



GARVIN COUNTY

Financial Report

For the fiscal year ended June 30, 2022

Cindy Byrd, CPA
State Auditor & Inspector

**GARVIN COUNTY, OKLAHOMA
FINANCIAL STATEMENT
AND INDEPENDENT AUDITOR'S REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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



July 15, 2024

TO THE CITIZENS OF
GARVIN COUNTY, OKLAHOMA

Transmitted herewith is the audit of Garvin County, Oklahoma for the fiscal year ended June 30, 2022. 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". The signature is written in a cursive, flowing style.

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR

**GARVIN COUNTY OFFICIALS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Board of County Commissioners

District 1 – Randy Chandler
District 2 – Gary Ayres
District 3 – Mike Gollihare

County Assessor

Tammy Murrah

County Clerk

Lori Fulks

County Sheriff

Jim Mullett

County Treasurer

Sandy Goggans

Court Clerk

Laura Lee

District Attorney

Greg Mashburn

**GARVIN COUNTY, OKLAHOMA
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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FINANCIAL SECTION



Independent Auditor's Report

TO THE OFFICERS OF
GARVIN COUNTY, OKLAHOMA

Report on the Audit of the Financial Statement

Opinion

We have audited the total—all county funds on the accompanying regulatory basis Statement of Receipts, Disbursements, and Changes in Cash Balances of Garvin County, Oklahoma, as of and for the year ended June 30, 2022, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the regulatory basis total receipts, disbursements, and changes in cash balances for all county funds of Garvin County, as of and for the year ended June 30, 2022, in accordance with the financial reporting provisions of Title 19 O.S. § 171 of Oklahoma Statutes described in Note 1.

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 (U.S. GAAP) section of our report, the financial statement referred to above does not present fairly, in accordance with U.S. GAAP, the financial position of Garvin County as of June 30, 2022, or changes in financial position for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* (*Government Auditing Standards*), issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of Garvin County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our audit opinions.

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

As described in Note 1, the financial statement is prepared by Garvin County using accounting practices prescribed or permitted by Oklahoma state law, which is a basis of accounting other than U.S. GAAP to meet the requirements of the State of Oklahoma. The effects on the financial statement of the variances

between the regulatory basis of accounting described in Note 1 and U.S. GAAP, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management 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 prescribed or permitted by Oklahoma state law, 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.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Garvin County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit 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 Garvin County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Garvin County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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 supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with GAAS. 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 June 24, 2024, on our consideration of Garvin 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 Garvin County's internal control over financial reporting and compliance.



CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR

June 24, 2024

REGULATORY BASIS FINANCIAL STATEMENT

GARVIN COUNTY, OKLAHOMA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH BALANCES—REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Beginning Cash Balances July 1, 2021	Receipts Apportioned	Transfers In	Transfers Out	Disbursements	Ending Cash Balances June 30, 2022
County Funds:						
County General	\$ 2,477,950	\$ 3,978,123	\$ 46,637	\$ -	\$ 4,124,532	\$ 2,378,178
County Highway Unrestricted	6,582,244	10,768,668	-	-	7,469,172	9,881,740
Sales Tax	424,876	-	-	24,384	-	400,492
Use Tax-ST	3,629,323	635,594	-	-	331,588	3,933,329
County Bridge and Road Improvement	2,563,712	661,209	-	-	117,948	3,106,973
Emergency Management	5,053	1,000	-	-	473	5,580
General Gov't-ST	5,644,132	171,111	-	-	91,950	5,723,293
Reward Fund	998	250	-	-	-	1,248
Resale Property	983,422	360,834	22,515	-	98,605	1,268,166
Sheriff-ST	94,641	671,289	-	-	334,982	430,948
Health	1,281,104	773,819	-	-	745,348	1,309,575
Sheriff Service Fee	357,764	574,131	477,113	-	692,920	716,088
County Clerk Lien Fee	606,152	58,216	-	-	28,230	636,138
Treasurer Mortgage Certification	118,276	5,025	-	-	-	123,301
Assessor Revolving Fee	7,496	6,800	-	-	-	14,296
Rural Fire-ST	1,711,009	1,151,197	2,005	-	807,362	2,056,849
Community Service Program	177	-	-	-	-	177
Sheriff Drug Buy	1,355	-	-	-	-	1,355
Roads and Bridges-ST	875,663	280,401	24,384	-	460,394	720,054
Free Fair Building	10,886	500	-	-	807	10,579
911 Phone Fees	457,317	483,151	328,707	-	558,752	710,423
911 Wireless	18,707	-	-	18,707	-	-
Sheriff Training	3,397	74	-	-	2,054	1,417
County Sinking Fund	49,703	894	-	-	-	50,597
Safe Room Grant	2,785	-	-	-	-	2,785
E-911 Sales Tax	180,532	346,312	491	-	119,075	408,260
Court Clerk Payroll	24,814	210,000	-	-	204,848	29,966
Sheriff Commissary	42,218	67,634	-	-	55,765	54,087
County Clerk Records Management and Preservation Fund	184,848	94,860	-	-	100,085	179,623
Emergency Management-ST	73,785	46,730	-	-	64,747	55,768
Sheriff Forfeiture	292	-	-	-	-	292
National Association of County and City Health Officials	137	10,000	-	-	137	10,000
County Donations	10,688	53,415	-	-	4,304	59,799
COVID Aid and Relief	836,246	-	-	836,246	-	-
American Rescue Plan Act 2021	2,691,269	18,794	-	-	274,433	2,435,630
Ambulance Service District-ST	-	781,015	-	-	57,214	723,801
Senior Citizens-ST	-	43,390	-	-	-	43,390
Extension-ST	-	43,390	-	-	-	43,390
Safe Oklahoma - AG Grant	-	4,097	-	-	4,097	-
Total - All County Funds	\$ 31,952,971	\$ 22,301,923	\$ 901,852	\$ 879,337	\$ 16,749,822	\$ 37,527,587

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

**GARVIN COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

1. Summary of Significant Accounting Policies

A. Reporting Entity

Garvin 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 service 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.

Sales Tax – accounts for the collection of sales tax monies and disbursements as restricted by the sales tax ballot approved by the voters of the County.

Use Tax-ST – accounts for the collections of use tax monies and disbursements as restricted by resolution approved by the Board of County Commissioners.

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

**GARVIN COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Emergency Management – accounts for the collection of grant monies and disbursements as restricted by the grant agreement.

General Gov't-ST – accounts for the collection of sales tax monies and disbursements as restricted by the sales tax ballot approved by the voters of the County.

Reward Fund – accounts for the collection of fees directed by district court for the dumping of trash and disbursements are paid to citizens reporting illegal dumping to the local policing departments.

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

Sheriff-ST – accounts for the collection of sales tax monies and disbursements as restricted by the sales tax ballot approved by the voters of the County.

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

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 telephone proceeds and disbursements as restricted by state statute.

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

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

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

Rural Fire-ST – accounts for the collection of sales tax monies and disbursements as restricted by the sales tax ballot approved by the voters of the County.

Community Service Program – accounts for the collection of funding through the State Department of Corrections for administrative expenses and supervision of offenders.

Sheriff Drug Buy – accounts for proceeds from drug forfeitures and is used for payments for the purchase of illegal drugs in sting operations.

Roads and Bridges-ST – accounts for the collection of sales tax monies and disbursements as restricted by the sales tax ballot approved by the voters of the County.

**GARVIN COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Free Fair Building – accounts for the collection of grant monies and disbursements as restricted by the grant agreement.

911 Phone Fees – accounts for the collection of fees imposed on telephone users within the County and disbursements are for the operations of emergency 911 services.

911 Wireless – accounts for monies received from the wireless telephone companies for operation of the emergency 911 services.

Sheriff Training – accounts for collections generated from the sale of unclaimed property and disbursements as restricted by state statute.

County Sinking Fund – accounts for the collection of an ad valorem tax levy to be disbursed for the payment of the judgement indebtedness. Currently there is no long-term debt.

Safe Room Grant – accounts for grant funds received from the federal Emergency Management Agency and disbursements are made to individuals for safe room projects.

E-911 Sales Tax – accounts for the collection of sales tax monies and disbursements as restricted by the sales tax ballot approved by the voters of the County.

Court Clerk Payroll – accounts for collections from the Court Clerk and disbursements are for payroll of Court Fund employees.

