



GARFIELD COUNTY

Financial Report

For the fiscal year ended June 30, 2017

Cindy Byrd, CPA
State Auditor & Inspector

**GARFIELD COUNTY, OKLAHOMA
FINANCIAL STATEMENT
AND INDEPENDENT AUDITOR'S REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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Cindy Byrd, CPA | State Auditor & Inspector

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February 2, 2021

TO THE CITIZENS OF
GARFIELD COUNTY, OKLAHOMA

Transmitted herewith is the audit of Garfield County, Oklahoma for the fiscal year ended June 30, 2017. 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.

Sincerely,

A handwritten signature in blue ink that reads "Cindy Byrd". The signature is fluid and cursive, with the first and last names clearly legible.

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR



**GARFIELD COUNTY OFFICIALS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Board of County Commissioners

District 1 – Marc Bolz
District 2 – Reese Wedel
District 3 – James Simunek

County Assessor

L. Wade Patterson

County Clerk

Lorie Legere

County Sheriff

Jerry Niles

County Treasurer

Kevin R. Postier

Court Clerk

Janelle Sharp

District Attorney

Michael Fields

**GARFIELD COUNTY, OKLAHOMA
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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FINANCIAL SECTION

Independent Auditor's Report

TO THE OFFICERS OF
GARFIELD COUNTY, OKLAHOMA

Report on the Financial Statement

We have audited the combined total—all county funds on the accompanying regulatory basis Statement of Receipts, Disbursements, and Changes in Cash Balances of Garfield County, Oklahoma, as of and for the year ended June 30, 2017, 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 Garfield 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 Garfield County as of June 30, 2017, 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 combined total of receipts, disbursements, and changes in cash balances for all county funds of Garfield County, for the year ended June 30, 2017, 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 combined total of all county funds on the financial statement. The supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and are not a required part of the financial statement.

The 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 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 February 1, 2021, on our consideration of Garfield 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 Garfield County's internal control over financial reporting and compliance.

A handwritten signature in blue ink that reads "Cindy Byrd". The signature is written in a cursive, flowing style.

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR

February 1, 2021

REGULATORY BASIS FINANCIAL STATEMENT

GARFIELD COUNTY, OKLAHOMA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH BALANCES—REGULATORY BASIS
(WITH COMBINING INFORMATION)
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	Beginning Cash Balances July 1, 2016	Receipts Apportioned	Transfers In	Transfers Out	Disbursements	Ending Cash Balances June 30, 2017
Combining Information:						
County General Fund	\$ 4,130,257	\$ 7,314,059	\$ 792,728	\$ -	\$ 7,000,006	\$ 5,237,038
County Highway Fund	5,169,327	6,633,976	-	-	6,226,663	5,576,640
County Health Department	1,060,933	1,496,469	-	-	1,185,221	1,372,181
Jail Sales Tax Fund	-	2,339,021	-	-	2,339,021	-
Detention Facility	143,012	2,031,396	-	-	2,042,004	132,404
Rural Fire Sales Tax	2,724,551	942,032	-	-	909,593	2,756,990
Sheriff County Prisoner Fund	107,007	309,880	-	-	320,531	96,356
Sheriff Service Fee	319,219	615,463	-	48,189	608,239	278,254
County Bridge and Road Improvement Fund	682,416	260,098	-	-	250,071	692,443
Resale Property	457,047	218,336	3,810	-	268,144	411,049
Assessor Visual Inspection	31,986	-	-	-	11,108	20,878
County Clerk Records Preservation Fee	13,026	64,910	-	-	58,587	19,349
County Clerk Lien Fee	14,048	53,043	-	-	56,584	10,507
Treasurer Mortgage Tax Certification Fee	6,472	9,400	-	-	12,115	3,757
Sheriff Training	17,171	435	-	-	9,199	8,407
Sheriff Commissary	7,960	42,278	-	-	34,610	15,628
County Assessor Fee	13,801	2,920	-	-	5,372	11,349
Sheriff Reserve	8,297	-	-	-	-	8,297
Sheriff Drug	621	-	-	-	-	621
Sheriff Environmental Quality	2,359	981	-	-	-	3,340
Sheriff Confidential Purchase	500	-	-	-	-	500
Sheriff Juvenile Justice	5,697	5,000	-	-	5,661	5,036
Sheriff DARE	1,392	-	-	-	-	1,392
Sheriff Unclaimed Property	1,414	-	-	-	-	1,414
Sheriff K9 Donation	9,536	15,000	-	-	23,210	1,326
Special Insurance	21,546	-	-	-	6,540	15,006
County Use Tax	388,401	300,181	-	-	7,251	681,331
Contingency Fund	744,539	-	-	744,539	-	-
Safe Room Program	1,080	-	-	-	-	1,080
Local Emergency Planning	14,617	-	-	-	282	14,335
Garfield County Emergency Management Program	5,052	-	-	-	-	5,052
Garfield County Drug Court	84,398	159,999	-	-	198,004	46,393
Court Funded Payroll	3,285	118,343	-	-	119,851	1,777
Combined Total - All County Funds, as Restated	\$ 16,190,967	\$ 22,933,220	\$ 796,538	\$ 792,728	\$ 21,697,867	\$ 17,430,130

