



# HARPER COUNTY

## Operational Audit

For the fiscal year ended June 30, 2015

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

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

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Cindy Byrd, CPA | State Auditor & Inspector

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February 15, 2019

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

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

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

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

Sincerely,

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

CINDY BYRD, CPA  
OKLAHOMA STATE AUDITOR & INSPECTOR



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

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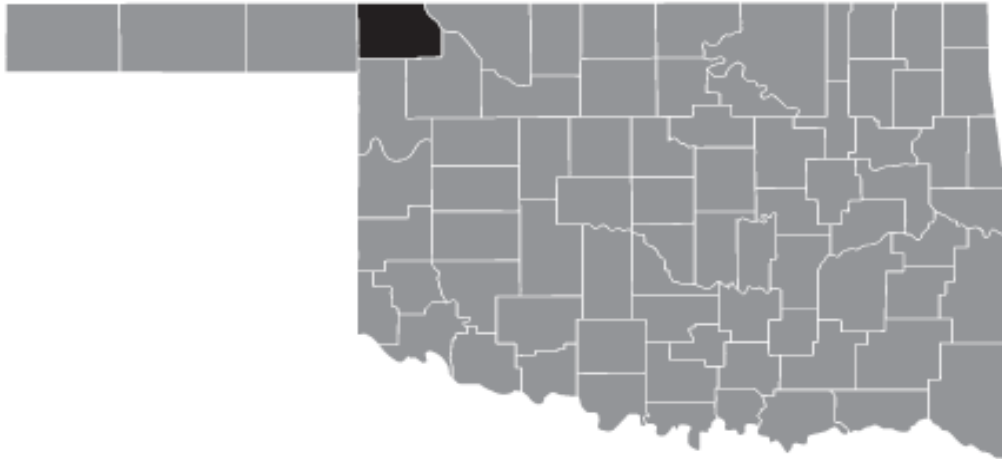
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**PRESENTED FOR INFORMATIONAL PURPOSES ONLY**

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

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Part of the area opened in the land run of September 16, 1893, Harper County was named for Oscar G. Harper, clerk of the Oklahoma Constitutional Convention.

The mainstay of the Harper County economy is agriculture, but the production of oil and gas also plays an important economic role. Prime cattle are in evidence throughout the area's feed yards. A modern veterinarian clinic and hospital with facilities for large animal surgery is close at hand.

Located on the old Military Trail from Fort Supply to Fort Dodge, Buffalo, the county seat, is twelve miles south of the Kansas line and approximately thirty miles from Texas.

With many of its original stone buildings still in use, Buffalo is home of the State Highway Department's Sixth Division Headquarters. Two schools, the Harper County Community Hospital, and an airport, are located in Buffalo. Laverne also has an airport.

Famous country residents include Roy Dunn, world champion wrestler; Mel Harpe, who recommended Knute Rockne as football coach for Notre Dame; and Jane Jayroe, Miss America, 1967. Annual events include the County Fair during early fall and the Laverne Trade Show. The Old Settler's Picnic has been held on the third Sunday in August annually since 1940. For more information, call the county clerk: 580/735-2012.

County Seat – Buffalo

Area – 1,040.96 Square Miles

County Population – 3,812  
(2014 est.)

Farms – 532

Land in Farms – 617,812 Acres

Primary Source: Oklahoma Almanac 2015-2016

**Board of County Commissioners**

District 1 – Cody Hickman  
District 2 – Carl Lavery  
District 3 – Steve Myatt

**County Assessor**

Lynette Ingraham

**County Clerk**

Karen Hickman

**County Sheriff**

Marty Drew

**County Treasurer**

Peggy Tillery

**Court Clerk**

Rae-Jean Burke

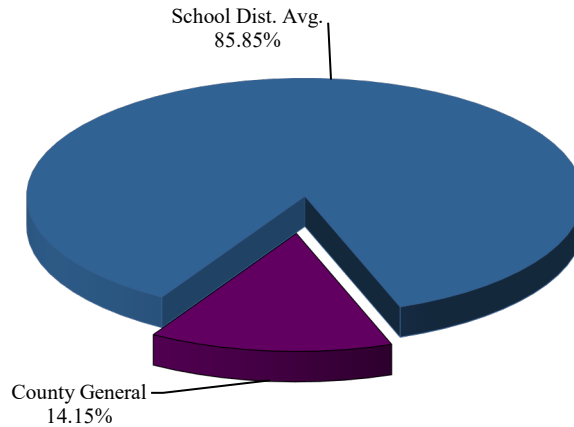
**District Attorney**

James Boring

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

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



<u>County-Wide Millages</u>		<u>School District Millages</u>							
County General	10.29								
			Gen.	Bldg.	Skg.	Common	Career Tech.	EMS	Total
Town of Laverne	1-T	36.85	5.26	-	4.12	-	3.16	49.39	
Rural Laverne	1-R	36.85	5.26	-	4.12	-	3.16	49.39	
Town of Rosston	1T-2	36.85	5.26	-	4.12	-	3.16	49.39	
Town of May	JT-5	35.15	5.02	11.05	4.12	12.25	-	67.59	
Town of Buffalo	4-T	36.57	5.22	8.55	4.12	12.25	3.13	69.84	
Rural Buffalo	4-R	36.57	5.22	8.55	4.12	12.25	3.13	69.84	
Woodward	J-1	35.14	5.02	18.23	4.12	12.25	-	74.76	
Fort Supply	J-5	35.15	5.02	11.05	4.12	12.25	-	67.59	
Freedom	J-6	37.99	5.43	2.25	4.12	14.11	-	63.90	



