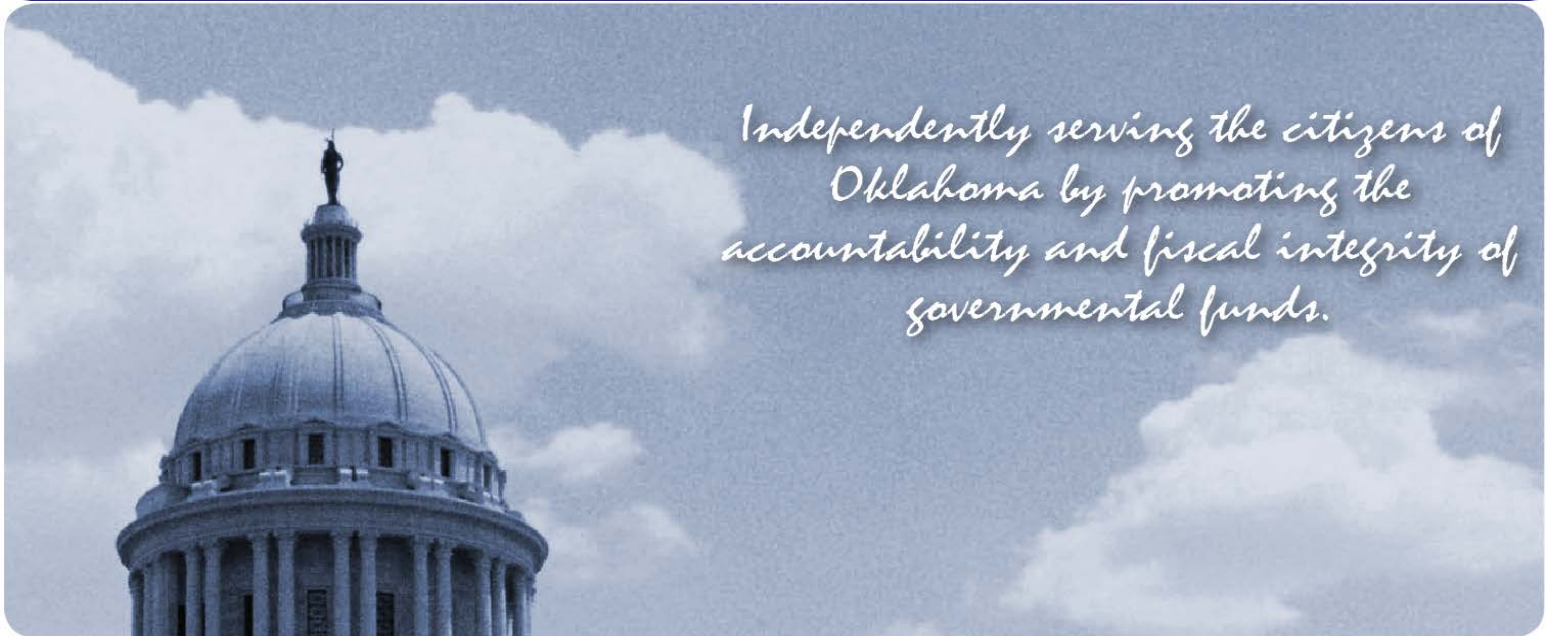


OPERATIONAL AUDIT

ATOKA COUNTY

For the fiscal year ended June 30, 2015



*Independently serving the citizens of
Oklahoma by promoting the
accountability and fiscal integrity of
governmental funds.*



Oklahoma State
Auditor & Inspector
Gary A. Jones, CPA, CFE

**ATOKA COUNTY OPERATIONAL AUDIT
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

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.



Oklahoma State Auditor & Inspector

2300 N. Lincoln Blvd. • State Capitol, Room 100 • Oklahoma City, OK 73105 • Phone: 405.521.3495 • Fax: 405.521.3426

February 15, 2018

**TO THE CITIZENS OF
ATOKA COUNTY, OKLAHOMA**

Transmitted herewith is the audit report of Atoka County for the fiscal year ended June 30, 2015.

The goal of the State Auditor and Inspector is to promote accountability and fiscal integrity in state and local government. Maintaining our independence as we provide this service to the taxpayers of Oklahoma is of utmost importance.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our office during our engagement.

Sincerely,

A handwritten signature in blue ink that reads "Gary A. Jones".

GARY A. JONES, CPA, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR

**ATOKA COUNTY, OKLAHOMA
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

TABLE OF CONTENTS

OPERATIONAL AUDIT REPORT

Introductory Section (Unaudited)

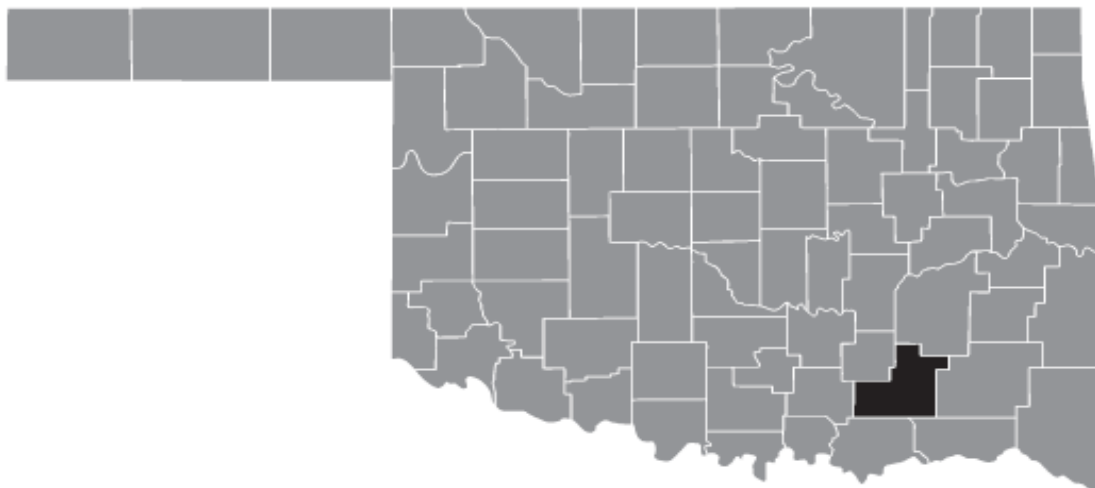
Statistical Information.....	ii
County Officials.....	iii
Ad Valorem Tax Distribution	iv
Sales Tax Distribution.....	v
Assessed Value of Property Trend Analysis	vi
County General Fund Analysis	vii
County Highway Fund Analysis	viii
 Presentation of Apportionments, Disbursements, and Cash Balances of County Funds for the Fiscal Year Ended June 30, 2015.....	 1
 Description of County Funds	 2
 Comparative Schedule of Receipts, Expenditures, and Changes in Cash Balances—Budget and Actual—Budgetary Basis—County General Fund.....	 3
 Comparative Schedule of Receipts, Expenditures, and Changes in Cash Balances—Budget and Actual—Budgetary Basis—County Health Department Fund.....	 5
 Purpose, Scope, and Sample Methodology.....	 6
 Objectives and Results of Operational Audit.....	 7

REPORT ON STATUTORY COMPLIANCE - OTHER MATTERS

Statutory Report.....	18
Schedule of Findings and Responses.....	19

INTRODUCTORY SECTION
UNAUDITED INFORMATION ON PAGES ii – viii
PRESENTED FOR INFORMATIONAL PURPOSES ONLY

**ATOKA COUNTY, OKLAHOMA
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**



Settled in the mid-1800s, this county was first called Shappaway, with the county seat located at the Choctaw Court grounds on the banks of the Muddy Boggy River. The name was later changed to Atoka in honor of Captain Atoka, a noted Choctaw who led a band of his people to this area during the removal.