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

**GARFIELD COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

1. Summary of Significant Accounting Policies

A. Reporting Entity

Garfield 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 school districts. 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 as combining information within the financial statement:

County General Fund – accounts for revenues from ad valorem, officer's fees, interest earnings, and miscellaneous collections of the County. Disbursements are for the general operations of the County.

County Highway Fund – accounts for revenues from state-imposed fuel taxes and disbursements are for the maintenance and construction of county roads and bridges.

County Health Department – accounts for revenues from ad valorem taxes, miscellaneous fees charged by the health department, and state and federal funds. Disbursements are for the operation of the County Health Department.

Jail Sales Tax Fund – accounts for the collections of sales tax revenue and disbursements are made to the Criminal Justice Authority in accordance with the sales tax agreement.

Detention Facility – accounts for bond fees received from the Court Clerk, prisoner housing reimbursements received from the City of Enid, and for money sent from the Criminal

**GARFIELD COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Justice Authority. The disbursements are for maintaining and operating the Garfield County Detention Facility.

Rural Fire Sales Tax – accounts for the sales tax received for the operation of the Breckenridge, Covington, Douglas, Drummond, Fairmont, Garber, Hillsdale, Hunter, Kremlin, Lahoma, Waukomis, and Pioneer rural fire departments.

Sheriff County Prisoner Fund – accounts for the collection and disbursement of money supplied to the Sheriff's office for the housing of prisoners for towns, tribes, and other counties. This money can be used for any lawful expenditure of the Sheriff's office.

Sheriff Service Fee – accounts for revenues from fees charged for serving summons and notices. Disbursements are for any lawful expense of the Sheriff's office.

County Bridge and Road Improvement Fund – accounts for state receipts and disbursements are for the purpose of maintaining bridges and roads.

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.

Assessor Visual Inspection – accounts for the collection and expenditure of monies by the Assessor as restricted by state statute for the visual inspection program.

County Clerk Records Preservation Fee – accounts for revenues from a fee charged by the County Clerk for recording instruments. Disbursements are for the maintenance and preservation of public records.

County Clerk Lien Fee – accounts for revenues from a fee charged by the County Clerk for filing liens. Disbursements are for any lawful expense of the County Clerk's office.

Treasurer Mortgage Tax Certification Fee – accounts for revenues from a fee for certifying mortgages. Disbursements are for any lawful expense of the Treasurer's office.

Sheriff Training – accounts for the collection and disbursement of money supplied to the Sheriff's office for the training of officers.

Sheriff Commissary – accounts for the profit of collection of funds on items sold to prisoners and used to purchase additional merchandise to be sold and operation of the jail.

County Assessor Fee – accounts for revenues from fees charged by the County Assessor. Disbursements are for any lawful expense of the Assessor's office.

**GARFIELD COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Sheriff Reserve – accounts for the receipt of donations and general expenditures of the Sheriff's office.

Sheriff Drug – accounts for the collection and disbursement of forfeited property from drug cases.

Sheriff Environmental Quality – accounts for a percentage of fines imposed for littering and disbursed for rewards in the arrest and conviction of any person who violates these provisions.

Sheriff Confidential Purchase – accounts for the undercover drug purchases and the reimbursement of those funds.

Sheriff Juvenile Justice – accounts for the receipt of federal grants for the use of juvenile detention.

Sheriff DARE – accounts for the donation and disbursements of the DARE program.

Sheriff Unclaimed Property – accounts for the receipt of unclaimed property that is court ordered as property of the Sheriff's office.

