



# CREEK COUNTY

## Financial Report

For the fiscal year ended June 30, 2021

**Cindy Byrd, CPA**  
State Auditor & Inspector

**CREEK COUNTY, OKLAHOMA  
FINANCIAL STATEMENT  
AND INDEPENDENT AUDITOR'S REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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**OKLAHOMA**  
Office of the State Auditor & Inspector

**Cindy Byrd, CPA | State Auditor & Inspector**

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May 17, 2024

TO THE CITIZENS OF  
CREEK COUNTY, OKLAHOMA

Transmitted herewith is the audit of Creek County, Oklahoma for the fiscal year ended June 30, 2021. The audit was conducted in accordance with 19 O.S. § 171.

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

**CREEK COUNTY OFFICIALS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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**Board of County Commissioners**

District 1 – Newt Stephens  
District 2 – Leon Warner  
District 3 – Lane Whitehouse

**County Assessor**

JaNell Enlow

**County Clerk**

Jennifer Mortazavi

**County Sheriff**

Bret Bowling

**County Treasurer**

Don Engle

**Court Clerk**

Amanda Vanorsdol

**District Attorney**

Max Cook

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

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

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**FINANCIAL SECTION**



## **Independent Auditor's Report**

TO THE OFFICERS OF  
CREEK COUNTY, OKLAHOMA

### ***Report on the Financial Statement***

We have audited the total—all county funds on the accompanying regulatory basis Statement of Receipts, Disbursements, and Changes in Cash Balances of Creek County, Oklahoma, as of and for the year ended June 30, 2021, and the related notes to the financial statement, which collectively comprise the County's basic financial statement as listed in the table of contents.

### ***Management's Responsibility for the Financial Statement***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the regulatory basis of accounting described in Note 1, and for determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1, the financial statement is prepared by Creek County using accounting practices prescribed or permitted by Oklahoma state law, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Creek County as of June 30, 2021, or changes in financial position for the year then ended.

***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the total receipts, disbursements, and changes in cash balances for all county funds of Creek County, as of and for the year ended June 30, 2021, in accordance with the basis of accounting described in Note 1.

***Other Matters***

***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the total of all county funds on the financial statement. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the remaining supplementary information, as listed in the table of contents, are presented for purposes of additional analysis and is not a required part of the financial statement.

The schedule of expenditures of federal awards and the remaining supplementary 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. Such 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 and the remaining supplementary information is fairly stated, in all material respects, in relation to the financial statement.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated April 29, 2024, on our consideration of Creek County’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County’s internal control over financial reporting or on compliance. That report is an integral part

of an audit performed in accordance with *Government auditing Standards* in considering Creek County's internal control over financial reporting and compliance.



CINDY BYRD, CPA  
OKLAHOMA STATE AUDITOR & INSPECTOR

April 29, 2024

**REGULATORY BASIS FINANCIAL STATEMENT**

**CREEK COUNTY, OKLAHOMA**  
**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND**  
**CHANGES IN CASH BALANCES—REGULATORY BASIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	Beginning Cash Balances July 1, 2020	Receipts Apportioned	Transfers In	Transfers Out	Disbursements	Ending Cash Balances June 30, 2021
County Funds:						
County General	\$ 2,539,912	\$ 7,181,466	\$ 43,328	\$ -	\$ 6,931,122	\$ 2,833,584
County Highway Unrestricted	801,751	4,688,142	716,843	-	4,638,209	1,568,527
Roads and Bridges-ST	2,977,201	2,196,852	-	-	2,743,057	2,430,996
Sheriff Service Fee	367,392	1,290,461	-	1,391	917,022	739,440
Health	1,844,427	1,476,327	-	-	1,199,107	2,121,647
Use Tax-ST	1,090,249	1,283,401	-	176,846	256,376	1,940,428
Jail-ST	680,147	2,163,738	-	-	1,696,485	1,147,400
911 Phone Fees	574,367	203,869	-	-	317,467	460,769
Resale Property	1,744,929	812,003	-	-	385,360	2,171,572
County Sinking Fund	48,848	36	-	-	-	48,884
County Bridge and Road Improvement	1,340,187	385,446	-	-	490,095	1,235,538
Emergency Management	5,619	-	-	-	2,054	3,565
Juvenile Detention	147,098	9,644	-	-	-	156,742
Courthouse Improvement-ST	242,669	1,080,447	-	-	1,119,063	204,053
Court Clerk Payroll	15,777	274,318	-	-	270,898	19,197
Flood Plain	8,485	1,900	-	-	2,004	8,381
Assessor Revolving Fee	74,211	4,793	-	-	1,404	77,600
Free Fair Board	68,216	73,154	-	-	92,825	48,545
Treasurer Mortgage Certification	23,861	15,170	-	-	-	39,031
County Clerk Lien Fee	308,814	46,061	-	-	11,714	343,161
County Clerk Records Management and Preservation	360,077	164,530	-	-	48,860	475,747
Planning and Zoning	40,627	48,668	-	-	11,639	77,656
Drug Court	83,502	-	-	83,502	-	-
Circuit Engineering District 1	237,725	-	-	237,725	-	-
Juvenile Detention-ST	1,534,835	1,086,626	-	-	886,026	1,735,435
Oklahoma Highway Safety Grant	4,419	1,600	1,391	-	2,757	4,653
County Donations	2,380	13,404	-	-	-	15,784
Sheriff Commissary	67,060	236,707	-	-	126,607	177,160
COVID Aid and Relief	-	1,203,881	-	-	1,203,881	-
American Rescue Plan Act of 2021	-	6,947,012	-	-	-	6,947,012
<b>Total - All County Funds</b>	<b>\$ 17,234,785</b>	<b>\$ 32,889,656</b>	<b>\$ 761,562</b>	<b>\$ 499,464</b>	<b>\$ 23,354,032</b>	<b>\$ 27,032,507</b>