Atoka, the county seat, was a stop on the Butterfield Overland Stage Road, the route followed when mail service began between Missouri and San Francisco in 1857. Boggy Depot, located in the western part of the county, served as an important trading post during early years and is now historic Boggy Depot State Park.

Well known for its hunting and fishing, half its area is forested and contains several mountain streams and man-made lakes. It is the site of Oklahoma's largest rock quarry, which is located at Stringtown.

The county claims many firsts including Oklahoma's first Masonic Lodge, first chapter of Eastern Star, and first Catholic Church in Indian Territory. Country entertainer Reba McEntire is from the county. Tales of Atoka County Heritage and Atoka County Museum offer more information. The Chamber of Commerce serves as a tourist center, and the Confederate Memorial Museum and Cemetery is also an information and rest area, located on HWY 69 north of Atoka. For more information, call the Atoka Chamber of Commerce at 580/889-2410.

County Seat – Atoka

Area – 990 Square Miles

County Population – 13,796
(2014 est.)

Farms – 1,103

Land in Farms – 353,158 Acres

Primary Source: Oklahoma Almanac 2015-2016

**ATOKA COUNTY OFFICIALS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Board of County Commissioners

District 1 – Marvin Dale
District 2 – Cliff Ridgway
District 3 – Phillip Culbreath

County Assessor

Nancy Jones

County Clerk

Christie Henry

County Sheriff

Tony Head

County Treasurer

Richard Lillard

Court Clerk

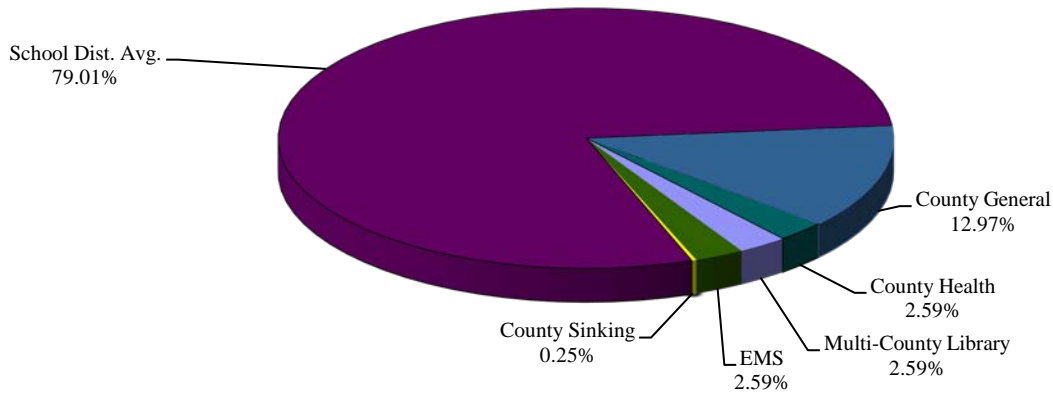
April Maxey

District Attorney

Emily Redman

**ATOKA COUNTY, OKLAHOMA
AD VALOREM TAX DISTRIBUTION
SHARE OF THE AVERAGE MILLAGE
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Property taxes are calculated by applying a millage rate to the assessed valuation of property. Millage rates are established by the Oklahoma Constitution. One mill equals one-thousandth of a dollar. For example, if the assessed value of a property is \$1,000.00 and the millage rate is 1.00, then the tax on that property is \$1.00. This chart shows the different entities of the County and their share of the various millages as authorized by the Constitution.



County-Wide Millages		School District Millages							
						Career			
				Gen.	Bldg.	Skg.	Tech.	Common	Total
County General	10.31								
County Health	2.06	Caney	I-026	36.33	5.19	7.14	12.37	4.12	65.15
Multi-County Library	2.06	Lane	C-022	36.94	5.28	-	12.37	4.12	58.71
EMS	2.06	Harmony	C-021	36.42	5.20	-	12.37	4.12	58.11
County Sinking	0.20	Tushka	I-019	36.07	5.15	-	12.37	4.12	57.71
		Atoka	I-015	35.79	5.11	23.72	12.37	4.12	81.11
		Stringtown	I-007	35.93	5.13	8.95	12.37	4.12	66.50
		Pittsburg	I-063	35.65	5.09	13.41	12.37	4.12	70.64
		Kiowa	I-014	35.62	5.09	-	12.37	4.12	57.20
		Coalgate	I-001	36.33	5.19	0.02	12.37	4.12	58.03
		Rock Creek	I-002	35.00	5.00	-	12.37	4.12	56.49
		Caddo	I-005	36.19	5.17	10.13	12.37	4.12	67.98
		Wapanucka	I-037	37.26	5.32	6.36	12.37	4.12	65.43
		Coleman	I-035	36.15	5.16	-	12.37	4.12	57.80
		Clayton	I-010	36.56	5.22	-	12.37	4.12	58.27

**ATOKA COUNTY, OKLAHOMA
SALES TAX DISTRIBUTION
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Sales Tax

March 26, 1985

The voters of Atoka County passed a permanent one cent sales tax on March 26, 1985. All proceeds of the sales tax are designated for the purpose of the operation, maintenance, and improvement of the Atoka County Memorial Hospital and public acute healthcare purposes.

These funds are accounted for in the Hospital Sales Tax fund.

January 1, 2012

The voters of Atoka County approved a one-half cent sales tax effective January 1, 2012 through December 31, 2016. All proceeds of the sales tax are designated for the purpose of purchasing equipment, services and supplies for all existing fire departments of Atoka County, with said tax funds to be divided among said fire departments on an equal, share and share alike basis.

These funds are accounted for in the County General fund.

January 1, 2013

The voters of Atoka County approved a permanent one-half cent sales tax effective January 1, 2013. These funds are accounted for in the County General fund. This sales tax was designated as follows:

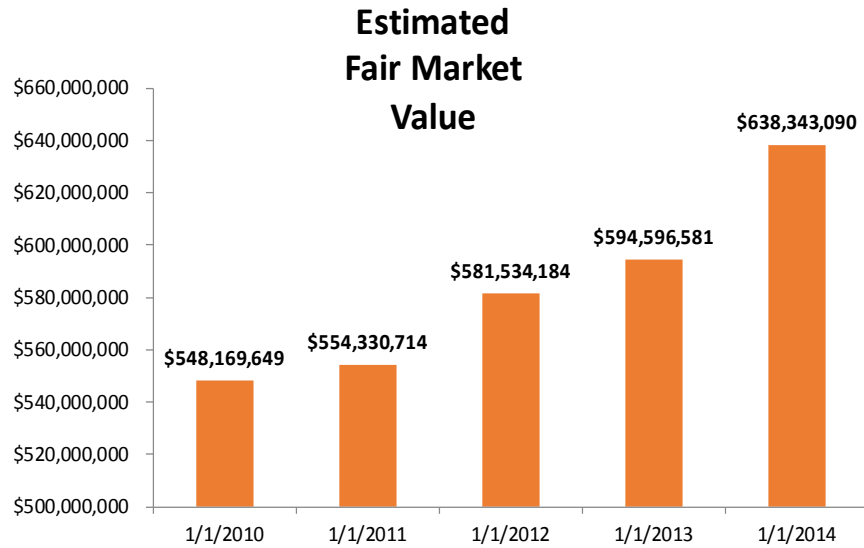
- 90% for funding the maintenance and operation of the Atoka County Sheriff's Office and Atoka County Jail.
- 10% for all fire departments in Atoka County.