Sheriff K9 Donation – accounts for the donations for the purchase of a replacement drug dog.

Special Insurance – established to administer the County's pooled self-insurance fund and accounts for receipts and disbursements for insurance loss.

County Use Tax – accounts for the use tax collected by the State of Oklahoma and disbursed to the County to be spent as directed by the Board of County Commissioners.

Contingency Fund – accounts for the amount reserved for possible future liabilities.

Safe Room Program – accounts for the funds received for the safe room rebate program funded through the Oklahoma Department of Civil Emergency Management.

Local Emergency Planning – accounts for revenues from the State of Oklahoma and disbursements are for the purchase of equipment for Emergency Management.

Garfield County Emergency Management Program – accounts for the receipt and disbursement of funds from state and local governments for civil defense purposes.

Garfield County Drug Court – accounts for funds received through the Department of Mental Health and disbursements are for the operation of the drug court program.

**GARFIELD COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Court Funded Payroll – accounts for funds deposited by the Court Clerk and disbursements are for payroll operations of the Court Clerk’s office.

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 specifies the format and presentation for 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. 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

**GARFIELD COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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).

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

**GARFIELD COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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.

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; although, the County expects such amounts, if any, to be immaterial.

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in management's opinion, the resolution of these matters will not have a material adverse effect on the financial condition of the County.

D. Sales Tax

The voters of Garfield County approved a .25% (.0025) county sales tax effective January 1, 2003, to be in effect until January 1, 2018. This sales tax is accounted for in the Jail Sales Tax Fund and disbursed to the Garfield County Criminal Justice Authority in accordance with the sales tax agreement. The sales tax is administered by the Garfield County Criminal Justice Authority for the purpose of erecting, furnishing, equipping, operating, and maintaining a new county jail. A resolution passed by the Garfield County Criminal Justice Authority directed the Garfield County Treasurer to create the Detention Facility fund. The Authority also agreed to let the Garfield County Board of County Commissioners and the Garfield County Sheriff determine how much money the Authority should send to the County to deposit into the Detention Facility Fund and use for the operations of the Garfield County Detention Facility.

The voters of Garfield County approved to extend a .10% (.0010) county sales tax effective January 1, 2015 and shall terminate December 31, 2024. The sales tax is dedicated to the twelve (12) county rural fire departments. These funds are accounted for within the Rural Fire Sales Tax fund.

**GARFIELD COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

E. Tax Abatements

The County is subject to ad valorem tax abatements granted by the State of Oklahoma in accordance with the Oklahoma Constitution, Article 10 Section 6B for qualifying manufacturing concern—ad valorem tax exemption.

Under this program, a five-year ad valorem tax exemption exempts all real and personal property that is necessary for the manufacturing of a product and facilities engaged in research and development which meet the requirements set by the Oklahoma Constitution and statutes. Under Title 68 O.S. § 2902, in exchange for the five-year exemption, qualifying manufacturing concerns must meet certain minimum investment requirements for construction, acquisition, or expansion of a manufacturing facility. In addition, there are general minimum payroll requirements that must be met and the qualifying manufacturing concern must offer basic health benefit plans to all full-time employees within 180 days of employment.

The County had \$791,517 of ad valorem taxes abated under this program for the fiscal year ended June 30, 2017.

The State has an Ad Valorem Reimbursement Fund in accordance with Title 62 O.S. § 193 that is used to reimburse the County for the loss of revenue. Monies apportioned to this fund by the State also may be transferred to other state funds or otherwise expended as directed by the Legislature. In the event monies apportioned to the Fund are insufficient to pay all claims for reimbursement, claims for reimbursement for loss of revenue due to manufacturing exemptions of ad valorem taxes shall be paid first, and any remaining funds shall be distributed proportionally among the counties making claims for reimbursement for loss of revenue for school district exemptions.

F. Interfund Transfers

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

- \$3,810 was transferred from the Excess Resale fund (a trust and agency fund) to the Resale Property fund in accordance with 68 O.S. § 3131C.
- \$744,539 was transferred from the Contingency Fund to the County General Fund by Board of County Commissioner Resolution to close out the fund.
- \$48,189 was transferred from the Sheriff Service Fee fund to the County General Fund to consolidate Courthouse Security into the County General Fund to pay for the salaries of courthouse security at the courthouse.

**GARFIELD COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

G. Restatement of Fund Balance

During the fiscal year, the County had a reclassification of funds. Sheriff Estray Animal was reclassified as a trust and agency fund.