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

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## **Sales Tax**

### **Sales Tax of November 8, 2011**

The voters of Harper County approved a one percent (1%) sales tax on November 8, 2011. This sales tax was established to provide funds to the Harper County OSU Extension Office (9%); Harper County Free Fair (10%); Harper County Rural Fire Association (11%); Buffalo EMS (8%); Laverne EMS (8%); Laverne Senior Citizens (.5%); Buffalo Senior Citizens (.5%); Harper County Rural Development Council (2%); Laverne Delphian Municipal Library (.5%); Buffalo Public Library (.5%); Harper County Health Department (14%); Harper County General Fund (36%). The sales tax became effective July 1, 2012 and expires June 30, 2017. These funds are accounted for separately in special revenue funds as noted below:

- County Sales Tax – OSU Extension
- County Sales Tax – Free Fair
- County Sales Tax – Rural Fire
- County Sales Tax – Buffalo EMS
- County Sales Tax – Laverne EMS
- County Sales Tax – Laverne Senior Citizens
- County Sales Tax – Buffalo Senior Citizens
- County Sales Tax – Rural Development
- County Sales Tax – Laverne Delphian Library
- County Sales Tax – Buffalo Library
- County Sales Tax – Health Department
- County Sales Tax – County General

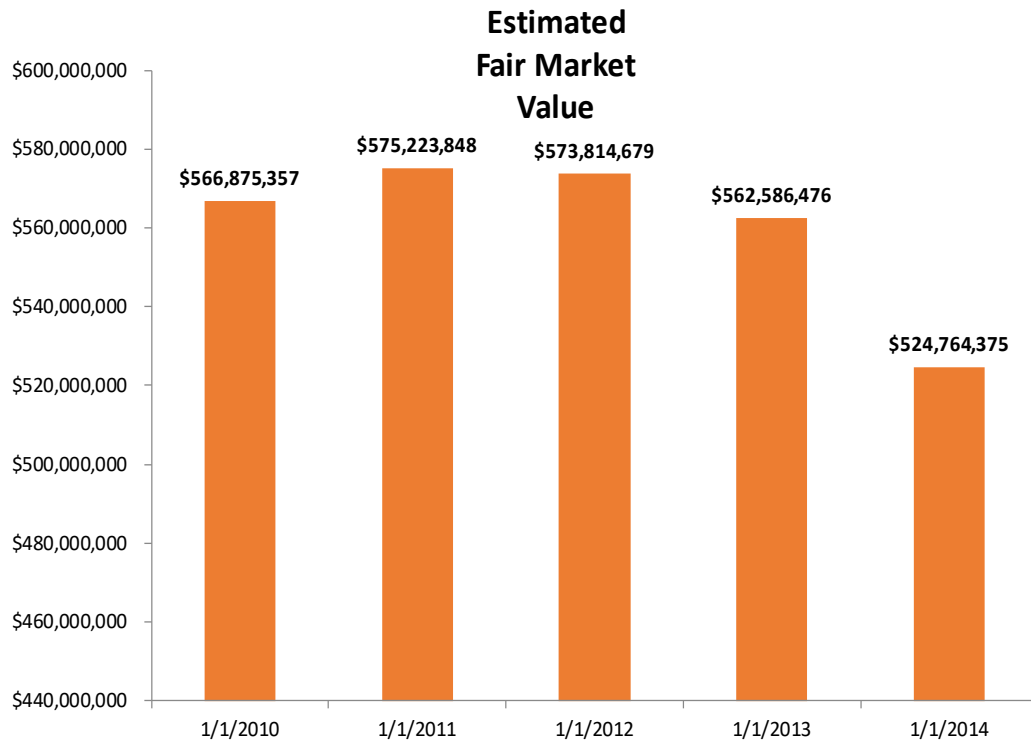
### **Sales Tax of March 6, 2012**

The voters of Harper County also approved a one percent (1%) sales tax for providing funds for General Operations and Capital Improvements of Health Care Facilities, for purposes pertaining to the health and general well-being of the people of Harper County, Oklahoma. The sales tax became effective May 1, 2013 and expires April 30, 2018. These funds are accounted in County Sales Tax – County Hospital fund.

During the fiscal year the County collected \$1,034,231 in total sales tax.

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

Valuation Date	Personal	Public Service	Real Estate	Homestead Exemption	Net Value	Estimated Fair Market Value
1/1/2014	\$29,299,573	\$27,699,833	\$21,379,007	\$916,363	\$77,462,050	\$524,764,375
1/1/2013	\$36,819,624	\$25,269,038	\$20,252,640	\$944,267	\$81,397,035	\$562,586,476
1/1/2012	\$39,368,642	\$23,733,839	\$20,053,316	\$951,504	\$82,204,293	\$573,814,679
1/1/2011	\$39,530,072	\$24,844,886	\$19,489,922	\$966,961	\$82,897,919	\$575,223,848
1/1/2010	\$38,834,657	\$24,787,606	\$19,160,106	\$983,149	\$81,799,220	\$566,875,357