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

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

Emergency Management-ST – accounts for the collection of sales tax monies and disbursements as restricted by the sales tax ballot approved by the voters of the County.

Sheriff Forfeiture – accounts for the collection of monies of the Sheriff's percentage of drug forfeitures and disbursements as restricted by state statute.

National Association of County and City Health Officials – accounts for the collection of federal grant monies and disbursements 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.

**GARVIN COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

COVID Aid and Relief – accounts for the proceeds of the Coronavirus Relief Fund reimbursements and may be appropriated to any lawful purpose (department) of the County as directed by a resolution approved by the Board of County Commissioners.

American Rescue Plan Act 2021 – accounts for 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.

Ambulance Service District-ST – accounts for the collection of sales tax monies and disbursements as restricted by the sales tax ballot approved by the voters of the County.

Senior Citizens-ST – accounts for the collection of sales tax monies and disbursements as restricted by the sales tax ballot approved by the voters of the County.

Extension-ST – accounts for the collection of sales tax monies and disbursements as restricted by the sales tax ballot approved by the voters of the County.

Safe Oklahoma – AG Grant – accounts for agreements between the Office of Attorney General of Oklahoma and the Garvin County Sheriff's Office to provide \$10,000 for over time paid to deputies to target violent crimes.

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 (U.S. GAAP), 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 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.

**GARVIN COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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).

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."

**GARVIN COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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.

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.

**GARVIN COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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 March 6, 2012

The voters of Garvin County approved a permanent one-fourth percent (1/4%) sales tax effective March 6, 2012. This sales tax was established to provide revenue for the maintenance and operation of the twelve (12) fire departments of Garvin County and the Emergency Management Department of Garvin County. These funds are accounted for in the Rural Fire-ST and Emergency Management-ST funds.

Sales Tax of April 6, 2021 -Proposition Number 1

The voters of Garvin County approved a one-fifth (1/5) of the existing one-half percent (1/2%) sales tax effective July 1, 2021, for seven (7) years expiring June 30, 2028. This sales tax was established to provide revenue for the maintenance and operation of roads and bridges of Garvin County, maintenance and operation of Garvin County, senior citizen organizations of Garvin County, and OSU Extension of Garvin County. These funds are accounted for in the Roads and Bridges-ST, General Gov't-ST, Senior Citizen-ST, and Extension-ST funds.

Sales Tax of April 6, 2021 -Proposition Number 2

The voters of Garvin County approved a four-fifth (4/5) of the existing one-half percent (1/2%) sales tax effective July 1, 2021, for seven (7) years expiring June 30, 2028. This sales tax was established to provide revenue for the maintenance and operation of the Sheriff's Department and County Jail of Garvin County, maintenance and operation of 911 services of Garvin County, and public ambulance services of Garvin County. These funds are accounted for in the Sheriff-ST, E-911 Sales Tax, and Ambulance Service District-ST funds.

E. Interfund Transfers

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

- \$836,246 was transferred by BOCC resolution from the COVID Aid and Relief fund for the purpose of reimbursement of expenses incurred during the pandemic to the following funds:
 - \$46,637 to County General
 - \$477,113 to Sheriff Service Fee
 - \$2,005 to Rural Fire-ST
 - \$310,000 to 911 Phone Fees
 - \$491 to E-911 Sales Tax

**GARVIN COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

- \$18,707 was transferred from the 911 Wireless fund to the 911 Phone Fees fund by BOCC resolution for the purpose of closing the fund.
- \$22,515 was transferred from Excess Resale (a trust and agency fund) to the Resale Property fund in accordance with 68 O.S. § 3131D.
- \$24,384 was transferred from the Sales Tax fund to the Roads and Bridges-ST fund to correct a transfer error that occurred in the prior fiscal year.