Prior year ending balance, as reported	\$16,191,677
Funds reclassified as Trust and Agency Funds:	
Sheriff Estray Animal reclassified from a	
County Fund to a Trust and Agency fund	<u>710</u>
Prior year ending balance, as restated	<u>\$16,190,967</u>

SUPPLEMENTARY INFORMATION

GARFIELD COUNTY, OKLAHOMA
COMPARATIVE SCHEDULE OF RECEIPTS, EXPENDITURES, AND
CHANGES IN CASH BALANCES—BUDGET AND ACTUAL—BUDGETARY BASIS—
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

	General Fund		
	Budget	Actual	Variance
Beginning Cash Balances	\$ 4,130,257	\$ 4,130,257	\$ -
Less: Prior Year Outstanding Warrants	(170,096)	(170,096)	-
Less: Prior Year Encumbrances	(114,798)	(29,233)	85,565
Beginning Cash Balances, Budgetary Basis	<u>3,845,363</u>	<u>3,930,928</u>	<u>85,565</u>
Residual Transfers		792,728	
Total Receipts, Budgetary Basis	<u>6,009,466</u>	<u>7,314,059</u>	<u>1,304,593</u>
Total Expenditures, Budgetary Basis	<u>9,854,829</u>	<u>7,069,095</u>	<u>2,785,734</u>
Excess of Receipts and Beginning Cash Balances Over Expenditures, Budgetary Basis	<u>\$ -</u>	4,175,892	<u>\$ 4,175,892</u>
Reconciliation to Statement of Receipts, Disbursements, and Changes in Cash Balances			
Add: Current Year Outstanding Warrants		163,822	
Add: Current Year Encumbrances		<u>104,596</u>	
Ending Cash Balance		<u>\$ 5,237,038</u>	

GARFIELD 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, 2017

	County Health Department Fund		
	Budget	Actual	Variance
Beginning Cash Balances	\$ 1,060,933	\$ 1,060,933	\$ -
Less: Prior Year Outstanding Warrants	(110)	(110)	-
Less: Prior Year Encumbrances	(237,086)	(211,063)	26,023
Beginning Cash Balances, Budgetary Basis	<u>823,737</u>	<u>849,760</u>	<u>26,023</u>
 Total Receipts, Budgetary Basis	 <u>1,417,430</u>	 <u>1,496,469</u>	 <u>79,039</u>
 Total Expenditures, Budgetary Basis	 <u>2,241,167</u>	 <u>1,105,822</u>	 <u>1,135,345</u>
 Excess of Receipts and Beginning Cash Balances Over Expenditures, Budgetary Basis	 <u>\$ -</u>	 1,240,407	 <u>\$ 1,240,407</u>
 Reconciliation to Statement of Receipts, Disbursements, and Changes in Cash Balances			
Add: Cancelled Warrants		740	
Add: Current Year Encumbrances		124,656	
Add: Current Year Outstanding Warrants		6,378	
Ending Cash Balance		<u>\$ 1,372,181</u>	

**GARFIELD COUNTY, OKLAHOMA
NOTE TO SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

1. Budgetary Schedules

The Comparative Schedules of Receipts, Expenditures, and Changes in Cash Balances—Budget and Actual—Budgetary Basis for the General Fund and the County Health Department Fund present 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 (with Combining Information) 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.

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
GARFIELD COUNTY, OKLAHOMA

We have audited, in accordance with the 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 combined total—all funds of the accompanying Statement of Receipts, Disbursements, and Changes in Cash Balances (with Combining Information) of Garfield County, Oklahoma, as of and for the year ended June 30, 2017, and the related notes to the financial statement, which collectively comprises Garfield County's basic financial statement, prepared using accounting practices prescribed or permitted by Oklahoma state law, and have issued our report thereon dated February 1, 2021.

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 for the year ended June 30, 2017, 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 Garfield County's internal control over financial reporting (internal control) to determine the 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 Garfield County's internal control. Accordingly, we do not express an opinion on the effectiveness of Garfield County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding 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. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.



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. We consider the deficiencies described in the accompanying schedule of findings and responses to be material weaknesses: 2017-001, 2017-003, 2017-004, and 2017-006.

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. We consider the deficiencies described in the accompanying schedule of findings and responses to be significant deficiencies: 2017-002 and 2017-005.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Garfield 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 determination of financial statement amounts. 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 responses as item 2017-003 and 2017-004.

