grant requirements.

Criteria: 2 CFR § 200.303(a) *Internal Controls* reads as follows:

The non-Federal entity must:

Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**OKMULGEE COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

The GAO Standards – Section 1 – Fundamental Concepts of Internal Control – OV1.01 states in part:

Definition of Internal Control

Internal control is a process effected by an entity’s oversight body, management, and other personnel that provides reasonable assurance that the objectives of an entity will be achieved.

Additionally, GAO Standards – Section 2 – Establishing an Effective Internal Control System – OV2.04 states in part:

Components, Principles, and Attributes

Control Activities – The actions management establishes through policies and procedures to achieve objectives and respond to risks in the internal control system, which includes the entity’s information system.

Finding 2021-017 – Lack of Internal Controls and Noncompliance Over Major Federal Program – Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Period of Performance – Coronavirus Relief Fund

PASS-THROUGH GRANTOR: Oklahoma Department of Emergency Management; Oklahoma Office and Management and Enterprise Services

FEDERAL AGENCY: U.S. Department of Treasury

ASSISTANCE LISTING: 21.019

FEDERAL PROGRAM NAME: Coronavirus Relief Fund

FEDERAL AWARD NUMBER: Oklahoma CARES PPE; SA-2242

FEDERAL AWARD YEAR: 2020

CONTROL CATEGORY: Activities Allowed or Unallowed; Allowable Costs/Costs Principles; and Period of Performance

QUESTIONED COSTS: \$868,053

Condition: The County submitted and received reimbursement for \$1,269,227 in expenditures related to the COVID-19 Pandemic. After performing testwork on 100% of the County’s expenditures, \$868,053 was not expended in accordance with the Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Period of Performance due to ineligible costs.

- The County was reimbursed \$783,766 for payroll expenditures for the OCCJA for the period of March 2020, through August 2020. The reimbursement of these funds was determined to be unallowable, as these costs were not expenditures of the County.
- The County was reimbursed \$71,376 for General Government payroll expenditures for multiple county employees. The reimbursement of these funds was determined to be unallowable as these were not expenditures to mitigate or prevent the spread of COVID-19 as required by the grant agreement.

**OKMULGEE COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

- The County was reimbursed \$12,500 in payroll expenditures for the County's Emergency Management Department. The reimbursement of these funds was determined to be unallowable, as these costs were previously reimbursed or will be reimbursed by another federal program.
- The County was reimbursed for \$411 in costs that the County could not provide documentation to support the expenditures.
- The County relied on the Oklahoma Office of Management and Enterprise Services to ensure that the County reimbursement request was for eligible expenditures.

Cause of Condition: Policies and procedures have not been designed and implemented to ensure that the County has proper internal controls over federal grant expenditures and that the expenditures were for an allowable cost.

Effect of Condition: These conditions resulted in noncompliance with federal grant requirements. The County runs the risk of misappropriation of funds which could hinder the County from receiving future federal funding. Further, these conditions could result in the repayment of funds.

Recommendation: OSAI recommends the County gain an understanding of requirements for this program and design and implement policies and procedures to ensure compliance with all applicable grant requirements.

Management Response:

District 1 County Commissioner: My tenure as an Okmulgee County Commissioner began, October 3, 2022. My understanding is Okmulgee County relied on the State of Oklahoma Office of Management and Enterprise Services (OMES) as the overseer of eligible expenditures. OMES approved the expenditures for reimbursement.

District 2 County Commissioner: I did not take office until January of 2021, months after the County had submitted expenditures for reimbursement from the Coronavirus Relief Fund and my understanding of the submission process is that the County sent all reimbursement documentation to OMES, who were responsible for vetting the submissions. All submission made by Okmulgee County to OMES were approved and reimbursed by OMES.

District 3 County Commissioner: I took office January 3, 2023, I will work with other officials to design and implement policies and procedures to ensure compliance with all applicable grant requirements.