SUPPLEMENTARY INFORMATION

GARVIN COUNTY, OKLAHOMA
COMPARATIVE SCHEDULE OF EXPENDITURES—BUDGET AND ACTUAL—
BUDGETARY BASIS—GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	General Fund		
	Budget	Actual	Variance
District Attorney - County	\$ 32,000	\$ 28,000	\$ 4,000
County Sheriff	870,322	847,240	23,082
County Treasurer	289,564	261,642	27,922
County Commissioners	303,113	272,880	30,233
OSU Extension	105,601	60,564	45,037
County Clerk	275,360	213,388	61,972
County Court Clerk	205,280	197,211	8,069
County Assessor	231,132	219,206	11,926
Visual Inspection	443,696	417,763	25,933
General Government	899,044	555,909	343,135
Excise Equalization	6,575	1,465	5,110
Election Board	128,563	104,595	23,968
Insurance/Benefits	1,661,398	774,138	887,260
County Purchasing	61,567	45,601	15,966
Emergency Management	119,301	97,553	21,748
Charity	12,000	315	11,685
Courthouse Security	89,162	85,374	3,788
County Audit Budget	30,461	1,280	29,181
Free Fair	52,940	29,541	23,399
Total Expenditures, Budgetary Basis	<u>\$ 5,817,079</u>	<u>\$ 4,213,665</u>	<u>\$ 1,603,414</u>

GARVIN COUNTY, OKLAHOMA
COMPARATIVE SCHEDULE OF EXPENDITURES—BUDGET AND ACTUAL—
BUDGETARY BASIS—HEALTH FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Health Fund		
	Budget	Actual	Variance
Health and Welfare	\$ 1,761,044	\$ 746,699	\$ 1,014,345
Total Expenditures, Budgetary Basis	<u>\$ 1,761,044</u>	<u>\$ 746,699</u>	<u>\$ 1,014,345</u>

**GARVIN COUNTY, OKLAHOMA
NOTE TO SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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.

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
GARVIN COUNTY, OKLAHOMA

We have audited, in accordance with auditing standards generally accepted in the United States of America (GAAS) 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 Garvin County, Oklahoma, as of and for the year ended June 30, 2022, and the related notes to the financial statement, which collectively comprise Garvin County's financial statement, prepared using accounting practices prescribed or permitted by Oklahoma state law, and have issued our report thereon dated June 24, 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 (U.S. GAAP). 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, 2022, on the basis of accounting prescribed by Oklahoma state law, described in Note 1.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered Garvin 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 Garvin County's internal control. Accordingly, we do not express an opinion on the effectiveness of Garvin 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 responses that we consider to be material weaknesses: 2022-001, 2022-004, and 2022-013.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Garvin 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 responses as item 2022-004.

We noted certain matters regarding statutory compliance that we reported to the management of Garvin County, which are included in Section 2 of the schedule of findings and responses contained in this report.

Garvin County's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Garvin County's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. Garvin County's response was not subjected to the other 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

June 24, 2024

**GARVIN COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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 2022-001 – Lack of County-Wide Internal Controls (Repeat Finding – 2013-001, 2014-001, 2016-001, 2019-001, 2020-001, 2021-001)

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

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

Cause of Condition: Policies and procedures have not been designed and implemented to address Risk Assessment and Monitoring control activities of the County and to safeguard data from unauthorized modifications, loss, or disclosure.

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. These conditions could result in compromised security for the computers, computer progress, and data.

Recommendation: The Oklahoma State Auditor & Inspector’s Office (OSAI) recommends that the County design and implement policies and procedures to document their internal control framework and to safeguard data from unauthorized modifications, loss, or disclosure. This documentation should outline the importance of internal controls, the risk that the County has identified, the control activities established to address the risk, the steps taken to properly communicate pertinent information in a timely manner and the methodology to monitor 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, Board of County Commissioners: The Board of County Commissioners will work towards assessing and identifying risks to design written county-wide controls.

County Clerk: The County Clerk’s office has implemented internal controls over information systems.

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

**GARVIN COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

best practices and may be applied as a framework for an internal control system for state, local, and quasi-governmental entities.

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

Definition of Internal Control

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

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

Components, Principles, and Attributes

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

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

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

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

Further, according to the standards of the Information Systems Audit and Control Association (CobiT, Deliver and Support Ds5), the need to maintain the integrity of information and protect IT assets requires a security management process. This process includes establishing and maintaining IT security roles and responsibilities, policies, standards, and procedures. Security management also includes performing security monitoring and periodic testing and implementing corrective actions for identified security weaknesses or incidents. Effective security management protects all IT assets to minimize the business impact of security vulnerabilities and incidents.