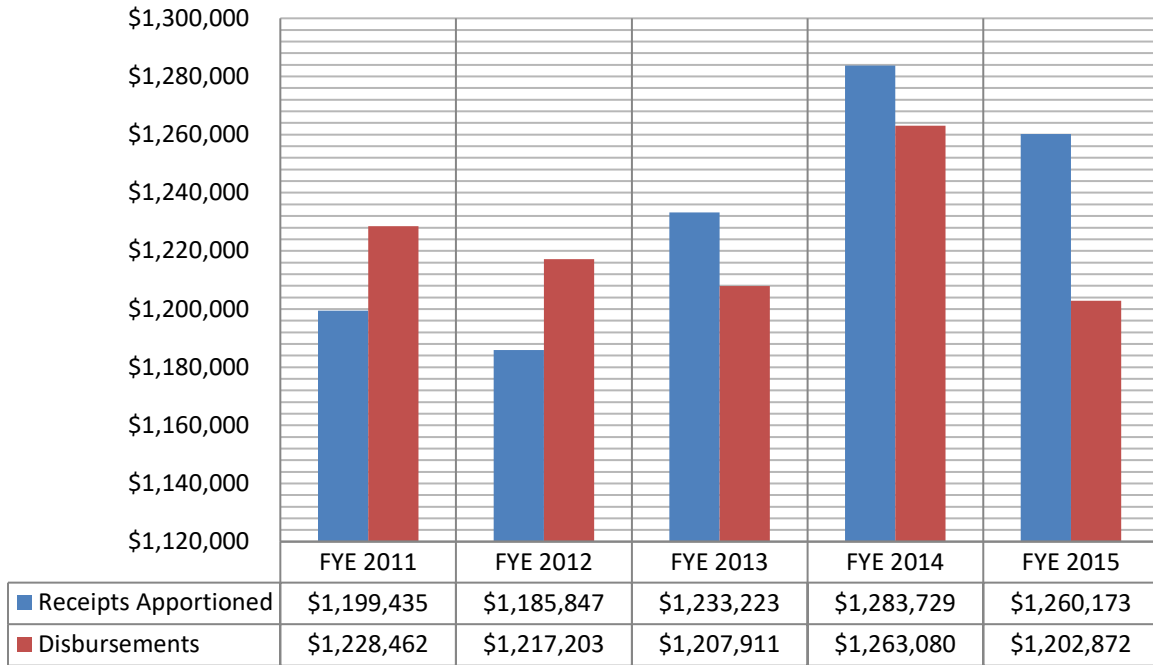


**HARPER COUNTY, OKLAHOMA  
COUNTY GENERAL FUND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

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## County General Fund

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

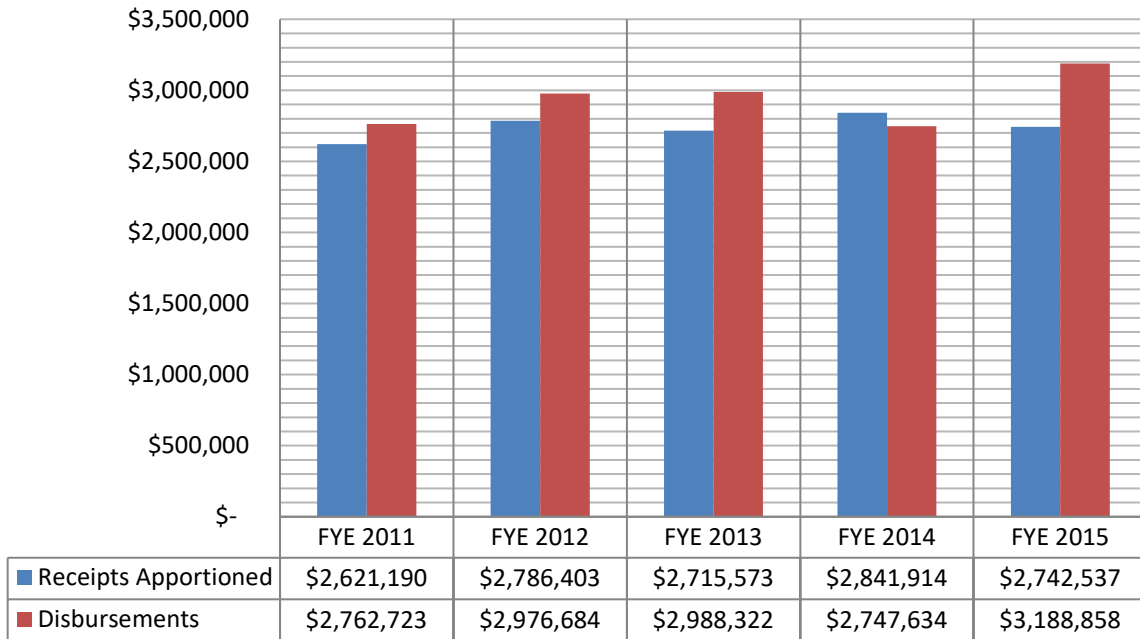


**HARPER COUNTY, OKLAHOMA  
COUNTY HIGHWAY FUND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

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## County Highway Fund

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



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

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

	Beginning Cash Balances July 1, 2014	Receipts Apportioned	Transfers In	Transfers Out	Disbursements	Ending Cash Balances June 30, 2015
Combining Information:						
County Funds:						
County General Fund	\$ 583,152	\$ 1,260,173	\$ 3,050	\$ -	\$ 1,202,872	\$ 643,503
Highway Cash	3,409,108	2,742,537	-	-	3,188,858	2,962,787
T-9 Highway	266,278	800	-	-	-	267,078
Solid Waste Cash Fund	2,082	32	-	2,114	-	-
Visual Inspection Reimbursement	15,147	-	-	-	-	15,147
County Assessor Revolving	5,721	2,832	-	-	1,447	7,106
County Clerk Special	71,478	15,734	-	-	24,896	62,316
Sheriff Drug Cash Forfeiture	21,517	-	-	-	13,001	8,516
Sheriff Forfeiture Fund	146	1,429	-	-	-	1,575
Sheriff Special	104,081	45,157	-	-	37,266	111,972
Sheriff Commissary	7,808	7,188	-	-	4,743	10,253
Sheriff Department of Corrections	16,153	7,587	-	-	16,403	7,337
Sheriff Courthouse Security	14,434	4,283	-	-	2,364	16,353
Treasurer Mortgage Tax Certification Fee	2,540	860	-	-	165	3,235
Resale Property	56,620	22,487	-	-	6,896	72,211
County Sales Tax - Health Department	43,915	73,717	-	-	57,267	60,365
County Sales Tax - OSU Extension	154,680	47,545	-	-	47,863	154,362
County Sales Tax - Free Fair	101,739	55,211	-	-	72,466	84,484
County Sales Tax - Rural Fire	169,237	56,884	-	-	115,539	110,582
County Sales Tax - Laverne EMS	2,291	41,369	-	-	41,406	2,254
County Sales Tax - Buffalo Senior Citizens	8,570	2,585	-	-	1,694	9,461
County Sales Tax - Laverne Senior Citizens	1,225	2,586	-	-	1,789	2,022
County Sales Tax - Laverne Delphian Library	4,945	2,586	-	-	4,802	2,729
County Sales Tax - Rural Development	25,335	10,342	-	-	5,001	30,676
County Sales Tax - County General	147,308	186,719	-	-	194,871	139,156
County Sales Tax - Buffalo Library	460	2,585	-	-	2,702	343
County Sales Tax - Buffalo EMS	23,486	41,369	-	-	39,557	25,298
County Sales Tax - County Hospital	64,225	517,115	-	-	528,092	53,248
Local Emergency Planning Committee	7,730	-	-	7,730	-	-
Harper County Emergency Management	14,401	6,000	7,730	-	15,391	12,740
General Insurance Special	936	-	-	936	-	-
E911	146,281	58,651	-	-	-	204,932
Bridges	1,241,494	249,784	-	-	37,225	1,454,053
<b>Combined Total - All County Funds</b>	<b>\$ 6,734,523</b>	<b>\$ 5,466,147</b>	<b>\$ 10,780</b>	<b>\$ 10,780</b>	<b>\$ 5,664,576</b>	<b>\$ 6,536,094</b>

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

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

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**Description of County Funds**

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

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

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

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

T-9 Highway – accounts for state funds set aside to be used for special road and bridge projects as mandated by the state.

Solid Waste Cash Fund – accounts for the residual balance of funds set aside for solid waste management.

Visual Inspection Reimbursement – accounts for the collections and disbursements by the Assessor as restricted by state statute for the visual inspection program.

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

County Clerk Special – accounts for lien fee collections by the County Clerk and disbursements are restricted by state statute.

Sheriff Drug Cash Forfeiture – accounts for money seized by the Sheriff's office and disbursed for drug interdiction.