Criteria: Title 42 United States Code § 801 – Coronavirus relief fund Section 801(d) requires the States, Tribal governments, or units of local government use the funds received to cover only those costs that (1) are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19); (2) were not accounted for in the budget most recently approved as of March 27, 2020, for the State or government; and (3) were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.

**OKMULGEE COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Additionally, 2 *CFR* § 200.303(a) *Internal Controls* reads as follows:

The non-Federal entity must:

Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

2 *CFR* § 200.403 - *Factors affecting allowability costs* states in relevant part,

Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards:

- (f) Not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period.
- (g) Be adequately documented.

APPENDIX A

CORRECTIVE ACTION PLAN

(Prepared by County Management)

**BOARD OF COUNTY COMMISSIONERS
OKMULGEE COUNTY, OKLAHOMA**

G. ERIK ZOELLNER
BEGGS, OKLAHOMA

R. DAVID WALKER
OKMULGEE, OKLAHOMA

MICHAEL WALLACE
HENRYETTA, OKLAHOMA

**Corrective Action Plan
in accordance with 2 CFR § 200.511c
for the fiscal year ended June 30, 2021**

Finding No.	Title (Financial) or Assistance Listing No. (formerly CFDA No.) & Program Name (Federal)	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2021-001	Lack of County-Wide Controls and Disaster Recovery Plans	Management will work together to design and implement written county-wide controls to identify and address Control Environment, Risk Assessment, Information and Communication and Monitoring. Additionally, management will work together to ensure all elected officials have designed a Disaster Recovery Plan for their offices.	December 31, 2023	David Walker
2021-002	Lack of Internal Controls Over Financial Statement Preparation and Notes to the Financial Statement	Management will work together to design and implement policies and procedures to ensure the financial statement and notes to the financial statement are prepared in a timely manner, checked for accuracy, and approved by management.	October 1, 2023	David Walker Tonya Day Lindsay Bunch
2021-003	Lack of Internal Controls over the Reconciliation of Appropriation Ledger to the General Ledger	The County Clerk's office is now balancing the appropriation ledger to the Treasurer's general ledger. We are now balanced up through Sept. 2023.	We are now current	Tonya Day
2021-006	Lack of Internal Controls Over County Treasurer Operations – Cash Balances	I didn't take office until July 2023. I have implemented cross training for everyone so the office can perform the daily duties. I have contacted the Fair Board and Sheriff's office about using the County's EIN. I will follow up with them in a few weeks and apply necessary changes. We are balancing monthly to verify the amounts are accurate and correct.	October 1, 2023	Lindsay Bunch

2021-007	Internal Controls and Noncompliance Over Disbursements	<p>Management will work together to design and implement a system of internal controls to ensure expenditures are made in accordance with state statutes.</p> <p>To improve internal controls within the County Clerk’s office, the County Clerk will work to ensure the accuracy of the County Clerk’s data, duties are adequately segregated, and expenditures are made in accordance with state statutes. Additionally, the County Clerk’s signature is now embedded on the warrants</p>	October 1,2023	Tonya Day
2021-008	Lack of Internal Controls and Segregation of Duties Over Payroll	The County Clerk is working to adequately segregate duties within payroll. Additionally, the County Clerk’s signature is now embedded on the warrants.	January 1, 2023	Tonya Day
2021-014	Schedule of Expenditures of Federal Awards and Notes the Schedule of Expenditures of Federal Awards	Management will work together to design and implement a system of internal controls to ensure an accurate reporting of revenues and expenditures on the SEFA, that the notes to the SEFA are prepared, and compliance with all applicable federal requirements.	October 1, 2023	David Walker
2021-015	Lack of County-Wide Controls Over Major Federal Program – Coronavirus Relief Fund	Management will work together to design and implement procedures to address county wide controls over federal programs and to ensure compliance with grant agreements.	October 1, 2023	David Walker
2021-016	Lack of Internal Controls Over Major Federal Program – Coronavirus Relief Fund	Management will work together to design and implement a system of internal controls to ensure compliance with all applicable grant requirements.	October 1, 2023	David Walker
2021-017	Lack of Internal Controls and Noncompliance Over Major Federal Program – Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Period of Performance – Coronavirus Relief Fund	Management will work together to design and implement a system of internal controls to ensure compliance with all applicable grant requirements.	October 1, 2023	David Walker