These funds are accounted for in the County General fund.

During the fiscal year, the County collected \$2,105,785 in total sales tax.

**ATOKA COUNTY, OKLAHOMA
 ASSESSED VALUE OF PROPERTY
 TREND ANALYSIS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

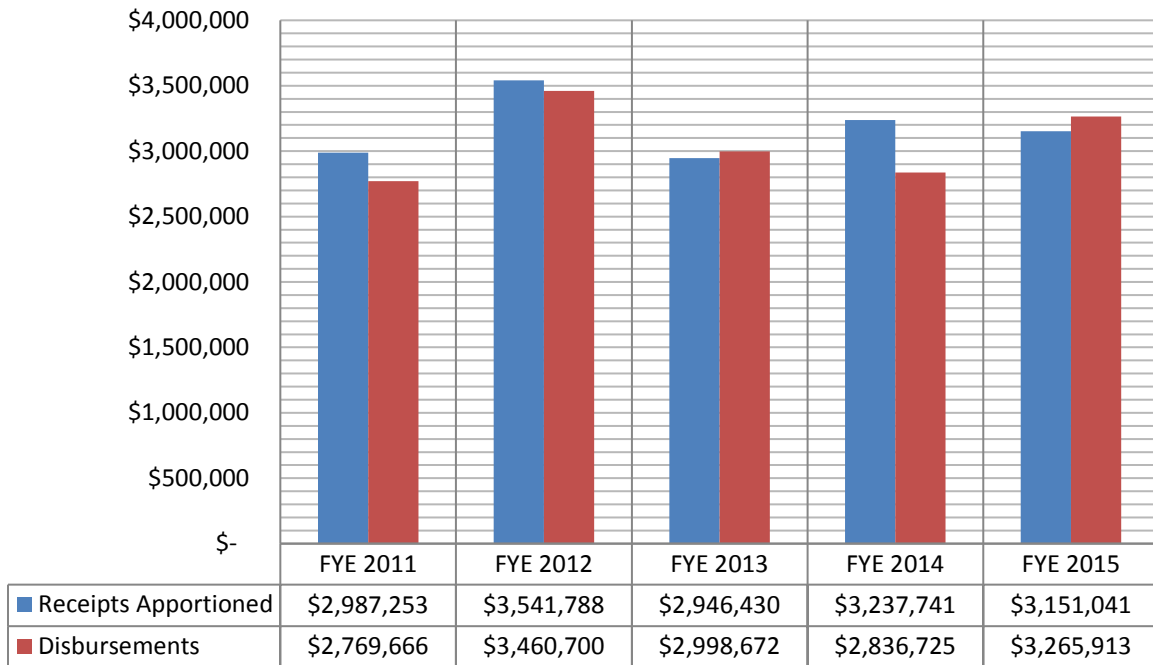
Valuation Date	Personal	Public Service	Real Estate	Homestead Exemption	Net Value	Estimated Fair Market Value
1/1/2014	\$12,310,646	\$23,866,630	\$49,294,498	\$4,255,902	\$81,215,872	\$638,343,090
1/1/2013	\$11,912,253	\$17,288,432	\$47,977,622	\$4,190,029	\$72,988,278	\$594,596,581
1/1/2012	\$10,923,413	\$19,350,057	\$46,514,051	\$4,148,677	\$72,638,844	\$581,534,184
1/1/2011	\$10,499,006	\$21,407,387	\$42,678,487	\$3,974,946	\$70,609,934	\$554,330,714
1/1/2010	\$10,027,365	\$22,897,842	\$41,722,395	\$3,937,822	\$70,709,780	\$548,169,649



**ATOKA COUNTY, OKLAHOMA
COUNTY GENERAL FUND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

County General Fund

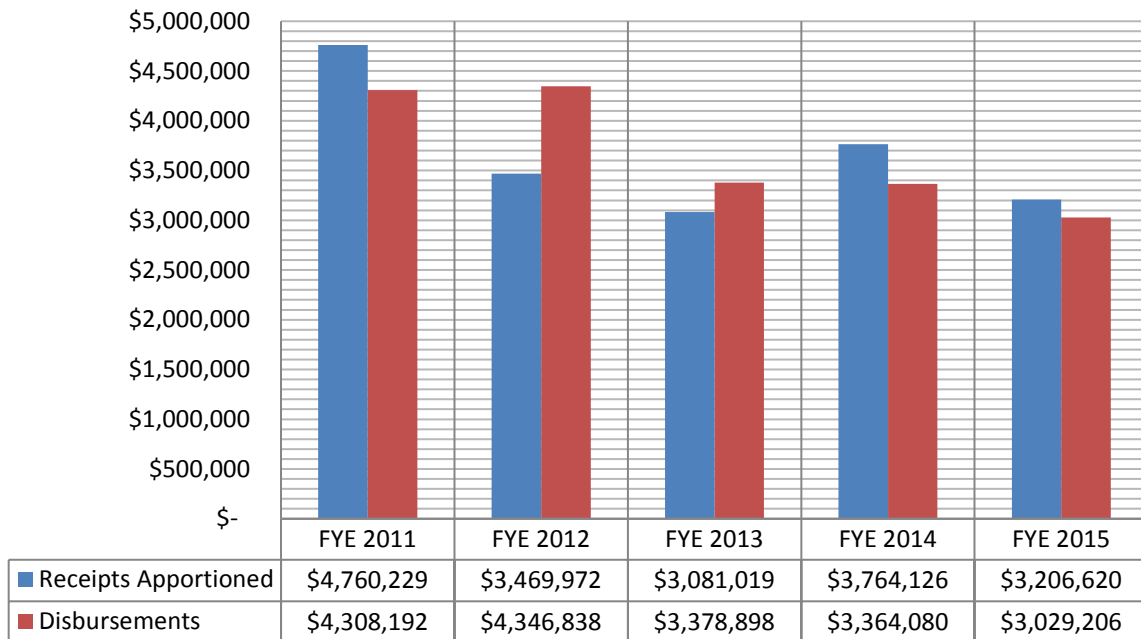
The Oklahoma Constitution and the Oklahoma Statutes authorize counties to create a County General Fund, which is the county’s primary source of operating revenue. The County General Fund is typically used for county employees’ salaries plus many expenses for county maintenance and operation. It also provides revenue for various budget accounts and accounts that support special services and programs. The Board of County Commissioners must review and approve all expenditures made from the County General Fund. The primary revenue source for the County General Fund is usually the county’s ad valorem tax collected on real, personal (if applicable), and public service property. Smaller amounts of revenue can come from other sources such as fees, sales tax, use tax, state transfer payments, in-lieu taxes, and reimbursements. The chart below summarizes receipts and disbursements of the County’s General Fund for the last five fiscal years.