Sheriff Forfeiture Fund – accounts for proceeds from the sale of unclaimed livestock and disbursements consisted of advertisements for the livestock, feed, and upkeep of the livestock with the remaining balance disbursed to the County General after one year.

Sheriff Special – accounts for the collection and disbursement of Sheriff process service fees as restricted by state statute.

Sheriff Commissary – accounts for the profit derived from the sale of items to inmates and disbursements to purchase commissary goods from the vendor and for the maintenance and operation of the jail.

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

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Sheriff Department of Corrections – accounts for state receipts and disbursements are for the purpose of housing and feeding Department of Correction inmates.

Sheriff Courthouse Security – accounts for the \$10.00 fees collected on traffic, misdemeanor, and felony court cases and disbursements are for enhancing existing or providing additional courthouse security as set forth by Title 28 O.S § 153.E.60.

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

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

County Sales Tax – Health Department – accounts for sales tax collections received from Oklahoma Tax Commission and disbursements are made according to sales tax ballot requirements to fund the Health Department.

County Sales Tax – OSU Extension – accounts for sales tax collections received from Oklahoma Tax Commission and disbursements are made according to sales tax ballot requirements to fund the OSU Extension.

County Sales Tax – Free Fair – accounts for sales tax collections received from Oklahoma Tax Commission and disbursements are made according to sales tax ballot requirements to fund the Free Fair.

County Sales Tax – Rural Fire – accounts for sales tax collections received from Oklahoma Tax Commission and disbursements are made according to sales tax ballot requirements to fund the Rural Fire.

County Sales Tax – Laverne EMS – accounts for sales tax collections received from Oklahoma Tax Commission and disbursements are made according to sales tax ballot requirements to fund the Laverne EMS.

County Sales Tax – Buffalo Senior Citizens – accounts for sales tax collections received from Oklahoma Tax Commission and disbursements are made according to sales tax ballot requirements to fund the Buffalo Senior Citizens.

County Sales Tax – Laverne Senior Citizens – accounts for sales tax collections received from Oklahoma Tax Commission and disbursements are made according to sales tax ballot requirements to fund the Laverne Senior Citizens.

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

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County Sales Tax – Laverne Delphian Library – accounts for sales tax collections received from Oklahoma Tax Commission and disbursements are made according to sales tax ballot requirements to fund the Laverne Delphian Library.

County Sales Tax – Rural Development – accounts for sales tax collections received from Oklahoma Tax Commission and disbursements are made according to sales tax ballot requirements to fund the Rural Development.

County Sales Tax – County General – accounts for sales tax collections received from Oklahoma Tax Commission and disbursements are made according to sales tax ballot requirements to fund the County General.

County Sales Tax – Buffalo Library – accounts for sales tax collections received from Oklahoma Tax Commission and disbursements are made according to sales tax ballot requirements to fund the Buffalo Library.

County Sales Tax – Buffalo EMS – accounts for sales tax collections received from Oklahoma Tax Commission and disbursements are made according to sales tax ballot requirements to fund the Buffalo EMS.

County Sales Tax – County Hospital – accounts for sales tax collections received from Oklahoma Tax Commission and disbursements are made according to sales tax ballot requirements to fund the County Hospital.

Local Emergency Planning Committee – accounts for annual fees collected from oil companies and disbursed for emergency preparation.