The notes to the financial statement are an integral part of this statement.

**CREEK COUNTY, OKLAHOMA  
NOTES TO THE FINANCIAL STATEMENT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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**1. Summary of Significant Accounting Policies**

**A. Reporting Entity**

Creek County is a subdivision of the State of Oklahoma created by the Oklahoma Constitution and regulated by Oklahoma Statutes.

The accompanying financial statement presents the receipts, disbursements, and changes in cash balances of the total of all funds under the control of the primary government. The general fund is the county's general operating fund, accounting for all financial resources except those required to be accounted for in another fund, where its use is restricted for a specified purpose. Other funds established by statute and under the control of the primary government are also presented.

The County Treasurer collects and remits material amounts of intergovernmental revenues and ad valorem tax revenue for other budgetary entities, including emergency medical districts, school districts, and cities and towns. The cash receipts and disbursements attributable to those other entities do not appear in funds on the County's financial statement; those funds play no part in the County's operations. Any trust or agency funds maintained by the County are not included in this presentation.

**B. Fund Accounting**

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 included within the financial statement:

County General – accounts for the general operations of the government.

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

Roads and Bridges-ST – accounts for county sales tax monies to be disbursed as restricted by the sales tax ballot.

Sheriff Service Fee – accounts for the collection of fees and reimbursements for revenues such as process fees, courthouse security, contracts for housing and feeding prisoners, and disbursements as restricted by state statute.

Health – accounts for ad valorem tax collections and fees for services collected, disbursements are made to operate the County Health Department.

**CREEK COUNTY, OKLAHOMA  
NOTES TO THE FINANCIAL STATEMENT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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Use Tax-ST – accounts for revenues from a use tax charged to out-of-county vendors on in-county sales and disbursed per Board of County Commissioners (BOCC) resolution.

Jail-ST – accounts for the collection of sales tax monies to be disbursed as restricted by the sales tax ballot.

911 Phone Fees – accounts for revenues from 911 telephone service fees. Disbursements are for operating the 911 services.

Resale Property – accounts for revenues from interest and penalties on delinquent ad valorem taxes. Disbursements are to offset the expense of collecting delinquent ad valorem taxes.

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

County Bridge and Road Improvement – accounts for state receipts and disbursements for the improvement of county bridges and roads.

Emergency Management – accounts for the collection of grant monies to be disbursed for the purpose of county-wide emergency management.

Juvenile Detention – accounts for the collection of funds received for housing juvenile prisoners from other counties. Disbursements are for the maintenance and operation of the county juvenile center.

Courthouse Improvement-ST – accounts for the collection of sales tax monies to be disbursed as restricted by the sales tax ballot.

Court Clerk Payroll – accounts for funds collected by the Court Clerk and disbursed for payroll of Court Fund employees.

Flood Plain – accounts for monies collected for flood plain permits and disbursed for flood plain training and certifications.

Assessor Revolving Fee – accounts for the collection of fees for copies as restricted by state statute.

Free Fair Board – accounts for receipts from the OSU Extension Center for the operations of the Creek County Free Fair.

Treasurer Mortgage Certification – accounts for the collection of fees by the County Treasurer for mortgage tax certificates and disbursements of funds as restricted by state statute.

**CREEK COUNTY, OKLAHOMA  
NOTES TO THE FINANCIAL STATEMENT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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County Clerk Lien Fee – accounts for lien collections and disbursements as restricted by state statute.