**ATOKA COUNTY, OKLAHOMA
COUNTY HIGHWAY FUND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

County Highway Fund

The County receives major funding for roads and highways from a state imposed fuel tax. Taxes are collected by the Oklahoma Tax Commission. Taxes are imposed on all gasoline, diesel, and special fuel sales statewide. The County's share is determined on formulas based on the County population, road miles, and land area and is remitted to the County monthly. These funds are earmarked for roads and highways only and are accounted for in the County Highway Fund. The chart below summarizes receipts and disbursements of the County's Highway Fund for the last five fiscal years.



**ATOKA COUNTY
OPERATIONAL AUDIT
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Presentation of Apportionments, Disbursements, and Cash Balances of County Funds for the Fiscal Year Ended June 30, 2015

	Beginning Cash Balances <u>July 1, 2014</u>	Receipts Apportioned	Disbursements	Ending Cash Balances <u>June 30, 2015</u>
Combining Information:				
County Funds:				
County General	\$ 2,238,780	\$ 3,151,041	\$ 3,265,913	\$ 2,123,908
County Highway	1,197,010	3,206,620	3,029,206	1,374,424
County Health	294,674	352,802	222,712	424,764
County Sinking	293	16,326	16,308	311
Hospital Sales Tax	221,946	1,052,891	1,152,166	122,671
Resale Property	105,938	119,307	159,202	66,043
Sheriff Drug Account	775	-	-	775
911 Fund	-	5,652	-	5,652
Combined Total - All County Funds	<u>\$ 4,059,416</u>	<u>\$ 7,904,639</u>	<u>\$ 7,845,507</u>	<u>\$ 4,118,548</u>

Source: County Treasurer's Monthly Reports (presented for informational purposes)

**ATOKA COUNTY
DESCRIPTION OF COUNTY FUNDS
OPERATIONAL AUDIT
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Description of County Funds

The County uses funds to report on receipts, disbursements, and changes in cash balances. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

Following are descriptions of the county funds within the Presentation of Apportionments, Disbursements, and Cash Balances of County Funds:

County General – accounts for the collection of sales tax revenue, ad valorem taxes, officers’ fees, interest earnings and miscellaneous collections of the County. Disbursements are for the general operations of the government and disbursement of the funds as restricted by statutes and sales tax resolution.

County Highway – accounts for state, local, and miscellaneous receipts and disbursements for the purpose of constructing and maintaining county roads and bridges.

County Health – accounts for monies collected on behalf of the county health department from ad valorem taxes and state and local revenues.

County Sinking – accounts for debt service receipts derived generally from a special ad valorem tax levy of cash not immediately required for debt service payments.

Hospital Sales Tax – accounts for the collection of sales tax revenue and the disbursement of funds as restricted by the sales tax resolution.

Resale Property – accounts for the collection of interest and penalties on delinquent taxes and disposition of sale as restricted by statute.

Sheriff Drug Account – accounts for monies set aside for law enforcement to use for the intervention and prevention of narcotics.

911 Fund – accounts for monies received from private telephone companies for the operations of emergency 911 services.

ATOKA COUNTY, OKLAHOMA
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH BALANCES—BUDGET AND ACTUAL—BUDGETARY BASIS—
COUNTY GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	General Fund		
	Budget	Actual	Variance
Beginning Cash Balances	\$ 2,238,780	\$ 2,238,780	\$ -
Less: Prior Year Outstanding Warrants	(318,181)	(318,181)	-
Less: Prior Year Encumbrances	(25,738)	(23,716)	2,022
Beginning Cash Balances, Budgetary Basis	<u>1,894,861</u>	<u>1,896,883</u>	<u>2,022</u>
Receipts:			
Ad Valorem Taxes	761,362	840,832	79,470
Charges for Services	37,777	392,709	354,932
Intergovernmental Revenues	2,222,240	1,808,282	(413,958)
Miscellaneous Revenues	24,437	109,218	84,781
Total Receipts, Budgetary Basis	<u>3,045,816</u>	<u>3,151,041</u>	<u>105,225</u>
Expenditures:			
District Attorney - State	51,032	-	51,032
County Sheriff	543,028	478,596	64,432
County Treasurer	82,846	71,284	11,562
County Commissioners OSU Extension	18,000	17,963	37
County Clerk	219,525	175,139	44,386
Court Clerk	66,530	66,230	300
County Assessor	87,881	74,791	13,090
Revaluation	168,830	161,838	6,992
Drug Court	3,000	-	3,000
General Government	381,758	373,372	8,386
Excise Equalization	11,600	10,055	1,545
County Election Expense	47,833	44,619	3,214
Insurance - Benefits	824,865	526,082	298,783
Atoka County Flood Plain	809	-	809
Emergency Management	35,620	31,138	4,482
E-911	255,518	202,429	53,089
Sales Tax 1 Rural Fire Department	75,720	7,082	68,638
Sales Tax 1 Rural Fire Department	37,154	9,368	27,786
Courthouse Security	27,919	13,055	14,864
Sheriff Account	572,572	511,443	61,129
County Audit Budget Account	23,737	21,945	1,792
Sales Tax - Fire Department	752,189	189,874	562,315
Sales Tax - Fire Department	652,711	101,427	551,284
Total Expenditures, Budgetary Basis	<u>4,940,677</u>	<u>3,087,730</u>	<u>1,852,947</u>

Continued on next page

Source: County Estimate of Needs (presented for informational purposes)

ATOKA COUNTY, OKLAHOMA
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH BALANCES—BUDGET AND ACTUAL—BUDGETARY BASIS—
COUNTY GENERAL FUND - CONTINUED
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	General Fund		
	Budget	Actual	Variance
Continued from previous page			
Excess of Receipts and Beginning Cash			
Balances Over Expenditures, Budgetary Basis	\$ -	1,960,194	\$ 1,960,194
Reconciliation to Statement of Receipts, Disbursements, and Changes in Cash Balances			
Add: Cancelled Warrants		225	
Add: Current Year Outstanding Warrants		156,467	
Add: Current Year Encumbrances		7,022	
Ending Cash Balance		\$ 2,123,908	

Source: County Estimate of Needs (presented for informational purposes)

ATOKA COUNTY, OKLAHOMA
COMPARATIVE SCHEDULE OF RECEIPTS, EXPENDITURES, AND
CHANGES IN CASH BALANCES—BUDGET AND ACTUAL—BUDGETARY BASIS—
COUNTY HEALTH DEPARTMENT FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	County Health Department Fund		
	Budget	Actual	Variance
Beginning Cash Balances	\$ 294,674	\$ 294,674	\$ -
Less: Prior Year Outstanding Warrants	(15,391)	(15,391)	-
Less: Prior Year Encumbrances	(1,406)	(1,406)	-
Beginning Cash Balances, Budgetary Basis	<u>277,877</u>	<u>277,877</u>	<u>-</u>
Receipts:			
Ad Valorem Taxes	152,272	167,993	15,721
Charges for Services	-	184,038	184,038
Intergovernmental Revenues	-	-	-
Miscellaneous Revenues	-	771	771
Total Receipts, Budgetary Basis	<u>152,272</u>	<u>352,802</u>	<u>200,530</u>
Expenditures:			
Health and Welfare	430,149	246,046	184,103
Total Expenditures, Budgetary Basis	<u>430,149</u>	<u>246,046</u>	<u>184,103</u>
Excess of Receipts and Beginning Cash Balances Over Expenditures, Budgetary Basis	<u>\$ -</u>	384,633	<u>\$ 384,633</u>
Reconciliation to Statement of Receipts, Disbursements, and Changes in Cash Balances			
Add: Current Year Encumbrances		33,389	
Add: Current Year Outstanding Warrants		6,742	
Ending Cash Balance		<u>\$ 424,764</u>	