Harper County Emergency Management – accounts for collections and disbursements of funds for the purpose of data collection and establishing and implementing procedures to follow in the event of an emergency. Collections include annual contributions of \$3,000 each from Harper County, the Town of Buffalo and the Town of Laverne, to be expended for the salary of the Emergency Management Representative. Grants received for projects completed are spent to supplement the salary and for maintenance and operations expenses.

General Insurance Special – accounts for insurance reimbursements to be used to make repairs and replace damaged buildings.

E911 – accounts for fees collected on all land line and wireless phone numbers within the County and disbursed to establish a 911 emergency system.

Bridges – accounts for monies received from the State to improve bridges and roads within the County.



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

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**Interfund Transfers**

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

- The County closed out the Solid Waste Cash Fund and transferred the remaining funds of \$2,114 to the County General Fund.
- The County closed out the General Insurance Special fund and transferred the remaining funds of \$936 to the County General Fund.
- The County closed out the Local Emergency Planning Committee fund and transferred the remaining funds of \$7,730 to the Harper County Emergency Management fund.

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

	General Fund		
	Budget	Actual	Variance
Beginning Cash Balances	\$ 583,152	\$ 583,152	\$ -
Less: Prior Year Outstanding Warrants	(94,180)	(94,180)	-
Less: Prior Year Encumbrances	(8,837)	(6,248)	2,589
Beginning Cash Balances, Budgetary Basis	<u>480,135</u>	<u>482,724</u>	<u>2,589</u>
Receipts:			
Ad Valorem Taxes	735,071	809,256	74,185
Charges for Services	27,255	42,237	14,982
Intergovernmental Revenues	218,548	354,355	135,807
Miscellaneous Revenues	59,286	54,325	(4,961)
Total Receipts, Budgetary Basis	<u>1,040,160</u>	<u>1,260,173</u>	<u>220,013</u>
Expenditures:			
District Attorney - County	3,000	3,000	-
County Sheriff	333,000	329,536	3,464
County Treasurer	79,000	77,651	1,349
County Clerk	117,600	96,211	21,389
Court Clerk	104,630	104,631	(1)
County Assessor	59,500	59,397	103
Revaluation of Real Property	95,000	94,732	268
General Government	643,924	367,002	276,922
Excise - Equalization Board	3,000	2,245	755
County Election Board	45,817	44,212	1,605
Charity	19,645	19,645	-
Library	1,000	1,000	-
County Audit Budget Account	15,179	15,179	-
Total Expenditures, Budgetary Basis	<u>1,520,295</u>	<u>1,214,441</u>	<u>305,854</u>
Excess of Receipts and Beginning Cash			
Balances Over Expenditures, Budgetary Basis	<u>\$ -</u>	528,456	<u>\$ 528,456</u>
Interfund Transfers:			
Interfund Transfers In		3,050	
Net Interfund Transfers		<u>3,050</u>	
Reconciliation to Statement of Receipts,			
Add: Current Year Outstanding Warrants		22,421	
Add: Current Year Encumbrances		89,576	
Ending Cash Balance		<u>\$ 643,503</u>	

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

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

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**PURPOSE, SCOPE, AND GENERAL METHODOLOGY**

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

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

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

Our audit procedures included inquiries of appropriate personnel, inspections of documents and records, and observations of the County's operations. Further details regarding our methodology are included under each objective.

We utilized sampling of transactions to achieve our objectives. To ensure the samples were representative of the population and provided sufficient, appropriate evidence, the random and judgmental sample methodology was used. We identified specific attributes for testing each of the samples and when appropriate, we projected our results to the population.

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

This report is a public document pursuant to the Oklahoma Open Records Act (51 O.S. § 24A.1 et seq.), and shall be open to any person for inspection and copying.

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

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

**Conclusion:** With respect to the items reconciled and reviewed; the receipts apportioned, disbursements, and cash balances are accurately presented on the County Treasurer's monthly reports.

**Objective 1 Methodology:** To accomplish objective 1, we performed the following:

- Evaluated significant internal controls related to preparing the Treasurer's Monthly Reports, which included:
  - Reviewing a judgmental sample of five (5) Treasurer's monthly reports (41.67% of months in the population tested) to ensure the monthly reports were signed and approved by someone other than the preparer, reconciled to the general ledger, and reconciled to the bank statement.
  - Reviewing a random sample of thirteen (13) bank statements and related bank reconciliations (15.66% of the total bank statements in the population tested) to ensure bank reconciliations were signed and approved by someone other than the preparer and correctly reconciled to the bank statement.
- Reconciled total collections from the monthly reports to the apportionment ledger for each month and to the annual summary of the Treasurer's reports.
- Confirmed \$3,883,719.91 in cash receipts (71.05% of total cash receipts) received from the Oklahoma Tax Commission, Federal grantor agencies, and the State Treasurer's Office, and determined that these receipts were apportioned to the proper fund in the proper amount.
- Prepared a general ledger schedule of cash and investments at June 30 to ensure the schedule reconciled to the annual summary of the Treasurer's reports.
- Confirmed all cash and investment balances.
- Re-performed the June 30 bank reconciliation and confirmed reconciling items.
- Reviewed bank balances of all accounts at June 30 on the Treasurer's general ledger to ensure that investments were adequately secured as required by 62 O.S. § 517.4.
- Examined the Treasurer's total cash disbursements and compared it to the County Clerk's total checks and cash vouchers issued to ensure the totals reconciled.

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

**Conclusion:** With respect to the items tested, the County complied with 68 O.S. § 1370E, which requires the sales tax collections to be deposited in the general revenue or Sales Tax Revolving Fund of the County and be used only for the purpose for which such sales tax was designated.

