

JACKSON COUNTY

FOR THE FISCAL YEAR ENDED
JUNE 30, 2007

COUNTY AUDIT



Oklahoma State Auditor
& Inspector

**JACKSON COUNTY, OKLAHOMA
FINANCIAL STATEMENT
AND INDEPENDENT AUDITOR'S REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2007**

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STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA
State Auditor

MICHELLE R. DAY, ESQ.
Chief Deputy



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October 2, 2008

TO THE CITIZENS OF
JACKSON COUNTY, OKLAHOMA

Transmitted herewith is the audit of Jackson County, Oklahoma, for the fiscal year ended June 30, 2007. A report of this type is critical in nature; however, we do not intend to imply that our audit failed to disclose commendable features in the present accounting and operating procedures of the County.

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

The Office of the State Auditor and Inspector is committed to serving the public interest by providing independent oversight and by issuing reports that serve as a management tool to the state to ensure a government which is accountable to the people of the State of Oklahoma.

Sincerely,

A handwritten signature in blue ink that reads "Steve Burrage".

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

A handwritten signature in blue ink that reads "Michelle R. Day".

MICHELLE R. DAY, ESQ.
DEPUTY STATE AUDITOR & INSPECTOR

**JACKSON COUNTY, OKLAHOMA
FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2007**

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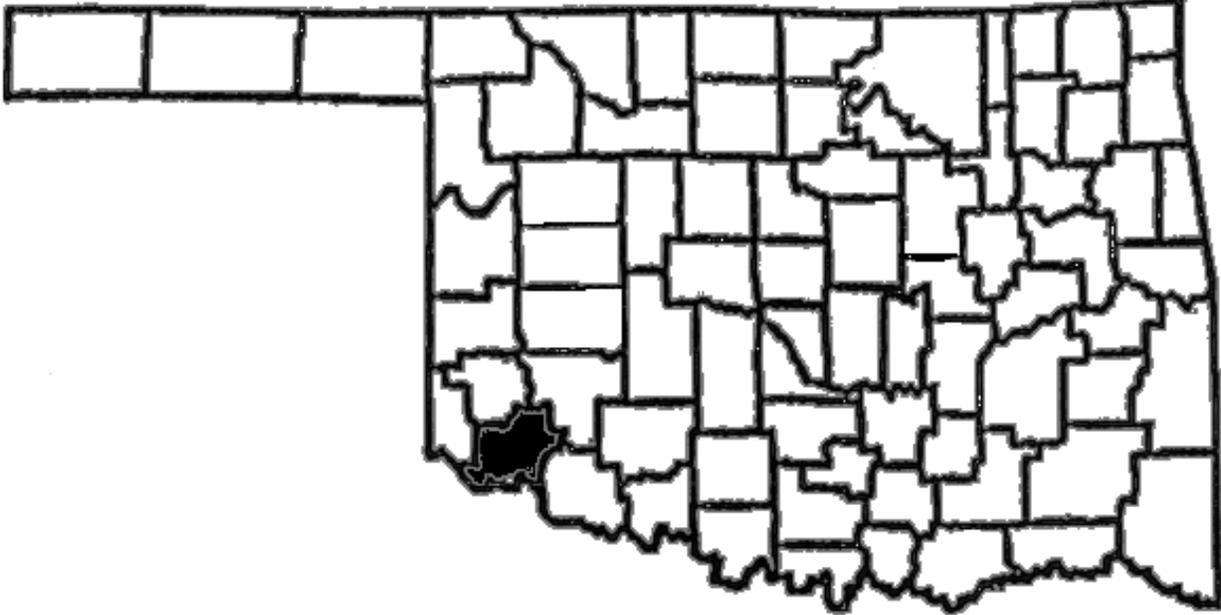
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**REPORT TO THE CITIZENS
OF
JACKSON COUNTY, OKLAHOMA**



Formed in 1907 from a portion of the original disputed Greer County, Jackson County was named for the Confederate hero, General Thomas J. (Stonewall) Jackson. Primary crops are cotton, wheat, and grain sorghum. Cattle and greyhounds are bred and raised in this area.

Altus Air Force Base is the largest industry in the County. Higher education is provided by Western Oklahoma State College, a two-year accredited institution. The Shortgrass Arts and Humanities Council sponsors numerous cultural activities including an annual arts festival in the fall. Recreational opportunities are available 15 miles north of Altus at Quartz Mountain State Park, which includes Lake Altus.