Source: County Estimate of Needs (presented for informational purposes)

**ATOKA COUNTY
OPERATIONAL AUDIT
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

PURPOSE, SCOPE, AND SAMPLE METHODOLOGY

This audit was conducted in response to 19 O.S. § 171, which requires the State Auditor and Inspector's Office to audit the books and accounts of county officers.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

In planning and conducting our audit, we focused on the major financial related areas of operations based on assessment of materiality and risk for the fiscal year ended June 30, 2015. Our audit procedures included:

- Inquiries of appropriate personnel,
- Inspections of documents and records,
- Observations of the County's operations,
- Reconciling total apportionments, disbursements, and balances presented on the County's Presentation of Apportionments, Disbursements, and Cash Balances of County Funds for the fiscal year to the County Treasurer's and County Clerk's financial ledgers,
- Confirming third party confirmations to the financial ledgers,
- Selecting representative samples to determine disbursements were made in accordance with state statutes, approved ballots, and county purchasing procedures, and
- Gaining an understanding of the County's internal controls as it relates to each audit objective.

To ensure the samples were representative of the population and provided sufficient, appropriate evidence, both random sample and judgmental sample methodologies were used. We identified specific attributes for testing each of the samples and when appropriate, we projected our results to the population.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, errors or fraud may occur and not be detected. Also, projections of any evaluation of internal control to future periods are subject to the risk that conditions may change or compliance with policies and procedures may deteriorate.

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.

Objective 1: To determine the receipts apportioned, disbursements, and cash balances are accurately presented on the County Treasurer's monthly reports for FY 2015.

Conclusion: With respect to the items reconciled and reviewed; the receipts apportioned, disbursements, and cash balances are accurately presented on the County Treasurer's monthly reports. However, we noted some deficiencies in internal controls regarding the financial reporting process.

FINDINGS AND RECOMMENDATIONS

Finding 2015-001 – Inadequate Internal Controls Over the County Treasurer's Monthly Reports and Lack of Segregation of Duties in the County Treasurer's Office (Repeat Finding)

Condition: Upon inquiry, observation, review of documentation, and testwork, the following was noted:

- All employees work from one cash drawer.
- Monthly reports were not reviewed and approved by someone other than the preparer.
- Bank reconciliations were not reviewed and approved by someone other than the preparer.
- All employees can void/alter receipts and no one is reviewing/approving voids and changes to receipts.
- The County Clerk's appropriation ledger is not being reconciled to the County Treasurer's general ledger on a monthly basis for all cash funds.
- The apportionments are not reviewed and approved by someone other than the preparer.
- The County Treasurer's office has one deputy that performs the duties of balancing the cash drawer, preparing the deposit, posting daily receipts to the daily reports and general ledger, preparing the monthly reports, and reconciling the bank accounts. This deputy also routinely issues miscellaneous receipts and issues other receipts when needed.

Cause of Condition: Policies and procedures have not been designed and implemented to review apportionments, disbursements, cash balances to verify that these amounts are accurately presented on the monthly reports, and ensure a reconciliation of the County Clerk's appropriation ledger to the County Treasurer's general ledger was performed. Further, duties regarding the collection process have not been adequately segregated. Additionally, policies and procedures have not been designed and implemented to ensure bank account reconciliations are reviewed and approved by someone other than the preparer and documentation of review maintained.

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

**ATOKA COUNTY
OPERATIONAL AUDIT
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Recommendation: The Oklahoma State Auditor & Inspector's Office (OSAI) recommends that the County Treasurer implement a system of internal control to provide reasonable assurance that receipts apportioned, disbursements, and cash balances are accurately presented on the County Treasurer's monthly reports. To improve controls over the County Treasurer's monthly reports, we recommend the following key accounting functions be adequately segregated:

- Preparing/reviewing deposits and taking them to the bank.
- Issuing receipts.
- Maintaining accounting ledgers and reconciling bank statements.
- Monthly reports should be reviewed by someone other than the preparer.
- Bank reconciliations should be reviewed by someone other than the preparer.
- The funds presented on the County Clerk's appropriation ledger and the County Treasurer's general ledger should be reconciled monthly. Documentation of this reconciliation should be reviewed and approved by someone other than the preparer.

In addition, OSAI recommends establishing a system of controls to adequately protect the collections of the County Treasurer's office; which includes but are not limited to the following:

- Establish separate cash drawers for all employees receiving cash.
- Limit personnel authorization to void receipts.

Management Response:

County Treasurer: We are currently designing and implementing procedures to adequately segregate the duties in the County Treasurer's office.

Criteria: Accountability and stewardship are overall goals of management in the accounting of funds. An important aspect of internal controls is the safeguarding of assets. 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 or timely detection of unauthorized transactions, and safeguarding assets from misappropriation. To help ensure a proper accounting of funds, the duties of receiving, receipting, recording, depositing cash and checks, reconciliations, and transaction authorization should be segregated.

Objective 2: To determine the County's financial operations complied with 68 O.S. § 1370E, which requires the sales tax collections to be deposited in the general revenue or Sales Tax Revolving Fund of the County and be used only for the purpose for which such sales tax was designated.

Conclusion: With respect to the items tested, the County did not comply with 68 O.S. § 1370E, which requires the sales tax collections to be deposited in the general revenue or Sales Tax Revolving Fund of the County and be used only for the purpose for which such sales tax was designated. Further, internal controls over the apportionment of sales tax should be strengthened.

FINDINGS AND RECOMMENDATIONS

Finding 2015-002 – Inadequate Internal Controls and Noncompliance Over Apportionment of Sales Tax (Repeat Finding)

Condition: Upon inquiry and observation of the recordkeeping process of apportioning sales tax collections and disbursing sales tax funds, the following was noted:

- The calculation of sales tax collections performed and apportioned by the County Treasurer and appropriated by the County Clerk are not reviewed or approved by someone other than the preparer.

Additionally, noncompliance was noted in our test of sales tax apportionments:

- Based on the sales tax ballot, ninety percent (90%) of the one-half (1/2) cent is to be apportioned to the County Sheriff's office and jail and the remaining ten percent (10%) to the fire departments in Atoka County. The County Treasurer's office apportioned ninety-five percent (95%) to the County Sheriff's office and jail and five percent (5%) to the fire departments from July 1, 2014 through December 31, 2014, resulting in the County Sheriff's account being over apportioned by \$13,487.

Cause of Condition: Policies and procedures have not been designed to review the sales tax apportionment and ensure sales tax collections are accurately appropriated to designated funds in accordance with the sales tax ballot.