County Clerk Records Management and Preservation – accounts for fees collected for instruments filed in the County Clerk’s office and disbursements as restricted by state statute for the preservation of records.

Planning and Zoning – accounts for receipts for services rendered by the Planning and Urban Development office. Disbursements are for expenses of the Planning and Urban Development office.

Drug Court – accounts for the collection of state receipts and fees and disbursed for the operation of the Drug Court program.

Circuit Engineering District 1 – accounts for receipts from Circuit Engineering District 1 for the purpose of constructing county roads and bridges.

Juvenile Detention-ST – accounts for the collection of sales tax monies to be disbursed as restricted by the sales tax ballot.

Oklahoma Highway Safety Grant – accounts for grant monies received and disbursed as restricted by the grant agreement.

County Donations – accounts for donations to the County for specified projects as restricted by resolution approved by the Board of County Commissioners (BOCC).

Sheriff Commissary – accounts for profits on commissary sales in the County jail. Disbursements are for jail operations as defined by state statute.

COVID Aid and Relief – accounts for federal grant monies received from the Coronavirus Relief Fund for the reimbursement of COVID related expenditures. Disbursements are for any lawful purpose of the County as directed by the Board of County Commissioners’ resolution.

American Rescue Plan Act of 2021 (State and Local Fiscal Recovery Funds) – accounts for State and Local Fiscal Recovery Funds monies received from the United States Department of Treasury and disbursed for responding to the COVID-19 public health emergency and its negative economic impact, premium pay to eligible workers, the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency, and investments in water, sewer, and broadband infrastructure as restricted by federal requirements.

**CREEK COUNTY, OKLAHOMA  
NOTES TO THE FINANCIAL STATEMENT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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**C. Basis of Accounting**

The financial statement is prepared on a basis of accounting wherein amounts are recognized when received or disbursed. This basis of accounting differs from accounting principles generally accepted in the United States of America, which require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred. This regulatory basis financial presentation is not a comprehensive measure of economic condition or changes therein.

Title 19 O.S. § 171 allows Oklahoma counties to present their financial statement in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) or on a regulatory basis. The County has elected to present their financial statement on a regulatory basis in conformity with Title 19 O.S. § 171, which specifies the format and presentation of such regulatory basis financial statements: county governments (primary only) are required to present their financial statements on a fund basis format with, at a minimum, the general fund and all other county funds, which represent ten percent or greater of total county revenue with all other funds included in the audit presented in the aggregate in a combining statement. However, the County has elected to present all funds included in the audit in the Statement of Receipts, Disbursements, and Changes in Cash Balances—Regulatory Basis.

**D. Budget**

Under current Oklahoma Statutes, a general fund and a county health department fund are the only funds required to adopt a formal budget. On or before the first Monday in July of each year, each officer or department head submits an estimate of needs to the governing body. The budget is approved for the respective fund by office, or department and object. The County Board of Commissioners may approve changes of appropriations within the fund by office or department and object. To increase or decrease the budget by fund requires approval by the County Excise Board.

**E. Cash and Investments**

For the purposes of financial reporting, “Ending Cash Balances, June 30” includes cash and cash equivalents and investments as allowed by statutes. The County pools the cash of its various funds in maintaining its bank accounts. However, cash applicable to a particular fund is readily identifiable on the County’s books. The balance in the pooled cash accounts is available to meet current operating requirements.

State statutes require financial institutions with which the County maintains funds to deposit collateral securities to secure the County’s deposits. The amount of collateral securities to be pledged is established by the County Treasurer; this amount must be at least the amount of the deposit to be secured, less the amount insured (by, for example, the FDIC).



**CREEK COUNTY, OKLAHOMA  
NOTES TO THE FINANCIAL STATEMENT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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The County Treasurer has been authorized by the County's governing board to make investments. Allowable investments are outlined in statutes 62 O.S. § 348.1 and § 348.3.

All investments must be backed by the full faith and credit of the United States Government, the Oklahoma State Government, fully collateralized, or fully insured. All investments as classified by state statute are nonnegotiable certificates of deposit. Nonnegotiable certificates of deposit are not subject to interest rate risk or credit risk.

**2. Ad Valorem Tax**

The County's property tax is levied each October 1 on the assessed value listed as of January 1 of the same year for all real and personal property located in the County, except certain exempt property. Assessed values are established by the County Assessor within the prescribed guidelines established by the Oklahoma Tax Commission and the State Equalization Board. Title 68 O.S. § 2820.A. states, ". . . Each assessor shall thereafter maintain an active and systematic program of visual inspection on a continuous basis and shall establish an inspection schedule which will result in the individual visual inspection of all taxable property within the county at least once each four (4) years."