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

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**Objective 2 Methodology:** To accomplish objective 2, we performed the following:

- Evaluated significant internal controls related to sales tax, which included:
  - Reviewing sales tax collections to ensure the collection was apportioned and appropriated in accordance with the sales tax ballot and that the apportionment and appropriation were reviewed and approved.
  - Reviewing a random sample of sales tax disbursements totaling \$70,422.85 (6.33% of sales tax disbursements in the population tested) to ensure the expenditure was approved and made for the purposes designated in the sales tax ballot.
- Confirmed all sales tax receipts received from the Oklahoma Tax Commission.

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

**Conclusion:** With respect to the items tested, the County complied with 68 O.S. § 2923, which requires the ad valorem tax collections to be apportioned and distributed monthly among the different funds to which they belong.

**Objective 3 Methodology:** To accomplish objective 3, we performed the following:

- Evaluated significant internal controls related to ad valorem tax collections, which included comparing the certified levies to the approved levies entered into the computer system to ensure levies were entered correctly.
- Recalculated the apportionment of ad valorem tax collections to determine collections were accurately apportioned to the taxing entities.

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

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

Additionally, the County’s financial operations did not comply with 19 O.S. § 1505, which requires that the purchasing agent receive written requisitions prior to encumbering funds, requisitions be signed by an authorized requisitioning office, and disbursements be timely encumbered.

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**Objective 4 Methodology:** To accomplish objective 4, we performed the following:

- Evaluated significant internal controls related to the expending of County funds through purchase orders, which included reviewing a random sample of purchase orders totaling \$16,977.66 (.56% of purchase orders in the population tested) to ensure:
  - The purchase order was requisitioned and signed by an approved Requisition County Official,
  - The encumbrance was made or funds were available prior to ordering goods or services and the encumbrance was approved by the County Clerk/Deputy,
  - The disbursement was reviewed and authorized and supported by adequate documentation, and
  - The BOCC reviewed and approved the disbursement and the disbursement was made for the appropriate amount.
- Evaluated significant internal controls related to the expending of County funds through cash vouchers, which included reviewing a random sample of cash vouchers totaling \$3,031.05 (43.95% of cash vouchers in the population tested) to ensure:
  - The disbursement was reviewed and authorized,
  - The claimant signed the cash voucher claim,
  - The disbursement was made for the appropriate amount, and
  - The disbursement was supported by adequate documentation.
- Evaluated significant internal controls related to payroll expenditures, which included reviewing a random sample of 5 payroll claims (1.45% of payroll claims in the population tested) to ensure:
  - Payroll claims were supported by accurate, signed and approved timesheets.
  - The payroll claim was reviewed and approved, and
  - The payroll claim was supported by adequate documentation.

<b>FINDINGS AND RECOMMENDATIONS</b>
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**Finding 2015-005 – Inadequate Internal Controls and Noncompliance Over the Disbursement Process**

**Condition:** Upon inquiry and observation of the County’s disbursement process, the following weaknesses were noted:

- Purchase orders were entered into the County Clerk’s system and funds were encumbered prior to the County Clerk’s office receiving signed requisitions from the Highway Districts.
- Two (2) of forty (40) disbursements were not timely encumbered.

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

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

**Recommendation:** OSAI recommends the County follow proper purchasing procedures in accordance with state statute, which would include the following.

- The County Clerk should only encumber funds upon receiving a signed authorization from a requisitioning officer.
- County funds should be encumbered prior to the ordering of goods and/or services.

**Management Response:**

**District 1 Commissioner:** Proper purchasing procedures will be followed by requisitioning officer and purchasing agent. Goods/services will be encumbered prior to purchasing.

**District 2 Commissioner:** The County will follow purchasing procedures.

**District 3 Commissioner:** Proper purchasing procedures will be followed in accordance with state statutes.

**County Clerk:** As of July 1, 2017, each requisitioning officer will provide the County Clerk with a signed requisition form before a purchase order will be issued for the expenditure. For drug testing, that Officer will deliver a signed requisition form the same day he/she is notified of an upcoming drug test, so that we can issue a purchase order.

**Criteria:** Accountability and stewardship are overall goals of management in the accounting of funds. Internal controls should be designed to analyze and check accuracy, completeness, and authorization of disbursements and/or transactions.

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

**All Objectives:**

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

**Finding 2015-001 – Inadequate County-Wide Controls (Repeat Finding)**

**Condition:** County-wide controls regarding Risk Assessment and Monitoring have not been designed.

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

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

**Recommendation:** OSAI recommends that the County design and implement policies and procedures to identify and address risks. OSAI also recommends that the County design 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:**

**District 1 Commissioner:** Regarding Risk Assessment and Monitoring, I will work with all County Officials to design policies and procedures for the County's handbook addressing risk and way of monitoring them.

**District 2 Commissioner:** The County will work on getting officials to put together a policies and procedures for county-wide controls.

**District 3 Commissioner:** The County officials will meet quarterly to address Risk Assessment and Monitoring.

**County Clerk:** County officials will work on a policy and procedure for the handbook addressing risk and ways to monitor the risks.

**County Treasurer:** We will begin meeting quarterly to address Risk Assessment and Monitoring and will use the County-Wide Control Checklist.

**County Sheriff:** I was not in office at this time but will work with other County Officials to address Risk Assessment and Monitoring in our quarterly meetings.

**County Assessor:** In our next elected officials meeting, the officers will discuss Risk Assessment and Monitoring and come up with a checklist or form for our officers to cover at each meeting. The officers have also discussed adding an addendum to the Employee Personal Policy Handbook in regard to Risk Assessment and Monitoring.

**Court Clerk:** Suggested to other Officers/Management that we make a schedule and hold regular quarterly meetings. That we take turns and alternate who is in charge of meeting and prepare a brief presentation of a risk topic that the County could have. Examples; receipting, monthly appropriations, inventory control, segregation of duties, etc. By allowing us to take turns it does not hold one person to do all the work and hold meetings every quarter and we segregate the duty. We gain insight and solutions to risks the County has or could face.