Effect of Condition: These conditions resulted in noncompliance with state statute and sales tax revenues being misapportioned.

Recommendation: OSAI recommends that internal control procedures be designed and implemented to analyze and check the accuracy and completeness of sales tax apportionments and appropriations by another party other than the initial preparer to ensure collections are distributed correctly and in accordance with the sales tax ballot.

Management Response:

County Treasurer: In the future, sales tax collections will be reviewed by me or my deputies. The County Sheriff's office is currently making monthly payments to correct the apportionment error.

Criteria: Internal controls should be designed to analyze and check accuracy and completeness. To help ensure proper accounting of funds, the duties of allocating and apportioning sales tax should be reviewed and documented by an independent party and would include expenditure procedures that ensure compliance with 68 O.S. § 1370E.

Objective 3: To determine the County's financial operations complied with 68 O.S. § 2923, which requires the ad valorem tax collections to be apportioned and distributed monthly among the different funds to which they belong.

Conclusion: With respect to the items tested, the County complied with 68 O.S. § 2923, which requires the ad valorem tax collections to be apportioned and distributed monthly among the different funds to which they belong. However, internal controls over apportionment of ad valorem tax should be strengthened.

FINDINGS AND RECOMMENDATIONS

Finding 2015-003 – Inadequate Internal Controls Over the Ad Valorem Tax Apportionments (Repeat Finding)

Condition: Upon inquiry and observation of the recordkeeping process of apportioning ad valorem collections, the following was noted:

- The County Treasurer's office did not maintain documentation that certified levies were reviewed for accuracy when entered into the ad valorem tax system.

Cause of Condition: Policies and procedures have not been designed and implemented to document and retain evidence of procedures performed to ensure ad valorem tax levies are accurately entered into the ad valorem system.

Effect of Condition: This condition could result in ad valorem tax collections being incorrectly apportioned and remitted.

Recommendation: OSAI recommends that the County Treasurer implement a system of internal controls to provide reasonable assurance that the tax levies are entered into the County Treasurer's system accurately and evidence of these controls should be maintained.

Management Response:

County Treasurer: In the future, the ad valorem certified levies will be printed and reviewed by myself and the 1st Deputy. This printout will be maintained with evidence of review indicated by the reviewer's signature and date.

Criteria: Accountability and stewardship are overall goals in evaluating management's accounting of funds. Internal controls should be designed to analyze and check accuracy and completeness. To help ensure proper accounting of funds, the duties of allocating, and apportioning ad valorem tax should be segregated or reviewed by an independent party.

Objective 4: To determine whether the County's internal controls provide reasonable assurance that expenditures (including payroll) were accurately reported in the accounting records and financial operations complied with significant laws and regulations.

Conclusion: The County's internal controls do not provide reasonable assurance that expenditures, including payroll, were accurately reported in the accounting records.

The County's financial operations did not comply with 19 O.S. § 1505, which requires that disbursements be timely encumbered.

FINDINGS AND RECOMMENDATIONS

Finding 2015-004 – Inadequate Segregation of Duties and Noncompliance Over the Disbursement Process (Repeat Finding)

Condition: Upon inquiry and observation of the County's purchasing process, it was noted that duties are not adequately segregated:

- The Purchasing Deputy prepares purchase orders, encumbers purchase orders, approves/authorizes the encumbrance, reviews the purchase order for accuracy, prepares the warrants, maintains ledgers, and distributes warrants.

While performing a test of forty-five (45) purchase orders, the following exceptions were noted:

- Eleven (11) purchase orders were not encumbered prior to receiving goods or services.

Cause of Condition: Policies and procedures have not been designed and implemented with regard to the purchasing process to ensure adequate segregation of duties and compliance with state statute.

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

Recommendation: OSAI recommends management be aware of this condition 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.

**ATOKA COUNTY
OPERATIONAL AUDIT
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Additionally, OSAI recommends that the County implement internal control procedures to ensure compliance with purchasing guidelines. Purchase orders should be encumbered before goods or services are ordered.

Management Response:

Chairman of the Board of County Commissioners: I will discuss this with the County Clerk and see what can be done to fix this problem to make sure we encumber purchase orders prior to receiving goods or services.

County Clerk: The County Clerk's office is at the mercy of each department to follow proper purchasing procedures. I will discuss timely encumbrances with each department and stress the importance of encumbering a purchase order prior to purchase. I will also ensure adequate documentation is attached to the purchase orders.

Criteria: Accountability and stewardship are overall goals of management in the accounting of funds. Internal controls should be designed to analyze and check accuracy, completeness, and authorization of disbursements and/or transactions. To help ensure a proper accounting of funds, the duties of processing, authorizing, and distribution should be segregated.

Effective internal controls require that management properly implement procedures to ensure that purchases comply with 19 O.S. § 1505.

Finding 2015-005 – Inadequate Segregation of Duties Over Payroll Process (Repeat Finding)

Condition: The Payroll Clerk enrolls new employees, inputs payroll information into the system, maintains personnel files, and prepares the OPERS reports and state and federal tax reports. In addition, the Payroll Clerk processes payroll claims, prints and reviews payroll verification reports for errors, prints payroll warrants, distributes payroll warrants, and initiates direct deposits.

Cause of Condition: Policies and procedures have not been designed and implemented with regards to segregation of duties and/or compensating controls of the payroll process.

Effect of Condition: This condition could result in unrecorded transactions, misstated financial reports, undetected errors, and 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 approval of accounting functions.

Management Response:

County Clerk: I will mitigate the risk by implementing internal controls and segregating the payroll process.

Criteria: Accountability and stewardship are overall goals of management in the accounting of funds. Internal controls should be designed to analyze and check accuracy, completeness, and authorization of payroll calculations and/or transactions. To help ensure a proper accounting of funds, the duties of processing, authorizing, and payroll distribution should be segregated.

All Objectives:

The following findings are not specific to any objective, but are considered significant to all of the audit objectives.

Finding 2015-006 – Inadequate County-Wide Controls (Repeat Finding)

Condition: The County has not addressed all of the components of an internal control framework which are the Control Environment, Risk Assessment, Information and Communication, and Monitoring.

Cause of Condition: Policies and procedures have not been designed and implemented to address control environment, risk assessment, information and communication, and monitoring in the County.

Effect of Condition: This condition could result in unrecorded transactions, undetected errors, or misappropriation of funds.

Recommendation: OSAI recommends that the County design and implement procedures to document their internal control framework. This documentation should outline the importance of internal controls, the risk that the County has identified, the control activities established to address the risk, the steps to take to properly communicate pertinent information in a timely manner and the methodology to monitor the quality of performance over time.

Management Response:

Chairman of the Board of County Commissioners: The County will review the auditor's recommendations. Along with the other Elected Officials, I will take every possible step to ensure a better control environment, risk assessment, communication, and monitoring within the County.

County Treasurer: I will do my best to correct these issues.

**ATOKA COUNTY
OPERATIONAL AUDIT
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

County Clerk: I will focus more on these topics in our risk assessment meetings, and will encourage elected officials participation to cover the county-wide policies.