Taxes are due on November 1 following the levy date, although they may be paid in two equal installments. If the first half is paid prior to January 1, the second half is not delinquent until April 1. The County Treasurer, according to the law, shall give notice of delinquent taxes and special assessments by publication once a week for two consecutive weeks at any time after April 1, but prior to the end of September following the year the taxes were first due and payable. Unpaid real property taxes become a lien upon said property after the treasurer has perfected the lien by public notice.

Unpaid delinquent personal property taxes are usually published in May. If the taxes are not paid within 30 days from publication, they shall be placed on the personal tax lien docket.

**3. Other Information**

**A. Pension Plan**

Plan Description. The County contributes to the Oklahoma Public Employees Retirement Plan (the Plan), a cost-sharing, multiple-employer defined benefit pension plan administered by the Oklahoma Public Employees Retirement System (OPERS). Benefit provisions are established and amended by the Oklahoma Legislature. The Plan provides retirement, disability, and death benefits to Plan members and beneficiaries. Title 74, Sections 901 through 943, as amended, establishes the provisions of the Plan. OPERS issues a publicly available financial report that includes financial statements and supplementary information. That report may be obtained by writing OPERS, P.O. Box 53007, Oklahoma City, Oklahoma 73105 or by calling 1-800-733-9008.

**CREEK COUNTY, OKLAHOMA  
NOTES TO THE FINANCIAL STATEMENT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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Funding Policy. The contribution rates for each member category are established by the Oklahoma Legislature and are based on an actuarial calculation which is performed to determine the adequacy of contribution rates.

**B. Other Post Employment Benefits (OPEB)**

In addition to the pension benefits described in the Pension Plan note, OPERS provides post-retirement health care benefits of up to \$105 each for retirees who are members of an eligible group plan. These benefits are funded on a pay-as-you-go basis as part of the overall retirement benefit. OPEB expenditure and participant information is available for the state as a whole; however, information specific to the County is not available nor can it be reasonably estimated.

**C. Contingent Liabilities**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, primarily the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable fund. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time; however, the County expects such amounts, if any, to be immaterial.

As of the end of the fiscal year, there were no claims or judgments that would have a material adverse effect on the financial condition of the County; however, the outcome of any lawsuit would not be determinable.

**D. Sales Tax**

**Sales Tax of November 13, 2001**

The voters of Creek County approved a one percent (1%) sales tax in a special election held on November 13, 2001, of which the remaining one-third percent (1/3%) is continual. This sales tax was established to provide revenue as follows:

- One-third percent (1/3%) is used to pay operational and maintenance expenses on the County jail facility. This sales tax is to continue on a permanent or unlimited basis. These funds are accounted for in the Jail-ST fund.

**Sales Tax of November 4, 2008**

The voters of Creek County approved to make permanent a currently existing county excise (sales) tax of one-third of one percent (1/3%) in a special election held on November 4, 2008. This sales tax revenue shall be used as follows:

- One-sixth percent (1/6%) is used to pay debt service on bonds or notes issued by the Creek County Public Facilities Authority. The proceeds of which are to be used to: (i) acquire,

**CREEK COUNTY, OKLAHOMA  
NOTES TO THE FINANCIAL STATEMENT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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construct and equip the county jail facility; (ii) acquire, construct and equip a Juvenile Justice Center; (iii) finance capital improvements to various county buildings and the county highway system. These funds are accounted for in Courthouse Improvement-ST fund.

- One-sixth percent (1/6%) is used for the operation and maintenance of the Juvenile Justice Center and all necessary and related services of said Juvenile Justice Center. These funds are accounted for in Juvenile Detention-ST fund.

**Sales Tax of August 23, 2016**

The voters of Creek County approved a one-third percent (1/3%) sales tax in an election held on August 23, 2016. This sales tax was established to provide revenue as follows:

- Sales tax is used to pay debt service on bonds or notes issued by the Creek County Public Facilities Authority. The proceeds of which are to be used for the purpose of constructing and maintaining roads, bridges, and improvements to the County Highway system and to pay debt incurred on the County's behalf. This sales tax is not to exceed ten (10) years. These funds are accounted for in Roads and Bridges-ST fund.