Garfield County's Response to Findings

Garfield County's response to the findings identified in our audit are described in the accompanying schedule of findings and responses. Garfield 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 the response.

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 result 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.

This report is also 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.



CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR

February 1, 2021

**GARFIELD COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

SECTION 1—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 2017-001 – Lack of County-Wide Internal Controls

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

Cause of Condition: Policies and procedures have not been designed and implemented to address the risks of the County.

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

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

Management Response:

Chairman: I will continue to meet with the other elected officials, download the checklist from the SAI website, and continue to develop County-Wide Controls policies and procedures.

County Clerk: I will continue to work with the other elected officials to develop County-Wide Controls.

County Treasurer: I will continue to work with the other elected officials to develop County-Wide Controls.

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.

**GARFIELD COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RESPONSES
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The GAO Standards – Section 1 – Fundamental Concepts of Internal Control – OV1.01 states in part:

Definition of Internal Control

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

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

Components, Principles, and Attributes

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

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

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

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

Finding 2017-002 – Reconciliation of Appropriation Ledger to General Ledger (Repeat Finding 2013-005, 2014-005, 2015-011, 2016-012)

Condition: Based on our documentation of controls, reconciliations are not being performed between the County Clerk's appropriation ledger and the County Treasurer's general ledger for all funds and on a monthly basis.

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

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

Recommendation: OSAI recommends management take steps to ensure reconciliations are performed between all funds presented on the County Clerk's appropriation ledger and the County Treasurer's general ledger. Documentation of this reconciliation should be reviewed and approved by someone other than the preparer.

**GARFIELD COUNTY, OKLAHOMA
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Management Response:

County Clerk: We have made a lot of progress working together to get the appropriation ledger to reconcile to the general ledger.

County Treasurer: This is a work in progress, and I have been working with the software vendor to resolve this.

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

Internal Control System Monitoring

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

Finding 2017-003 – Lack of Internal Controls and Noncompliance Over Sales Tax

Condition: The County has not created a separate fund for jail sales tax collections in their financial records. The County has continued to receipt in the jail sales tax collections into the Jail Sales Tax and Criminal Justice Authority fund, which is a trust and agency fund.

Cause of Condition: Policies and procedures have not been designed and implemented in regard to sales tax collections and disbursements.

Effect of Condition: This condition resulted in noncompliance with state statute and AG Opinion and could result in unrecorded transactions, misstated financial reports, undetected errors, and misappropriation of funds.

Recommendation: OSAI recommends that the sales tax be apportioned to a Special Revenue Sales Tax Fund or the General Fund in accordance with AG Opinions. In addition, the sales tax should be expended in such a manner to provide assurance that expenditures are in accordance to the purposes specified by the sales tax ballot and outlined by 68 O.S. § 1370(E). OSAI recommends the County incorporate an adjustment to the financial statements to represent the Jail Sales Tax as a county fund.

Management Response:

County Treasurer: I will work with the County Clerk and the Budget Maker to ensure County sales tax is receipted into a county fund and expended on a purchase order to the Authority.

County Clerk: I will strive to make sure we all work together to ensure jail sales tax is properly appropriated and expended to the Authority.

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Criteria: The GAO Standards – Section 2 – Objective of an Entity – OV2.23 states in part:

Compliance Objectives

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

Further, GAO Standards – Principle 6 – Defined 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 68 O.S. § 1370(E) states in part, "Any sales tax which may be levied by a county shall be designated for a particular purpose...The county shall identify the purpose of the sales tax when it is presented to the voters pursuant to the provisions of subsection A of this section...the proceeds of any sales tax levied by a county shall be deposited in the general revenue or sales tax revolving fund of the county and shall be used only for the purpose for which such sales tax was designated...."

Additionally, AG opinion 2014 OK AG 15 dated 10/31/2014 states:

4. C. As the fiscal agent responsible for superintending the funds of Canadian County, the board of county commissioners is responsible to ensure that the sales tax proceeds are not intermingled and are used exclusively for the purpose expressed in the ballot measure and resolution. The board can direct that the funds be deposited in a dedicated revolving fund and not intermingled with other revenues. Okla. Const. art. X, § 19; 68 O.S. 2011, §1370; 19 O.S. Supp. 2013, § 339; 19 O.S. 2011, § 345; *Cavin v. Bd. of County Comm'rs*, 1934 OK 245 ¶ 11, 33 P.2d 477, 479.