County Seat – Altus

Area – 804.15 Square Miles

County Population – 26,518
(2005 est.)

Farms - 732

Land in Farms – 453,654 Acres

Primary Source: Oklahoma Almanac 2007-2008

See independent auditor's report.

**JACKSON COUNTY OFFICIALS
AND RESPONSIBILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2007**

COUNTY ASSESSOR

Gerald Sherrill Jr.

The County Assessor has the responsibility to appraise and assess the real and personal property within the county for the purpose of ad valorem taxation. Also, the County Assessor is required to compute the ad valorem taxes due on all taxable property. The County Assessor appraises all the taxable real and personal property according to its fair cash value for which the property is actually being used as of January 1 of the taxable year at the percentages provided for in Article 10, § 8 of the Oklahoma Constitution.

The County Assessor is required to build and maintain permanent records of the taxable real property and tax exempt real property within the county. Information entered on each record includes the property's legal description, owner's name and address, and the homestead exemption status of the owner.

COUNTY CLERK

Louise Snodgrass

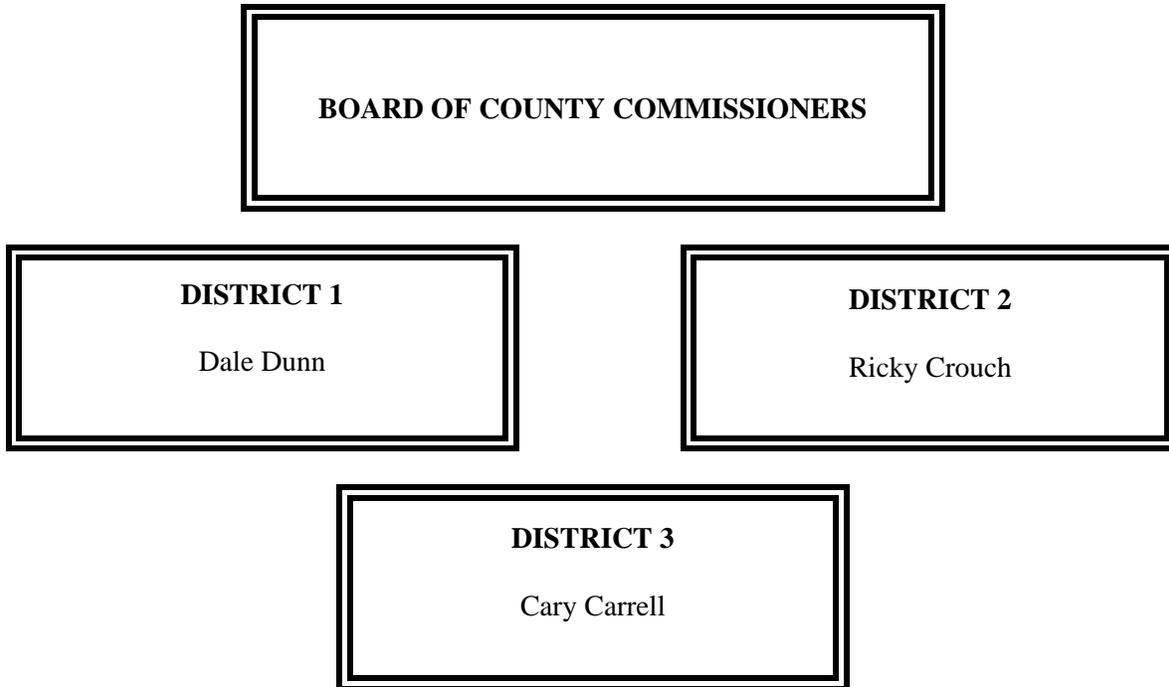
The County Clerk serves as the register of deeds and custodian of records for the county. The County Clerk also serves as the secretary to several boards, including the Board of County Commissioners, the County Excise Board, the County Board of Equalization, and the Board of Tax Roll Corrections.

The County Clerk reviews all the claims for payment of goods and services purchased or contracted by the county, and prepares the proper warrants for payment of those goods and services and the county payroll. The County Clerk, or his or her designated deputy, serves as the purchasing agent for the county. This system is a means to ensure the public that tax dollars are being spent appropriately.

Various records within the different county offices are classified as "open records." As such, they can be reviewed and mechanically copied by the public.

See independent auditor's report.

**JACKSON COUNTY OFFICIALS
AND RESPONSIBILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2007**



The Board of County Commissioners is the chief administrative body for the county. County Commissioners are also responsible for maintaining and constructing the county roads and bridges.