**E. Interfund Transfers**

During the fiscal year, the County made the following transfers between cash funds:

- \$43,328 from the Use Tax-ST fund to the County General fund to supplement the County's 2020-2021 budget.
- \$133,518 from the Use Tax-ST fund to the County Highway Unrestricted fund to correct a prior year receipting error.
- \$237,725 from the Circuit Engineering District 1 fund to the County Highway Unrestricted fund to correct a prior year expenditure error.
- \$83,502 from the Drug Court fund to the Drug Court fund (a trust and agency fund) to be in accordance with Senate Bill 38 introduced in the 2021 Regular Session.
- \$1,391 from the Sheriff Service Fee fund to the Oklahoma Highway Safety Grant fund to correct a prior year appropriation error.
- \$345,600 from the Emergency and Transportation Revolving Fund (a trust and agency fund) to County Highway Unrestricted to correct a prior year transfer error.

**SUPPLEMENTARY INFORMATION**

**CREEK COUNTY, OKLAHOMA**  
**COMPARATIVE SCHEDULE OF EXPENDITURES—BUDGET AND ACTUAL—**  
**BUDGETARY BASIS—GENERAL FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	General Fund		
	Budget	Actual	Variance
District Attorney - County	\$ 44,466	\$ 44,446	\$ 20
Sheriff	1,718,874	1,704,612	14,262
Treasurer	342,482	310,150	32,332
Commissioners	113,472	108,750	4,722
OSU Extension	197,865	192,008	5,857
County Clerk	325,676	303,839	21,837
Court Clerk	445,149	440,591	4,558
Assessor	358,695	333,357	25,338
Visual Inspection	417,417	395,791	21,626
General Government	2,155,977	1,749,520	406,457
Excise - Equalization	10,004	4,887	5,117
Election Board	214,767	208,452	6,315
Insurance-Benefits	902,274	678,612	223,662
County Purchasing	110,481	101,715	8,766
Emergency Management	94,689	46,178	48,511
Charity	15,185	9,819	5,366
Planning Commission	80,309	80,309	-
Building Maintenance	202,056	87,118	114,938
Highway Budget	59,568	9,560	50,008
County Audit Budget	163,371	68,816	94,555
Free Fair Budget	314,050	313,824	226
Total Expenditures, Budgetary Basis	<u>\$ 8,286,827</u>	<u>\$ 7,192,354</u>	<u>\$ 1,094,473</u>

**CREEK COUNTY, OKLAHOMA**  
**COMPARATIVE SCHEDULE OF EXPENDITURES—BUDGET AND ACTUAL—**  
**BUDGETARY BASIS—HEALTH FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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	Budget	Actual	Variance
Health and Welfare	\$ 2,544,384	\$ 1,085,331	\$ 1,459,053
Total Expenditures, Budgetary Basis	\$ 2,544,384	\$ 1,085,331	\$ 1,459,053

**CREEK COUNTY, OKLAHOMA  
NOTE TO SUPPLEMENTARY INFORMATION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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**1. Budgetary Schedules**

The Comparative Schedules of Expenditures—Budget and Actual—Budgetary Basis for the General Fund and the Health Fund presents comparisons of the legally adopted budget with actual data. The "actual" data, as presented in the comparison of budget and actual, will differ from the data as presented in the Statement of Receipts, Disbursements, and Changes in Cash Balances because of adopting certain aspects of the budgetary basis of accounting and the adjusting of encumbrances and outstanding warrants to their related budget year.

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in these funds. At the end of the year unencumbered appropriations lapse.

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**



**CREEK 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
<b>U.S. DEPARTMENT OF DEFENSE</b>			
Direct Grant:			
Payments to States in Lieu of Real Estate Taxes	12.112		\$ 7,305
Total U.S. Department of Defense			<u>7,305</u>
<b>U.S. DEPARTMENT OF INTERIOR</b>			
Direct Grant:			
Payments in Lieu of Taxes	15.226		68,479
Total U.S. Department of Interior			<u>68,479</u>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
Passed Through Oklahoma Department of Public Safety:			
State and Community Highway Safety	20.600	PT-21-03-09-01	2,518
Passed Through Oklahoma Department of Emergency Management:			
E-911 Grant Program	20.615	F305201	33,791
Total U.S. Department of Transportation			<u>36,309</u>
<b>U.S. DEPARTMENT OF TREASURY</b>			
Passed Through the Oklahoma Office of State Finance:			
COVID-19 Coronavirus Relief Fund	21.019	SA-0177	1,203,881
Total U.S. Department of Treasury			<u>1,203,881</u>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>			
Passed Through the Oklahoma Department of Emergency Management:			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR4438	17,970
Total U.S. Department of Homeland Security			<u>17,970</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 1,333,944</u>

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

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Basis of Presentation

The schedule of expenditures of federal awards includes the federal grant activity of Creek 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

Creek 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 June 1, 2019, the President of the United States declared a Major Disaster Declaration for Creek County in response to May 7, 2019, through June 9, 2019, Oklahoma Severe Storms, Straight-line Winds, Tornadoes, and Flooding. The County incurred \$17,970 in eligible expenditures in the prior fiscal year ending June 30, 2020. The Federal Emergency Management Agency approved one project worksheet for this disaster in the fiscal year ending June 30, 2021. Therefore, expenditures on the schedule of expenditures of federal awards for Assistance Listing 97.036 – Disaster Grants – Public Assistance (Presidentially Declared Disasters) includes \$17,970 in eligible expenditures incurred in the fiscal year ending June 30, 2020.