Finding 2017-004 – Lack of Internal Controls and Noncompliance Over the Disbursement Process (Repeat Finding 2013-003, 2014-003, 2015-008, 2016-009)

Condition: Upon inquiry and observation of the County's disbursement process and the test of thirty-five (35) disbursements and thirty-five (35) payroll expenditures reflected the following weaknesses:

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FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

- The rural fire departments left signed requisition forms with the Purchasing Agent for future purchases. The signed purchase orders are held by the Purchasing Agent to be completed upon the request of the rural fire departments. Upon request of the rural fire departments, the Purchasing Agent completes the purchase order by filling in the amount, purpose, and funds.
- Requisition and Receiving Officers are not designated out of each account.
- The duties of processing payroll were not adequately segregated. The Payroll Clerk enrolls new hires, makes payroll changes, prints payroll warrants, and prepares the end of the month payroll reports. The Payroll Clerk is also responsible for logging on to the financial institution website and initiating the direct deposit.
- A test of thirty-five (35) purchase orders reflected the following weaknesses:
 - Seven (7) were not properly encumbered.
 - Seven (7) did not have adequate supporting documentation attached.
 - One (1) used funds from a prior fiscal year.
- A test of thirty-five (35) payroll disbursements reflected the following weaknesses:
 - Four (4) were made without the correct purchase order forms.
 - Three (3) payroll claims were not signed by the employee.
 - One (1) was not properly encumbered.

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

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

Recommendation: OSAI recommends the County practice proper purchasing procedures with the prescribed forms. All purchases should be properly requisitioned, encumbered, approved, and received with proper supporting documentation attached in accordance with 19 O.S. § 1505(A) and 1505(E), as well as § 1505(C). OSAI further recommends that the County follow the prescribed forms and have correct signatures by employees and other county personnel.

Management Response:

District 1 Commissioner: I will make sure purchase orders are timely encumbered, adequate documentation is attached, and expenditures are spent out of the correct fiscal year funds.

District 2 Commissioner: I now make sure all employees sign payroll claims.

District 3 Commissioner/Chairman: I will make sure purchase orders are properly encumbered and adequate supporting documentation is attached.

County Treasurer: The elected official signs in the place of the employee if the employee is unavailable.

County Clerk: Signed blank requisitions are no longer allowed. A list of requisition and receiving officers are put through the Board of County Commissioners at the beginning of each fiscal year and all accounts are listed. Someone other than the payroll clerk does the e-verify. There are two people involved in the new

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hire process now. Payroll purchase order forms have been updated. All payroll claims are reviewed by three people to ensure all signatures are collected.

County Sheriff: I will review the process for encumbering funds for medical emergencies for inmates. The elected official signs payroll claims for employees if the employee is no longer available, but effort will be made to make sure employees sign payroll claims.

Criteria: The GAO Standards – Section 2 – Objective of an Entity – OV2.23 states in part:

Compliance Objectives

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

Further, GAO Standards – Principle 6 – Defined 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.

Further, 19 O.S. § 1505(A), 1505(C), and § 1505(E) requires county funds to be encumbered prior to the receipt of goods and/or services and disbursements of county funds should be supported with invoices and receiving reports.

Finding 2017-005 – Lack of Written Disaster Recovery Plans (Repeat Finding 2009-005, 2010-005, 2013-002, 2014-002, 2015-004, 2016-004)

Condition: The County Commissioners, County Clerk, County Treasurer, Court Clerk, County Sheriff, and County Assessor do not have current written Disaster Recovery Plans.

Cause of Condition: Policies and procedures have not been designed to develop and implement a formal Disaster Recovery Plan for each office.

Effect of Condition: The failure to have a formal Disaster Recovery Plan could result in the County being unable to function in the event of a disaster.

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Recommendation: OSAI recommends the County Commissioners, County Clerk, County Treasurer, Court Clerk, County Sheriff, and County Assessor develop a current Disaster Recovery Plan which is stored off-site. The County should study and act on different proposals to ensure that back-up tapes of all records in the County are stored in a safe, secure and remote location, off the premises from the courthouse, where information could be easily retrieved by authorized personnel in the event of a disaster.

Management Response:

District 1 Commissioner: We are making progress on getting a finished copy of the disaster recovery plans.