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

Risk Assessment is a component of internal control which should provide for an assessment of the risks the County faces from both internal and external sources. Once risks have been identified, they should be analyzed for their possible effect. Management then has to formulate an approach for risk management and decide upon the internal control activities required to mitigate those risks and achieve the internal control objectives.

Monitoring is a component of internal control which should assess the quality of performance over time and ensure that the findings of audits and other reviews are promptly resolved. Ongoing monitoring occurs during normal operations and includes regular management and supervisory activities, comparisons, reconciliations, and other actions people take in performing their duties. It includes ensuring that management know their responsibilities for internal control and the need to make control monitoring part of their regular operating process.

**Other Item(s) Noted:**

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

**Finding 2015-007 - Inadequate Internal Controls and Noncompliance Over the Budgeting Process**

**Condition:** The County does not have the Excise Board approve temporary appropriations for the General Fund at the beginning of the fiscal year.

**Cause of Condition:** Policies and procedures have not been designed and implemented to ensure the Excise Board approves temporary appropriations in accordance with 68 O.S. § 3020.

**Effect of Condition:** These conditions resulted in noncompliance with the state statute.

**Recommendation:** OSAI recommends the County implement policies and procedures to ensure the Excise Board approves temporary appropriations at the beginning of the fiscal year.

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**Management Response:**

**District 1 Commissioner:** The County Clerk has implemented a new spreadsheet for temporary appropriations and we will request that the Excise Board approve temporary appropriations.

**District 2 Commissioner:** The County Clerk has implemented a new spreadsheet for temporary appropriations and we will request that the Excise Board approve temporary appropriations.

**District 3 Commissioner:** The County Clerk has implemented a new spreadsheet for temporary appropriations and we will request that the Excise Board approve temporary appropriations.

**County Clerk:** I have implemented a new spreadsheet showing the previous year's estimate of needs for each general account and a line to carry over ½ of that amount and input in the accounts of July 1 of the new fiscal year. The Excise Board will be presented this form in July for approval.

**Criteria:** Title 68 O.S. § 3020(A) states, "The excise boards of the various counties in the state may convene at any time after the beginning of any fiscal year, upon call of the chairman of the board, for the purpose of approving temporary appropriations for the counties, cities, school districts, and other municipal subdivisions of the state...such excise board may make temporary appropriations for lawful current expenses of such county, city, school district or other municipal subdivision."

**REPORT ON STATUTORY COMPLIANCE – OTHER MATTERS**

Harper County  
Board of County Commissioners  
Harper County Courthouse  
Buffalo, Oklahoma 73834

Dear Chairman:

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

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

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

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

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



CINDY BYRD, CPA  
OKLAHOMA STATE AUDITOR & INSPECTOR

January 28, 2019



## SCHEDULE OF FINDINGS AND RESPONSES

### **Finding 2015-008 – Inadequate Internal Controls Over Court Clerk Receipts and Disbursements (Repeat Finding)**

**Condition:** Upon inquiry of the Court Clerk and staff, observation and test of records, the following weaknesses were noted with regard to internal controls related to the receipting process of the Court Clerk and the disbursement processes over the Court Fund Claims and the Court Clerk Revolving Fund Claims:

**Receipting Process:**

- All employees operate from the same cash drawer.
- Evidence is not retained to support a review of voided receipts by a second employee.
- The cash drawer is not counted or reconciled prior to storing it in the vault at night.

**Disbursement Processes:**

- One employee prepares the Court Fund claims, prints the vouchers, signs the vouchers and records the transactions.
- One employee prepares the County Court Clerk Revolving Fund claims, prepares and signs the vouchers and records the transactions.

**Cause of Condition:** Policies and procedures have not been designed and implemented to ensure adequate internal controls over receipting and segregation of duties over the Court Fund and Court Clerk Revolving Fund disbursement processes.

**Effect of Condition:** A single person having responsibility for more than one area of recording, authorization, custody of assets, and execution of transactions could result in unrecorded transactions, undetected errors, or misappropriation of funds not being detected in a timely manner.

**Recommendation:** OSAI recommends the Court Clerk design and implement policies and procedures to ensure adequate internal controls over receipting and segregation of duties in the Court Fund and Court Clerk Revolving Fund disbursement processes.

The following key accounting functions of the receipting process should be adequately segregated:

- Separate cash drawers should be utilized.
- Documentation should be retained to support an independent review of voided receipts.
- All collections should be counted and reconciled to receipts prior to being placed in the vault for the night.

Further, the following accounting functions of the disbursement process should be adequately segregated:

- Preparation of claims.
- Initiation of payment.
- Printing and signing of vouchers.
- Recording of the transaction.

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**Management Response:**

**Court Clerk:** The receipts audited were issued prior to me becoming Court Clerk. However, when I took over office I reviewed the publication “Small Office Guide & Segregation of Duties: Receipting” on the State Auditor website with my employees/deputies. I currently have one deputy count the cash drawer each evening and another deputy or myself check it, having two signatures and initials on the deposit and drawer close out sheet. We also review all receipts daily. If a receipt is voided, I have instructed my deputies to document on the receipt and in the vendor software the reason and two employees must review and initial the reason.

Additionally, upon becoming Court Clerk, I immediately began segregating the duties of preparing claims and initiation of payments including printing and signing vouchers.

**Criteria:** Accountability and stewardship are overall goals of management in the accounting of funds. Effective internal controls require that key functions within a process be adequately segregated to allow for prevention and detection of error or possible misappropriation of funds. To help ensure a proper accounting of funds, key duties and responsibilities should be segregated among different individuals to reduce the risk of error or fraud. No one individual should have the ability to authorize transactions, have physical custody of assets, and record transactions.