The Commissioners must act as a Board when entering into contracts or other agreements affecting the county's welfare. Thus, actions taken by the Board are voted on and approved by a majority of the Commissioners. The Board of County Commissioners' business meetings are open to the public.

As the county's chief administrative body, the three County Commissioners must make major financial decisions and transactions. The Board has the official duty to ensure the fiscal responsibility of the other county officers who handle county funds. The review and approval procedures empowered to the Board of County Commissioners are a means to provide the public with a fiscally efficient system of county government.

See independent auditor's report.

**JACKSON COUNTY OFFICIALS
AND RESPONSIBILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2007**

COUNTY SHERIFF

Roger Levick

The County Sheriff is responsible for preserving the peace and protecting life and property within the county's jurisdiction. As the county's chief law enforcement officer, the Sheriff has the power and authority to suppress all unlawful disturbances, to apprehend and secure persons charged with felony or breach of peace, and to operate the county jail.

The County Sheriff has the responsibility of serving warrants and processing papers ordered by the District Court.

COUNTY TREASURER

Janet Wright

All collections by county government from ad valorem taxes and other sources are deposited with the County Treasurer. The County Treasurer collects ad valorem taxes for the county and its political subdivisions. The County Treasurer is authorized to issue delinquent personal property tax warrants and to impose tax liens on real property for delinquent taxes.

To account for county collections and disbursements, the County Treasurer is required to maintain an accurate record of all the monies received and disbursed. The State Auditor and Inspector's Office prescribes all the forms used by the County Treasurer, and at least twice a year inspects the County Treasurer's accounts.

See independent auditor's report.

**JACKSON COUNTY OFFICIALS
AND RESPONSIBILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2007**

COURT CLERK

Rhonda Stepanovich

The Court Clerk has the primary responsibility to record, file, and maintain as permanent records the proceedings of the District Court.

Court proceedings are recorded in the appropriate journal or record docket. All the court proceedings are public information except those related to juvenile, guardianship, adoption, and mental health cases.

The Court Clerk issues marriage licenses, passports, notary certificates, beer and pool hall licenses, and private process server licenses.

Monies from the court fund are identified for distribution by the Court Clerk to the appropriate units of county and state government. Court Clerks use forms and follow procedures prescribed by the Court Administrator's Office, the Oklahoma Supreme Court, and the State Auditor and Inspector.

DISTRICT ATTORNEY

John Wampler

As the chief attorney for county government, the District Attorney acts as the legal advisor to the county officers on matters related to their duties. The District Attorney represents the county in civil litigation. County officials may call upon the District Attorney to clarify a law or request an official interpretation from the Attorney General.

See independent auditor's report.

**JACKSON COUNTY OFFICIALS
AND RESPONSIBILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2007**

ELECTION BOARD SECRETARY

Mary Mitchell

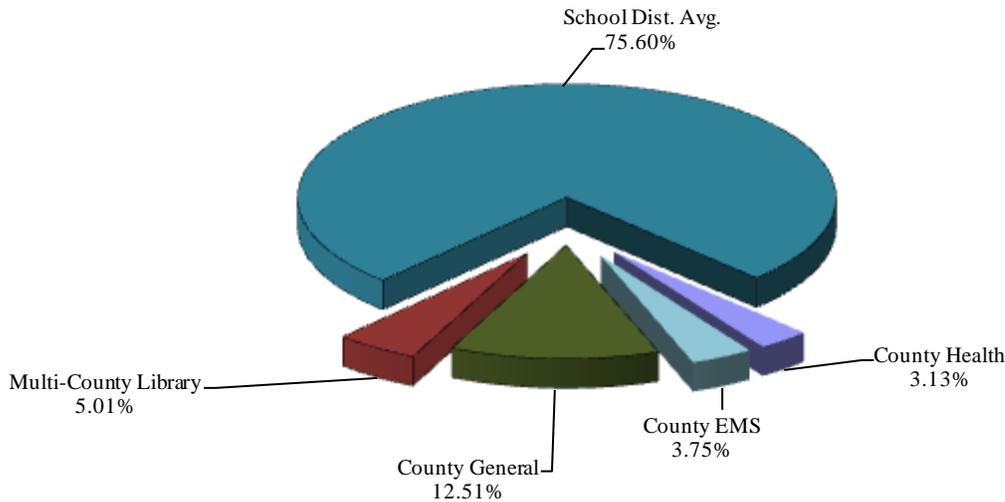
The Election Board Secretary is appointed by the State Election Board and is the chief administrative officer of the County Election Board. The County Election Board has direct responsibility for all the ballots used in all elections within the county. The Board also conducts all elections held within the county.