On March 27, 2020, the President of the United States signed the COVID-19 Relief Bill into law. Creek County received \$1,203,881 in federal relief funds. The County incurred \$54,622 in eligible expenditures in the prior fiscal year ending June 30, 2020. These eligible expenditures were from March 1, 2020, through June 30, 2020, and were accounted for in the County's June 30, 2020, financial statements. Therefore, expenditures on the schedule of expenditures of federal awards for Assistance Listing 21.019 – Coronavirus Relief Fund includes \$54,622 in eligible expenditures incurred in the fiscal year ending June 30, 2020, and \$1,149,259 in eligible expenditures incurred in the fiscal year ending June 30, 2021.

**INTERNAL CONTROL AND COMPLIANCE SECTION**



**Independent Auditor's 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***

TO THE OFFICERS OF  
CREEK COUNTY, OKLAHOMA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the total—all county funds of the accompanying Statement of Receipts, Disbursements, and Changes in Cash Balances of Creek County, Oklahoma, as of and for the year ended June 30, 2021, and the related notes to the financial statement, which collectively comprise Creek County's basic financial statement, prepared using accounting practices prescribed or permitted by Oklahoma state law, and have issued our report thereon dated April 29, 2024.

Our report included an adverse opinion on the financial statement because the statement is prepared using accounting practices prescribed or permitted by Oklahoma state law, which is a basis of accounting other than accounting principles generally accepted in the United States of America. However, our report also included our opinion that the financial statement does present fairly, in all material respects, the receipts, disbursements, and changes in cash balances – regulatory basis of the County as of and for the year ended June 30, 2021, on the basis of accounting prescribed by Oklahoma state law, described in Note 1.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statement, we considered Creek County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Creek County's internal control. Accordingly, we do not express an opinion on the effectiveness of Creek County's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be material weaknesses: 2021-004.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Creek County's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2021-004.

We noted certain matters regarding statutory compliance that we reported to the management of Creek County, which are included in Section 4 of the schedule of findings and questioned costs contained in this report.

## **Creek County's Response to Findings**

Creek County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Creek County's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CINDY BYRD, CPA  
OKLAHOMA STATE AUDITOR & INSPECTOR

April 29, 2024



**Independent Auditor's Report on Compliance for Each Major Federal Program  
and Report on Internal Control Over Compliance  
Required by the Uniform Guidance**

TO THE OFFICERS OF  
CREEK COUNTY, OKLAHOMA

**Report on Compliance for Each Major Federal Program**

We have audited the compliance of Creek County, Oklahoma, with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on Creek County's major federal program for the year ended June 30, 2021. Creek 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 the 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 Creek 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 Creek County's compliance.

**Opinion on Each Major Federal Program**

In our opinion, Creek County, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2021.

## Report on Internal Control Over Compliance

Management of Creek 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 Creek 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 Creek 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.



CINDY BYRD, CPA  
OKLAHOMA STATE AUDITOR & INSPECTOR

April 29, 2024

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

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**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 noted

Noncompliance material to the financial statement noted? ..... Yes

Federal Awards

Internal control over major programs:

- Material weakness(es) identified?..... No
- Significant deficiency(ies) identified? ..... None reported

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

Any audit findings disclosed that are required to be reported  
in accordance with 2 CFR § 200.516(a) of the Uniform Guidance? ..... No

Identification of Major Programs

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

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

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



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

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**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 2021-004—Lack of Internal Controls and Noncompliance Over Disbursements (Repeat Finding – 2016-002, 2017-002, 2018-012, 2019-006, 2020-007)**

**Condition:** Upon inquiry and observation of the disbursement process, and our test of sixty (60) disbursements, the following exceptions were noted:

- Two (2) disbursements totaling \$304,063 were not timely encumbered.

**Cause of Condition:** The County did not follow the policies and procedures designed regarding the purchasing statute.

**Effect of Condition:** These conditions resulted in noncompliance with state statute and could result in unrecorded transactions, misstated financial reports, undetected errors, and/or misappropriation of funds.