Additionally, internal controls should be designed and implemented to analyze and check accuracy and completeness. To help ensure a proper accounting of funds, the cash drawer should be reconciled daily and approved by someone other than the preparer and include an indication of review.

**Finding 2015-009 – Inadequate Internal Controls and Noncompliance Over the Inmate Trust Fund Checking Account and Sheriff Commissary Fund (Repeat Finding)**

**Condition:** Upon inquiry and observation of the Inmate Trust Fund Checking Account and Sheriff Commissary Fund, the following weaknesses were noted:

- Inmate Trust Fund Checking Account collections are not deposited daily.
- All employees can access the lock box that is used to safeguard collections.
- A review of forty-eight (48) Inmate Trust Fund Checking Account disbursements noted the following:
  - One (1) check, totaling \$50.00, was issued to a vendor, which is not allowed by state statute.
  - One (1) check was issued with only one (1) signature, even though the County Sheriff’s policy requires two (2) signatures.
- The Inmate Trust Fund Checking Account is not reconciled to the inmates’ account balances.
- There is no formal policy for the disposition of unclaimed inmate property.
- The County Sheriff does not file an annual report for the Commissary Fund with the Board of County Commissioners by January 15<sup>th</sup> of each fiscal year.

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**Cause of Condition:** Policies and procedures have not been designed and implemented with regard to the Inmate Trust Fund Checking Account and the Commissary Fund to ensure adequate internal controls and compliance with state statutes.

**Effect of Condition:** These conditions resulted in noncompliance with state statutes and could result in inaccurate records, incomplete information, or misappropriation of assets.

**Recommendation:** OSAI recommends the following:

- All collections are deposited daily.
- All checks issued from the Inmate Trust Fund Checking Account have two authorizing signatures as required by County policy.
- Expenditures are made from the Inmate Trust Fund Checking Account in accordance with 19 O.S. § 531 A.
- A log of unclaimed property is maintained.
- Inmate Trust Fund Checking Account monies are maintained in a manner that reflects each inmate's trust deposits, disbursements, and account balances. The inmates' trust fund balances should be reconciled to the bank statements each month.
- Policies and procedures be developed with regard to handling of unclaimed funds.
- The Sheriff files a report of the commissary with the County Commissioners by January 15th, of each year in accordance with 19 O.S. § 180.43 (A).

**Management Response:**

**County Sheriff:** I was not in office at this time, but we have started depositing daily, reconciling the Inmate Trust Fund Checking Account to the inmates' account balances, and have filed the annual report for the Commissary fund with the Board of County Commissioners. We will work to limit access to the lockbox. We will not allow Inmate Trust Fund Checking Account funds to be spend on anything not allowed by state statute and will require all checks to have two signatures. We will use state statutes to create a policy for unclaimed inmate property.

**Criteria:** 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. § 531A states in part, "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 county sheriff shall

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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.”

Title 19 O.S. § 682 states in part, “It shall be the duty of each and every county officer...to deposit daily...all monies...of every kind received or collected by virtue or under color of office...”

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

**Finding 2015-011 – Inadequate Internal Controls and Noncompliance Over Consumable Inventory**

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

District 1 County Commissioner:

- One employee receives consumable items, maintains consumable records, and performs inventory counts.
- Evidence of District 1 performing monthly physical consumable inventory verification was not maintained.

District 2 County Commissioner:

- A monthly inventory count of consumable items is not performed.
- District 2 does not have a conversion chart for their diesel tank, therefore fuel logs are not reconciled to actual fuel on hand.

District 3 County Commissioner:

- One employee receives consumable items, maintains consumable records, and performs inventory counts.
- Evidence of District 3 performing monthly physical consumable inventory verification was not maintained.

**Cause of Condition:** Policies and procedures have not been designed and implemented with regard to accounting for and safeguarding of consumable items.

**Effect of Condition:** These conditions resulted in noncompliance with state statutes. When consumable inventory items are not adequately safeguarded and accounted for, there is an opportunity for misappropriation and undetected errors.

**Recommendation:** OSAI recommends the County implement policies and procedures to ensure compliance with 19 O.S. § 1502 (A)(1) and 19 O.S. § 1504(A), which would provide assurance that the consumable items of the County are protected from loss and misuse.



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OSAI also recommends performing and documenting a monthly consumable inventory count. Counts should be initialed and dated by the employee performing the physical count and retained to show the design and implementation of internal controls by the County Commissioners.

Additionally, the key functions of receiving duties and consumable inventory control duties should be performed by separate employees in order to effectively segregate those duties.

**Management Response:**

**District 1 Commissioner:** Internal controls will be put in place to ensure that one person no longer receives consumables, maintains records, and performs inventory. District 1 will perform monthly consumable inventory and will maintain the evidence of the inventory count. Internal controls will be put in effect to comply with state statutes.

**District 2 Commissioner:** District 2 has started monthly consumable counts and will maintain that documentation. We have obtained a conversion chart for fuel.

**District 3 Commissioner:** One person will receive the consumable items and two people will perform the inventory count and will continue to do so. We will also maintain the documentation of the inventory count.

**Criteria:** An important aspect of internal controls is the safeguarding of assets. Internal controls constitute a process affected by an entity's governing body, management and other personnel designed to provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of consumable inventory.

Title 19 O.S. § 1502(A)(1) requires a prescribed uniform identification system for all supplies, materials, and equipment of a county used for maintenance for roads and bridges.

Title 19 O.S. § 1504(A) states, "A receiving officer shall receive all purchased, lease-purchased or rented items procured for the department and shall identify such items received in a manner prescribed by the county road and bridge inventory officer or board of county commissioners or designee. The receiving officer shall also maintain a record of all such items received, disbursed, stored and consumed by the department."

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



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

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