District 2 Commissioner: The County has a new employee as Safety Director, and he is working with Emergency Management to finish the Disaster Recovery Plans for the County offices.

District 3 Commissioner/Chairman: The County has a new employee as Safety Director that is working on the Disaster Recovery Plans for the County offices.

County Clerk: The new Safety Director for the County is close to completing the Disaster Recovery Plans for the County offices.

County Treasurer: The County is working toward completing the Disaster Recovery Plans for the County offices.

County Sheriff: Emergency Management and the Safety Director are working together to complete a Disaster Recovery Plan for the County.

County Assessor: I will work with the County and Emergency Management to develop a Disaster Recovery Plan.

Court Clerk: I will work with the County Emergency Management to develop a Disaster Recovery Plan.

Criteria: According to the standards of the Information Systems Audit and Control Association's (CobiT Delivery and Support 4.3), management should ensure that a written Disaster Recovery Plan is documented and contains the following:

- Guidelines on how to use the Recovery Plan,
- Emergency procedures to ensure the safety of all affected staff members,
- Roles and responsibilities of information services function, vendors providing recovery services, users of services and support administrative personnel,
- Listing of systems requiring alternatives (hardware, peripherals, software),
- Listing of highest to lowest priority applications, required recovery times and expected performance norms,
- Various recovery scenarios from minor to loss of total capability and response to each in sufficient detail for step-by-step execution,

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- Specific equipment and supply needs are identified such as high speed printers, signatures, forms, communications equipment, telephones, etc. and a source and alternative source defined, training and/or awareness of individual and group roles in continuity plan,
- Listing of contracted service providers,
- Logistical information on location of key resources, including back-up site for recovery operating system, applications, data files, operating manuals and program/system/user documentation,
- Current names, addresses, telephone/pager numbers of key personnel,
- Business resumption alternatives for all users for establishing alternative work locations once IT resources are available.

According to the standards of the Information Systems Audit and Control Association (CobiT 4.1, Delivery and Support, 5.3 Identity Management), information services function management should ensure that all users (internal, external, and temporary) and their activity on IT systems (business application, IT environment, system operations, development, and maintenance) are uniquely identifiable. Enable user identities via authentication mechanisms. Confirm that user access rights to systems and data are in line with defined and documented business needs and that job requirements are attached to user identities. Ensure that user access rights are requested by user management, approved by system owners and implemented by the security-responsible person. Maintain user identities and access rights in a central repository. Deploy cost-effective technical and procedural measures, and keep them current to establish user identification, implement authentication and enforce access rights.

Finding 2017-006 – Lack of Internal Controls Over the County’s Financial Statement Presentation

Condition: The County has not designed and implemented internal controls to ensure the accurate presentation of the County’s financial statement. During the review and reconciliation of the financial statement as initially prepared by the County, we determined that the beginning balance was overstated by \$4,241,749, the apportionments were understated by \$1,813,683, the disbursements were understated by \$1,509,186, which resulted in the ending balance being overstated by \$4,371,000.

Cause of Condition: Policies and procedures have not been designed and implemented to ensure that the County’s financial statement is accurately presented.

Effect of Condition: This condition resulted in the County’s financial statement being materially misstated.

Recommendation: OSAI recommends the County design and implement policies and procedures to ensure the County’s financial statement is accurately presented.

Management Response:

County Treasurer: I will work with the County Clerk and the Budget Maker to ensure County sales tax is receipted into a county fund and expended on a purchase order to the Authority.

Criteria: The County is required to present a financial statement for each fiscal year ended June 30.

**GARFIELD COUNTY, OKLAHOMA
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Title 19 O.S. § 171 states, in part, “Unless the county elects to prepare its financial statement in accordance with Generally Accepted Accounting Principles as prescribed by the Governmental Accounting Standards Board, the county shall present their financial statements in a regulatory basis of accounting.”

The limitations of the auditor are described in the American Institute of Certified Public Accountants Clarified Statements on Auditing Standards AU-C § 210, which states, in part: “The concept of an independent audit requires that the auditor's role does not involve assuming management's responsibility for the preparation and fair presentation of the financial statements or assuming responsibility for the entity's related internal control and that the auditor has a reasonable expectation of obtaining the information necessary for the audit insofar as management is able to provide or procure it. Accordingly, the premise is fundamental to the conduct of an independent audit.”



Cindy Byrd, CPA | State Auditor & Inspector

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