APPENDIX B

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

(Prepared by County Management)

**BOARD OF COUNTY COMMISSIONERS
OKMULGEE COUNTY, OKLAHOMA**

G. ERIK ZOELLNER
BEGGS, OKLAHOMA

R. DAVID WALKER
OKMULGEE, OKLAHOMA

MICHAEL WALLACE
HENRYETTA, OKLAHOMA

**Summary Schedule of Prior Audit Findings
in accordance with 2 CFR § 200.511b
for the fiscal year ended June 30, 2021**

FINANCIAL AUDIT FINDINGS

Finding 2015-001, 2016-001, 2017-001, 2018-001, 2019-001, 2020-001

Lack of County-Wide Controls and Lack of Disaster Recovery Plans

Finding Summary: County-Wide controls regarding Control Environment, Risk Assessment, Information and Communication, and Monitoring have not been designed. The County Sheriff, County Commissioners' Districts do not have a disaster recovery plans for their offices.

Status: Partially Corrected – The County Assessor has designed and implemented a Disaster Recovery Plan for his office.

Finding 2003-001, 2004-001, 2005-001, 2006-001, 2007-001, 2008-001, 2009-001, 2010-001, 2015-002, 2016-002, 2017-002, 2018-002, 2019-002, 2020-002

Lack of Internal Controls Over Financial Statement Presentation and Notes to the Financial Statement

Finding Summary: Policies and procedures have not been designed and implemented to ensure the accuracy of the County's financial statement. Therefore, the County's financial statement, was inaccurate. Apportionments and disbursements recorded on the County's financial statements were understated \$221,402 and \$281,845, respectively.

Status: Not Corrected

Finding 2015-008, 2016-008, 2017-008, 2019-006, 2020-006

Lack of Internal Controls Over the Reconciliation of the Appropriation Ledger to General Ledger

Finding Summary: The County Clerk does not reconcile the appropriation ledger to the County Treasurer's general ledger.

Status: Not Corrected

Finding 2015-009, 2016-009, 2017-005, 2018-005, 2019-004, 2020-004

Lack of Controls Over County Treasurer's Operations – Cash Balances

Finding Summary: Policies and procedures have not been designed and implemented to ensure the accuracy of cash balances. One person is responsible for posting to the General Ledger, reconciling the General Ledger to the daily reports, preparing and signing the monthly reports, performing banks reconciliations, and reconciling to the County Clerk. There is no indication of proof of review and approval.

Status: Not Corrected

Finding 2000-001, 2001-001, 2015-011, 2016-011, 2017-009, 2018-010, 2019-007, 2020-007

Lack of Internal Controls and Noncompliance Over Disbursements

Finding Summary: The County expended county funds without the following proper expenditure procedures as outlined in 19 O.S. § 1505:

- \$1,391,062 in sales tax collections were paid to the Okmulgee County Building Authority via bank transfers without issuing a purchase order and warrant.
- \$221,402 in payroll expense for Court Clerk employees were paid via Court Fund Claims and vouchers.

Status: Fully Corrected

Finding 2011-001, 2012-001, 2015-012, 2016-012, 2017-010, 2018-011, 2019-008, 2020-011

Segregation of Duties Over Payroll Process

Finding Summary: Policies and procedures have not been designed and implemented with regard to segregation of duties and/or compensating controls of the payroll process. One employee enrolls new hires; inputs payroll information into the system; calculates withholdings and prepares withholding reports; distributes payroll warrants; maintains warrant registers; removes terminated employees from the payroll system; and maintains personnel files.