**Recommendation:** The Oklahoma State Auditor & Inspector’s Office (OSAI) recommends the County follow the designed and implemented system of internal controls over the disbursement processes. Such controls should include ensuring that funds are encumbered prior to the receipt of goods and/or services and that purchase orders and warrants are issued in accordance with 19 O.S. § 1505.

**Management Response:**

**Chairman of the Board of County Commissioners:** One purchase order was not encumbered in a timely manner. The invoice for property and liability requires a Board action to choose full or partial payment. Due to the increased cost and deciding which account to pay from, this caused a delay in the payment being made.

Following the current purchasing policies of Creek County, this should not be an issue in the future.

**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 quasi-governmental entities.

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

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

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apply to the entity. Management is expected to set objectives that incorporate these requirements.

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

Title 19 O.S. § 1505 prescribes the procedures for requisition, purchase, and receipt of supplies, material, and equipment.

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

No matters were reported.

**SECTION 4—This section contains certain matters not required to be reported in accordance with *Government Auditing Standards*. However, we believe these matters are significant enough to bring to management's attention. We recommend that management consider these matters and take appropriate corrective action.**

**Finding 2021-007—Lack of Internal Controls and Noncompliance Over the Inmate Trust Fund Checking Account and Sheriff Commissary Fund (Repeat Finding)**

**Condition:** During our audit of the Inmate Trust Fund Checking Account and the Sheriff Commissary Fund, the following weaknesses were noted:

- The Inmate Trust Fund Checking Account was not reconciled to the inmates' ledger balance.
- An annual commissary report was filed with the Board of County Commissioners by January 15<sup>th</sup>; however, the beginning and ending balances did not reconcile to the County Treasurer.
- There is no policy or procedure regarding unclaimed funds.

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

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

**Effect of Condition:** These conditions resulted in noncompliance with state statutes. Also, 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 inmates' trust fund balance should be reconciled to the total of inmate's balance.
- An annual report of commissary operations should be submitted to the Board of County Commissioners no later than January 15<sup>th</sup>, or each fiscal year and reconciled to the County Treasurer.
- Unclaimed inmate monies should comply with state statute.

**Management Response:**

**County Sheriff:**

We have modified our reconciliation process, so Inmate Trust deposits, disbursements, and account balances are included in our routine reconciliation protocols.

We have changed our annual report reporting process to include balances that will reconcile with information from other county officials' records.

We are currently working with the District Attorney's Office to develop procedures related to unclaimed funds from the Inmate Trust Account.

**Criteria:** The GAO Standards – Principle 16 – Perform Monitoring Activities – 16.05 states:

*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. Ongoing monitoring may include automated tools, which can increase objectivity and efficiency by electronically compiling evaluations of controls and transactions.

Title 19 O.S. § 180.43 D. states in part, "The sheriff shall file an annual report on any said commissary under his or her operation no later than January 15th of each year."

Title 22 O.S. § 1325(F, H) prescribes the procedures for handling unclaimed property.

**APPENDIX A**

**CORRECTIVE ACTION PLAN**

**(Prepared by County Management)**



**APPENDIX B**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**(Prepared by County Management)**

# Board of County Commissioners

## COMMISSIONERS

1st District

**NEWT STEPHENS**

2nd District

**LEON WARNER**

3rd District

**JARROD WHITEHOUSE**



Collins Building  
317 East Lee, Suite #103  
Sapulpa, Oklahoma 74066  
(918) 224-0278  
FAX (918)227-6308

## CREEK COUNTY

### 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 2018-002**

**Title** Lack of Internal Controls Over the Financial Presentation (Repeat Finding - 2015-020, 2016-020, 2017-020)

**Finding Summary:** The County has not designed and implemented internal controls to ensure the accurate presentation of the County's financial statement.

**Status:** Fully Corrected

##### **Finding 2018-012**

**Title** Lack of Internal Controls and Noncompliance Over Disbursements (Repeat Finding – 2016-002, 2017-002, 2018-012, 2019-006, 2020-007, 2021-004)

**Finding Summary:** Out of fifty-three (53) disbursements tested, seven (7) disbursements totaling \$2,329,23 were not timely encumbered.

**Status:** Not Corrected

##### **Finding 2018-013**

**Title** Lack of Internal Controls and Noncompliance Over Disbursements of Bond Payments (Repeat Finding – 2016-018, 2017-018)

**Finding Summary:** Disbursement were automatically issued to a financial institution for bond/debt payments owed by the Creek County Public Facilities Authority.