Finding 2022-004 – Lack of Internal Controls and Noncompliance Over the Payroll Process (Repeat Finding – 2007-002, 2008-002, 2012-002, 2013-003, 2014-003, 2016-004, 2019-004, 2020-004, 2021-004)

Condition: Upon inquiry and observation of the payroll disbursement process, the following was noted:

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

**GARVIN COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

- Documentation of requested payroll changes is not maintained by the payroll clerk.

Cause of Condition: Policies and procedures have not been designed and implemented to strengthen internal controls.

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

Recommendation: OSAI recommends the County implement a system of internal controls over the payroll process. Such controls should include implementing a review process with adequate documentation to support the review.

Management Response:

County Clerk: I will work to design and implement reviews over the payroll process.

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

Segregation of Duties

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

Additionally, Principle 10 - Segregation of Duties states:

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

10.13 - Segregation of duties helps prevent fraud, waste, and abuse in the internal control system. Management considers the need to separate control activities related to authority, custody, and accounting of operations to achieve adequate segregation of duties. In particular, segregation of duties can address the risk of management override. Management override circumvents existing control activities and increases fraud risk.

Management addresses this risk through segregation of duties but cannot absolutely prevent it because of the risk of collusion, where two or more employees act together to commit fraud.

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

**GARVIN COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Finding 2022-013 – Lack of Internal Controls and Noncompliance Over the Reconciliation Process Between the County Clerk and the County Treasurer

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

- Audit evidence did not exist to support monthly reconciliations between the appropriation ledger of the County Clerk and the general ledger of the County Treasurer.
- The general ledger of the County Treasurer reported a balance of \$400,492 for the Sales Tax fund; however, the Sales Tax fund did not exist on the appropriation ledger of the County Clerk at June 30, 2022.

Cause of Condition: Policies and procedures have not been designed to ensure funds are reconciled between the County Clerk and County Treasurer.

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

Recommendation: OSAI recommends the County Clerk and County Treasurer design internal controls to ensure all funds are reconciled, variances investigated, and errors corrected. Further, OSAI recommends that internal controls be designed and implemented to ensure sales tax collections are appropriated in accordance with the sales tax ballot and in accordance with the AG Opinions and 68 O.S. § 1370E.

Management Response:

County Clerk: We will work to ensure all accounts are reconciled monthly between the County Treasurer and County Clerk. We will evaluate the variances on the listed funds and take corrective action.

County Treasurer: We will work to ensure all accounts are reconciled monthly between the County Treasurer and County Clerk. We will evaluate the variances on the listed funds and take corrective action.

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.

Principle 10 – Design Control Activities – 10.03 states in part:

Appropriate documentation of transactions and internal control

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

**GARVIN COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

GAO Standards – Section 2 – Establishing an Effective Internal Control System – OV2.24 states in part:

Safeguarding of Assets

Management designs an internal control system to provide reasonable assurance regarding prevention or prompt detection and correction of unauthorized acquisition, use, or disposition of an entity's assets.

Title 68 O.S. § 1370E, requires the sales tax collections be deposited in the general revenue or sales tax revolving fund of the County and be used only for the purpose for which such sales tax was designated.

Further, AG opinion 2005 OK AG 23 dated 07/13/2005 states:

“3. Proceeds of a county sales tax voted for a specific purpose but placed in the county's general fund must be accounted for as a discrete fund, and any surplus not needed for the stated purpose during one fiscal year must be transferred to the county budget for the next fiscal year, for the same specified purpose.”

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.”

SECTION 2—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 2022-008 – Lack of Internal Controls Over the Inmate Trust Fund Checking Account and Noncompliance Over Reporting Requirements of the County Sheriff Commissary and the Sheriff Board of Prisoners

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

- The County Sheriff prepared an annual County Sheriff Commissary report and filed it with the Board of County Commissioners (BOCC) by January 15th; however, the report did not reconcile with the County Treasurer.

**GARVIN COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

- Medical costs withheld from inmate accounts are apportioned and appropriated to the Sheriff Service Fee fund instead of the Sheriff Commissary fund.
- The County Sheriff did not prepare an annual Sheriff Board of Prisoners report to file with the BOCC by January 15th.
- Inmate Trust Fund balances are not reconciled to the Inmate Trust Fund Checking Account.