Status: Not Corrected

FEDERAL AUDIT FINDINGS

Finding 2016-003, 2017-003, 2018-003

Lack of Internal Controls and Noncompliance Over the Schedule of Expenditures of Federal Awards

Pass-Through Grantor: Oklahoma Department of Emergency Management

Federal Agency: U.S. Department of Homeland Security

Assistance Listing No: 97.036

Federal Program Name: Disaster Grants – Public Assistance (Presidentially Declared Disasters)

Federal Grant Award Number: DR-4222

Federal Award Year: 2016

Control Category: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Cash Management; Eligibility, Equipment and Real Property Management, Matching Level of Effort, Earmarking, Period of Performance, Procurement and Suspension and Debarment, Reporting, Subrecipient Monitoring, and Special Tests and Provisions.

Questioned Costs: \$-0-

Finding Summary: Policies and procedures have not been designed and implemented to ensure accurate reporting of expenditures for all federal awards resulting in Federal expenditures being understated by \$1,174,556.

Status: Not Corrected

Finding 2016-016

Lack of County-Wide Controls Over Major Federal Program

Pass-Through Grantor: Oklahoma Department of Emergency Management

Federal Agency: U.S. Department of Homeland Security

Assistance Listing No: 97.036

Federal Program Name: Disaster Grants – Public Assistance (Presidentially Declared Disasters)

Federal Grant Award Number: DR-4222

Federal Award Year: 2016

Control Category: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Cash Management, Eligibility, Equipment and Real Property Management, Matching Level of Effort, Earmarking, Period of Performance, Procurement and Suspension and Debarment, Reporting, Subrecipient Monitoring, and Specials Tests and Provisions.

Questioned Costs: \$-0-

Finding Summary: County-Wide controls regarding Control Environment, Risk Assessment, Information and Communication, and Monitoring have not been designed.

Status: Management does not feel this finding warrants further action because two years have passed since the audit report was submitted to the Federal clearinghouse, the Federal agency or pass-through entity is not currently following up with the County regarding this finding, and a management decision has not been issued.

Finding 2016-017

Lack of Internal Controls and Noncompliance Over Major Federal Program

Pass-Through Grantor: Oklahoma Department of Emergency Management

Federal Agency: U.S. Department of Homeland Security

Assistance Listing No: 97.036

Federal Program Name: Disaster Grants – Public Assistance (Presidentially Declared Disasters)

Federal Grant Award Number: DR-4222

Federal Award Year: 2016

Control Category: Activities Allowed or Unallowed, Allowable Costs/Costs Principles, Cash Management, Eligibility, Equipment and Real Property management, Matching Level of Effort, Earmarking, Period of performance, Procurement and Suspension and Debarment, Reporting, Subrecipient Monitoring, and Special Tests and Provisions.

Questioned Costs: \$600,197

Finding Summary: Program expenditures for fiscal year 2016 totaled \$1,552,827. The County did not retain documentation to support \$800,262 in program expenditures. Therefore, OSAI could not determine the County expended these funds in accordance with Federal statutes, regulations, and the terms and conditions of the Federal award. The federal share (75%) of these disbursements results in \$600,197 of federal questioned costs. Additionally, during the process of documenting the County's internal controls regarding federal disbursements, we noted that the County has not established internal controls to ensure compliance with the following compliance requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Cash Management, Eligibility, Equipment and Real Property Management, Matching Level of Effort, Earmarking, Period of Performance, Procurement and Suspension and Debarment, Reporting, Subrecipient Monitoring, and Special Tests and Provisions.

Status: Management does not feel this finding warrants further action because two years have passed since the audit report was submitted to the Federal clearinghouse, the Federal agency or pass-through entity is not currently following up with the County regarding this finding, and a management decision has not been issued.

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



Cindy Byrd, CPA | State Auditor & Inspector

2300 N. Lincoln Blvd., Room 123, Oklahoma City, OK 73105 | 405.521.3495 | www.sai.ok.gov