**Status:** Fully Corrected

#### FEDERAL AUDIT FINDINGS

##### **Finding 2018-006**

**Lack of Internal Controls Over Major Federal Programs – Hurricane Sandy Community Development Block Grants CDBG-DR (Repeat Finding – 2016-013, 2017-013)**

**Pass-Through Grantor:** Oklahoma Department of Commerce

**Federal Agency:** U.S. Department of Housing and Urban Development

**Assistance Listing No:** 14.269

**Federal Program Name:** Hurricane Sandy Community Development Block Grants (CDBG-DR)

**Federal Grant Award Number:** 16317 CDBG\_DR 13, 16318 CDBG-DR 13

**Federal Award Year:** 2018

**Control Category:** Reporting, Procurement, Period of Performance, and Equipment and Real Property Management

**Questioned Costs: \$-0-**

**Finding Summary:** Creek County has not established procedures to ensure compliance with the following compliance requirements: Reporting, Procurement, Period of Performance, and Equipment Real Property Management.

**Status:** N/A It has been two (2) years since the data collection was accepted by FAC, however it has not been reported on the data collection as being fully corrected or no longer valid.

**Finding 2018-007**

**Noncompliance with Reporting Over Federal Grant (Repeat Finding – 2016-017, 2017-017)**

**Pass-Through Grantor:** Oklahoma Department of Commerce

**Federal Agency:** U.S. Department of Housing and Urban Development

**Assistance Listing No:** 14.269

**Federal Program Name:** Hurricane Sandy Community Development Block Grants (CDBG-DR)

**Federal Grant Award Number:** 16317 CDBG\_DR 13, 16318 CDBG-DR 13

**Federal Award Year:** 2018

**Control Category:** Reporting

**Questioned Costs: \$-0-**

**Finding Summary:** Policies and procedures have not been designed and implemented to ensure federal reporting requirements are made in accordance with the federal compliance requirements and contact agreement.

**Status:** N/A It has been two (2) years since the data collection was accepted by FAC, however it has not been reported on the data collection as being fully corrected or no longer valid.

**Finding 2018-008**

**Noncompliance with Procurement Over Federal Grant (Repeat Finding 2016-016, 2017-016)**

**Pass-Through Grantor:** Oklahoma Department of Commerce

**Federal Agency:** U.S. Department of Housing and Urban Development

**Assistance Listing No:** 14.269

**Federal Program Name:** Hurricane Sandy Community Development Block Grants (CDBG-DR)

**Federal Grant Award Number:** 16317 CDBG\_DR 13, 16318 CDBG-DR 13

**Federal Award Year:** 2018

**Control Category:** Procurement and Suspension and Debarment

**Questioned Costs: \$-0-**

**Finding Summary:** Expenditures requiring to be bid indicated the awarded bid amounts were not provided to county management approving the purchases. Bid advertisements from the nationwide bid association did not contain the awarded bid amounts.

**Status:** N/A It has been two (2) years since the data collection was accepted by FAC, however it has not been reported on the data collection as being fully corrected or no longer valid.

**Finding 2018-009**

**Noncompliance with Period of Performance Over Federal Grant (Repeat Finding 2016-015, 2017-015)**

**Pass-Through Grantor:** Oklahoma Department of Commerce

**Federal Agency:** U.S. Department of Housing and Urban Development

**Assistance Listing No:** 14.269

**Federal Program Name:** Hurricane Sandy Community Development Block Grants (CDBG-DR)

**Federal Grant Award Number:** 16317 CDBG\_DR 13, 16318 CDBG-DR 13

**Federal Award Year:** 2018

**Control Category:** Period of Performance

**Questioned Costs: \$-0-**

**Finding Summary:** Contracts did not meet the required Authority to Use Grant Funds (Release of Funds) requirements within one hundred twenty (120) days after the beginning of the contract authorization date.

**Status:** N/A It has been two (2) years since the data collection was accepted by FAC, however it has not been reported on the data collection as being fully corrected or no longer valid.

**Finding 2018-010**

**Noncompliance with Equipment and Real Property Over Federal Grant (Repeat Finding 2016-014, 2017-014)**

**Pass-Through Grantor:** Oklahoma Department of Commerce

**Federal Agency:** U.S. Department of Housing and Urban Development



**Assistance Listing No:** 14.269

**Federal Program Name:** Hurricane Sandy Community Development Block Grants (CDBG-DR)

**Federal Grant Award Number:** 16317 CDBG\_DR 13, 16318 CDBG-DR 13

**Federal Award Year:** 2018

**Control Category:** Equipment and Real Property Management

**Questioned Costs:** \$-0-

**Finding Summary:** Inventory is not being physically verified for existence and accuracy or filed with the County Clerk.

**Status:** N/A It has been two (2) years since the data collection was accepted by FAC, however it has not been reported on the data collection as being fully corrected or no longer valid.

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



**Cindy Byrd, CPA | State Auditor & Inspector**

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