Criteria: Internal control is an integral component of an organization's management that provides reasonable assurance that the objectives of effectiveness and efficiency of operations, reliability of financial reporting and compliance with laws and regulations are being met. Internal control comprises the plans, methods, and procedures used to meet missions, goals, and objectives. Internal control also serves as the first line of defense in safeguarding assets and preventing and detecting errors and fraud. County management is responsible for designing a county-wide internal control system comprised of Control Environment, Risk Assessment, Information and Communication, and Monitoring for the achievement of these goals.

Finding 2015-007 – Lack of Disaster Recovery Plan – County Treasurer (Repeat Finding)

Condition: Upon inquiry, the County Treasurer did not have a Disaster Recovery Plan.

Cause of Condition: Policies and procedures have not been designed and implemented to prepare a formal Disaster Recovery Plan.

Effect of Condition: The failure to have a current formal Disaster Recovery Plan for all areas could result in the County being unable to function in the event of a disaster. The lack of a formal plan for each area could cause significant problems in ensuring that county business could continue uninterrupted.

Recommendation: OSAI recommends that the County Treasurer develop a Disaster Recovery Plan that addresses how critical information and systems within the office would be restored in the event of a disaster. The Disaster Recovery Plan should include the following:

- Current names, addresses, contact numbers of key county personnel and their roles and responsibilities of information services function.
- Listing of contracted service providers.
- Information on location of key resources, including back-up site for recovery operating system, application, data files, operating manuals and program/system/user/documentation.
- Alternative work locations once IT resources are available.

In addition, OSAI recommends that all Disaster Recovery Plans be updated yearly and distributed to key personnel. To safeguard the document in times of disaster, a copy should be stored in a secure off-site location.

Management Response:

County Treasurer: The County Treasurer's office has a Disaster Recovery program with our software provider and will utilize a local community building. I will have my office set up and running in two or three days.

**ATOKA COUNTY
OPERATIONAL AUDIT
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Auditor Response: The County Treasurer should maintain a written Disaster Recovery Plan and distribute to other County Officials and emergency management personnel.

Criteria: An important aspect of internal control 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. Disaster Recovery Plan(s) are an integral part of county operations to ensure that business can continue as usual in the event of a disaster. Each office or the county as a whole should have a current, detailed Disaster Recovery Plan on file and should be aware of its content.

According to the standards of the Information Systems Audit and Control Association (CobiT, Deliver 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 2015-008 – Inadequate Internal Controls Over IT Controls – County Treasurer and County Clerk

Condition: Upon review of the computer systems within the County Treasurer's office and County Clerk's office, it was noted that there does not appear to be adequate controls in place to safeguard data from unauthorized modification, loss, or disclosure. The specifics of the condition has been sanitized to protect the County pursuant to the provision of 51 O.S. § 24A.28.

Cause of Condition: Policies and procedures have not been designed and implemented to prevent unauthorized access to data.

Effect of Condition: This condition could result in compromised security for the computers, computer programs, and data.

Recommendation: OSAI recommends the County comply with best practices presented in the criteria. The specifics of the recommendation has been sanitized to protect the County pursuant to the provision of 51 O.S. § 24A.28.

Management Response:

County Treasurer: I have done everything I can to implement safeguards and control of security data in my office.

County Clerk: I have implemented a new policy and contacted our software company to address this finding.

Auditor Response: The County Treasurer should implement best practices regarding adequate controls to safeguard data.

**ATOKA COUNTY
OPERATIONAL AUDIT
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Criteria: According to the standards of the Information Systems Audit and Control Association (CobiT, Delivery and Support DS5), the need to maintain the integrity of information and protect IT assets requires a security management process. This process includes establishing and maintaining IT security roles and responsibilities, policies, standards, and procedures. Security management also includes performing security monitoring and periodic testing and implementing corrective actions for identified security weaknesses or incidents. Effective security management protects all IT assets to minimize the business impact of security vulnerabilities and incidents.

Other Item(s) Noted:

Although not considered significant to the audit objectives, we feel the following issue should be communicated to management.

Finding 2015-013 – Inadequate Internal Controls and Noncompliance Over Estimate of Needs – Supplemental Appropriations

Condition: While reviewing the Estimate of Needs, it was noted the probable income for all sources was not included. Supplemental appropriations were added monthly totaling \$1,952,855. These supplemental appropriations are not in accordance with state statutes regarding the procedures for the budgeting process and the addition of supplemental appropriations.

Cause of Condition: Policies and procedures have not been designed and implemented to ensure the County's Estimate of Needs is accurate.

Effect of Condition: These conditions resulted in an incomplete and inaccurate estimate of needs being approved. Further, these conditions resulted in noncompliance with state statutes.

Recommendation: OSAI recommends the County review the estimate of needs prior to approval to ensure that financial information is accurately presented. Also, the estimate of needs should be prepared in accordance with 68 O.S. § 3002(A) and 68 O.S. § 3021.

Management Response:

Chairman of the Board of County Commissioner: We are currently aware of the problem and as County Commissioners, we will review the estimate of needs prior to approval to ensure that the financial information is accurately presented.

County Treasurer: We will review the budget to ensure probable income is included in the budget.

**ATOKA COUNTY
OPERATIONAL AUDIT
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

County Clerk: As County Clerk, I make every effort to ensure that all information is submitted to the proper authority for completing an accurate estimate of needs. I was unaware that all income sources were not used in the preparation of the estimate of needs, I will make every attempt from this point and to the best of my ability to implement the changes recommend by OSAI.

Criteria: The adopted budget is an expression of public policy and financial intent and is a method of providing controls over that intent. Effective internal controls as they relate to government entities financial reporting should assist in fulfilling government's duty to be publicly accountable and should enable user's access to that accountability by demonstrating whether resources were obtained and used in accordance with the entity's adopted budget.

Title 68 O.S. § 3002(A) states in part, "...each board of county commissioners...shall prior to October 1 of each year, make, in writing, a financial statement, showing the true financial condition of their respective political subdivisions as of the close of the previous fiscal year ended June 30th, and shall make a written itemized statement of estimated needs and probable income from all sources including ad valorem tax for the current fiscal year. Such financial statements shall be supported by schedules or exhibits showing, by classes, the amount of all receipts and disbursements, and shall be sworn to as being true and correct..."

Title 68 O.S. § 3021 prescribes the procedures for supplemental and additional appropriations.

REPORT ON STATUTORY COMPLIANCE – OTHER MATTERS



Oklahoma State Auditor & Inspector

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Atoka County
Board of County Commissioners
200 East Court Street
Atoka, Oklahoma 74525

Dear Chairman:

For the purpose of complying with 19 O.S. § 171 and 20 O.S. § 1312, we have performed statutory procedures regarding the following offices and departments for the fiscal year ended June 30, 2015:

- All County Offices - Fixed Assets procedures (19 O.S. § 178.1, 19 O.S. § 178.2, and 69 O.S. § 645).
- All County Offices - Consumable Inventories procedures (19 O.S. § 1502 and 19 O.S. § 1504).
- Court Clerk procedures (20 O.S. § 1304 and 19 O.S. § 220).
- Inmate Trust Fund procedures (19 O.S. § 531 and 19 O.S. § 180.43).

Our statutory compliance engagement was limited to the procedures related to the statutes above and was less in scope than an audit performed in accordance with generally accepted auditing standards. Accordingly, we do not express an opinion on any basic financial statement of Atoka County.

Based on our procedures performed, we have presented our findings in the accompanying schedule.