Cause of Condition: Policies and procedures have not been designed and implemented to ensure that controls are in place regarding the Inmate Trust Fund Checking Account, Sheriff Commissary and Sheriff Board of Prisoners reports.

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

Recommendation: OSAI recommends management be aware of these conditions and implement procedures to ensure compliance with state statutes.

- An annual Sheriff Commissary report should be filed with the BOCC by January 15th and reconcile with the County Treasurer.
- Medical costs withheld from inmate accounts should be apportioned and appropriated into the Sheriff Commissary fund.
- An annual Sheriff Board of Prisoners report should be filed with the BOCC by January 15th documenting incarceration recovery costs and disbursements.
- Inmate trust fund balances should be reconciled to the checking account on a monthly basis. Reconciliations should be prepared and reviewed by separate individuals.

Management Response:

County Sheriff: I have carefully reviewed the findings outlined in the recent audit conducted by the Office of the State Auditor and Inspector and all items have been corrected.

Criteria: The GAO Standards – Section 2 – Objectives 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.

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.

**GARVIN COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Title 19 O.S. § 180.43A states in part, “Each county sheriff may contract with any public or private entity engaged in the business of transportation of prisoners, the Department of Justice of the United States of America, the Department of Corrections, or any municipality of this state for the feeding, care, housing, and upkeep of federal, state, or municipal prisoners, or alien detainees incarcerated in the county jail.....

..... The sheriff shall file an annual report with the board of county commissioners no later than January 15 of each year. The State Auditor and Inspector shall conduct an audit of the report as on other public records of the county.

Title 19 O.S. § 180.43D states in part, “Each county sheriff may operate...a commissary for the benefit of persons lawfully confined in the county jail under the custody of the county sheriff. Any funds received pursuant to said operations shall be the funds of the county where the persons are incarcerated and shall be deposited in the Sheriff's Commissary Account. The sheriff shall be permitted to expend the funds to improve or provide jail services. The sheriff shall be permitted to expend any surplus in the Sheriff's Commissary Account for administering expenses for training equipment, travel or for capital expenditures. The claims for expenses shall be filed with and allowed by the board of county commissioners in the same manner as other claims. The sheriff shall receive no compensation for the operation of said commissary. The sheriff shall file an annual report on any said commissary under his or her operation no later than January 15 of each year...”

Title 19 O.S. § 531 states, “A. Notwithstanding any other provisions of law, the county sheriff may establish a checking account, to be designated the "Inmate Trust Fund Checking Account", to be managed by the county sheriff and maintained separately from regular county funds. The checking account shall be subject to audit by the State Auditor and Inspector. The county sheriff shall deposit all monies collected from inmates incarcerated in the county jail into this checking account and may write checks to the Sheriff's Commissary Account for purchases made by the inmate during his or her incarceration and to the inmate from unencumbered balances due the inmate upon his or her discharge.

B. The sheriff may deduct an amount of Eight Dollars (\$8.00) or more from any monies collected from an inmate as a medical payment on account for each medical services visit the inmate receives while incarcerated in the county jail, except as otherwise provided in this subsection. The county sheriff may deduct an amount of ten cents (\$0.10) per page from any monies collected from an inmate for copies made at the request of the inmate. Any offender injured during the commission of a felony or misdemeanor offense or treated for any other medical condition or illness while incarcerated shall be required to reimburse the sheriff the full amount paid by the sheriff for any medical care or treatment administered to such offender during any period of incarceration in the county jail. The sheriff may deduct the costs of medical care and treatment whether resulting from the commission of a felony or misdemeanor offense or for emergency or routine medical services from any money collected from such inmate's jail account at a rate of Eight Dollars (\$8.00) or more per visit for medication or service dispensed. If the funds collected

**GARVIN COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

from the inmate's jail account are insufficient to satisfy the actual or minimal payment on account for medical costs, the sheriff shall collect the remaining balance of the medical care and treatment as provided in Section 979a of Title 22 of the Oklahoma Statutes.

C. The State Auditor and Inspector shall prescribe procedures for the operation of the Inmate Trust Fund Checking Account. Banking fees on the account may be paid out of the Sheriff Commissary Account or the county sheriff's Service Fee Cash Fund.



Cindy Byrd, CPA | State Auditor & Inspector

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