This report is intended for the information and use of the management of the County. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

GARY A. JONES, CPA, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR

February 13, 2018

SCHEDULE OF FINDINGS AND RESPONSES

Finding 2015-009 – Inadequate Segregation of Duties - Court Clerk (Repeat Finding)

Condition: Upon inquiry and observation of the expenditure processes, the following was noted:

The Court Clerk performs all of the duties pertaining to Court Clerk Revolving Fund and Court Fund expenditures:

- Prepares requisitions;
- Prepares claims;
- Verifies goods/services were received;
- Approves claim for payment;
- Prepares voucher for payment;
- Registers vouchers with Treasurer; and
- Disburses voucher to vendor.

Cause of Condition: Since the Court Clerk is ultimately responsible for the Court Clerk Revolving Fund and the Court Fund, she feels it is her responsibility to perform the related duties.

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

Recommendation: OSAI recommends that procedures be developed to separate key functions of the Court Clerk Revolving Fund and Court Fund expenditure processes. 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.

Management Response:

Court Clerk: I will review the recommendation regarding segregation of duties for the expenditure process for further implementation.

Criteria: Accountability and stewardship are overall goals of management in the accounting of funds. To help ensure a proper accounting of funds, the duties of preparing the claim, approving the claim, preparing the vouchers, signing the vouchers, and reconciliation of the accounts should be segregated.

Finding 2015-010 – Inadequate Internal Controls and Noncompliance Over Inmate Trust Fund Checking Account and Sheriff Commissary Fund (Repeat Finding)

Condition: Regarding the Inmate Trust Fund Checking Account and Sheriff Commissary Fund, the following weaknesses were noted:

**ATOKA COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

- The Inmate Trust Fund Checking Account balance is not reconciled to the total of the individual inmates' ledger balance.
- Deposits are not made daily.
- The County Sheriff's office does not file an annual report for the Commissary Fund with the Board of County Commissioners by January 15th, of each year.
- Disbursements were issued with only one authorized signature.

Cause of Condition: Policies and procedures have not been designed and implemented regarding the Inmate Trust Fund Checking Account and the Sheriff Commissary Fund.

Effect of Condition: These conditions resulted in noncompliance with state statutes. In addition, without proper accounting and safeguarding of the Inmate Trust Fund Checking Account, there is an increased risk of misappropriation of funds.

Recommendation: OSAI recommends the following:

- Inmate Trust Fund Checking Account monies should be maintained in a manner that reflects each inmate's trust deposits, disbursements, and account balances. The inmate's trust fund ledger balance should be reconciled to the bank statements each month.
- All collections should be deposited daily.
- The County Sheriff should file an annual report for the Commissary Fund with the Board of County Commissioners by January 15th, of each year.
- All checks from the Inmate Trust Fund Checking Account should have two authorized signatures.

Management Response:

County Sheriff: I am currently in the process of developing policies and procedures for the Inmate Trust Fund. I agree with the recommendations of the State Auditor and will make sure that those policies and procedures are implemented.

Criteria: Effective accounting procedures and internal controls are necessary to ensure stewardship and accountability of public funds. Safeguarding controls are an aspect of internal controls. Safeguarding controls relate to the prevention or timely detection of unauthorized transaction and unauthorized access to assets. Failure to perform tasks that are part of internal controls, such as reconciliations not performed or not timely prepared, are deficiencies in internal control. Further, reconciliations should be performed on a monthly basis. Effective internal controls should provide for procedures wherein receipts for the monies collected are maintained and available for inspection and deposits are made in a timely manner.

Title 19 O.S. § 180.43 D. states in part, "Any funds received pursuant to said operations shall be the funds of the county where the persons are incarcerated and shall be deposited in the Sheriff's Commissary Account. The sheriff shall be permitted to expend the funds to improve or provide jail services. The sheriff shall be permitted to expend any surplus in the Sheriff's Commissary Account for administering expenses for training equipment, travel or for capital expenditures. The claims for expenses shall be filed with and allowed by the board of county commissioners in the same manner as other claims. The Sheriff

**ATOKA COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

shall receive no compensation for the operation of said commissary. The sheriff shall file an annual report on any said commissary under his or her operation no later than January 15 of each year....”

Finding 2015-011 – Inadequate Internal Controls and Noncompliance Over Fixed Assets Records

Condition: Upon inquiry and observation, the following weaknesses over fixed asset inventories were noted:

- The County has not set forth procedures to perform and document an annual physical inventory to ensure compliance with 19 O.S. § 178.1 and 19 O.S. § 178.2 for the following offices did not perform and file with County Clerk: County Treasurer, Health Department, County Sheriff and all County Fire Departments.

Cause of Condition: Policies and procedures have not been designed and implemented with regard to effective internal controls over safeguarding of fixed assets by performing an annual physical inventory count and maintaining the fixed asset inventory record with the County Clerk.

Effect of Condition: These conditions resulted in noncompliance with state statutes and could result in inaccurate and incorrect information. Failure to perform an annual physical inventory count and maintain the fixed asset inventory record with the County Clerk could result in unauthorized use of fixed asset inventories and/or misappropriation of fixed asset inventories.

Recommendation: OSAI recommends the County comply with 19 O.S. § 178.1 and 19 O.S. § 178.2 by performing and documenting a periodic inventory of fixed assets. The verification should be performed by an individual independent of the fixed asset recordkeeping process.

Management Response:

Chairman of the Board of County Commissioners: The County will review the auditor’s recommendations, and will take every possible step to ensure the County Treasurer, Health Department, County Sheriff’s office, and all of the Fire Departments turn in inventory to ensure compliance with state statute.

County Treasurer: I will do my best to correct this issue in my office.

County Sheriff: After reviewing the audit finding provided by OSAI, I am in the process of correcting these issues. I am currently completing a summary report of fixed assets to comply with the recommendation.

Criteria: Effective internal controls include designing and implementing procedures to ensure that all fixed assets be safeguarded from loss, damage, or misappropriation and inventory comply with 19 O.S. § 178.1 and 19 O.S. § 178.2.

**ATOKA COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Finding 2015-012 – Inadequate Internal Controls and Noncompliance Over Consumable Inventories

Condition: Upon inquiry of County personnel, observation, and review of documents, regarding consumable inventories, the following was noted:

- District 3 did not have consumable inventory up-to-date or accurately maintained.

Cause of Condition: Policies and procedures have not been implemented for the accurate reporting of consumable inventories.

Effect of Condition: This condition resulted in noncompliance with state statutes and could result in inaccurate records, unauthorized use of consumable inventories, or loss of consumable inventories.

Recommendation: OSAI recommends management implement internal controls to ensure compliance with 19 O.S. § 1504A. These controls would include:

- Performing and documenting a periodic physical count of inventory.
- Separating the key functions of receiving, maintaining and verifying consumable inventories.
- Maintaining a fuel log with all pertinent information and with a current balance.
- Reconciling fuel log periodically to fuel on hand and explain any variance or adjustments.

Management Response:

County Commissioner District 3: I will review the auditor recommendations and will take every possible step to ensure District 3 is documenting consumable inventory records.

Criteria: Effective internal controls include designing and implementing procedures to ensure that all supplies, materials, and equipment received, disbursed, stored and consumed by their department comply with 19 O.S. § 1504A.



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