To finance the operation of the County Election Board, the County Excise Board must appropriate sufficient funds annually. The state and counties split the election costs, but counties must pay for any county elections not held concurrently with state elections.

See independent auditor's report.

**JACKSON COUNTY, OKLAHOMA
AD VALOREM TAX DISTRIBUTION
SHARE OF THE AVERAGE MILLAGE
FOR THE FISCAL YEAR ENDED JUNE 30, 2007**

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



County-Wide Millages		School District Millages							
				Gen.	Bldg.	Skg.	Tech Center	Common	Total
County General	10.00								
County Health	2.50	Altus	18	35.00	5.00		10.00	4.00	54.00
County EMS	3.00	Navajo	1	35.00	5.00	4.97	10.00	4.00	58.97
Multi-County Library	4.00	Duke	14	35.00	5.00	13.10	10.00	4.00	67.10
		Eldorado	25	35.00	5.00	14.95	10.00	4.00	68.95
		Olustee	35	35.00	5.00		10.00	4.00	54.00
		Blair	54	35.00	5.00	10.90	10.00	4.00	64.90
		Greer County	JT-1	35.00	5.00	10.92		4.00	54.92

See independent auditor's report.

**JACKSON COUNTY, OKLAHOMA
COMPUTATION OF LEGAL DEBT MARGIN
FOR THE FISCAL YEAR ENDED JUNE 30, 2007
(UNAUDITED)**

Total net assessed value as of January 1, 2006		<u>\$ 104,205,942</u>
Debt limit - 5% of total assessed value		5,210,297
Total bonds outstanding	-	
Total judgments outstanding	-	
Less cash in sinking fund	-	<u>-</u>
Legal debt margin		<u>\$ 5,210,297</u>

See independent auditor's report.

**JACKSON COUNTY, OKLAHOMA
RATIO OF NET GENERAL BONDED DEBT TO ASSESSED
VALUE AND NET BONDED DEBT PER CAPITA
FOR THE FISCAL YEAR ENDED JUNE 30, 2007
(UNAUDITED)**

	2007
Estimated population	26,518
Net assessed value as of January 1, 2006	\$ 104,205,942
Gross bonded debt	-
Less available sinking fund cash balance	-
Net bonded debt	\$ -
Ratio of net bonded debt to assessed value	0.00%
Net bonded debt per capita	\$ -

See independent auditor's report.

**JACKSON COUNTY, OKLAHOMA
ASSESSED VALUE OF PROPERTY
FOR THE FISCAL YEAR ENDED JUNE 30, 2007
(UNAUDITED)**

Valuation Date	Personal	Public Service	Real Estate	Homestead Exemption	Net Value	Estimated Fair Market Value
1/1/2006	\$13,247,620	\$10,855,738	\$85,364,991	\$5,262,407	\$104,205,942	\$891,359,825

See independent auditor's report.

FINANCIAL SECTION

STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA
State Auditor

MICHELLE R. DAY, ESQ.
Chief Deputy



2300 N. Lincoln Boulevard State Capitol, Room 100 Oklahoma City, OK 73105-4801 Phone (405) 521-3495 Fax (405) 521-3426 www.sai.ok.gov

Independent Auditor's Report

TO THE OFFICERS OF
JACKSON COUNTY, OKLAHOMA

We have audited the combined totals—all funds of the accompanying Combined Statement of Receipts, Disbursements, and Changes in Cash Balances of Jackson County, Oklahoma, as of and for the year ended June 30, 2007, listed in the table of contents as the basic financial statement. This financial statement is the responsibility of Jackson County's management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion. Oklahoma Statutes, in addition to audit responsibilities, assign other responsibilities to the State Auditor and Inspector's Office. Those responsibilities include providing various information technology (IT) support for county government.

As described in Note 1, this financial statement was prepared using accounting practices prescribed or permitted by Oklahoma state law, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the matter discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Jackson County as of June 30, 2007, or changes in its financial position for the year then ended.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the combined total of receipts, disbursements, and changes in cash of Jackson County, for the year ended June 30, 2007, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 25, 2008, on our consideration of Jackson 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 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the combined total of all funds within the basic financial statement taken as a whole. The combining information is presented for purposes of additional analysis rather than to present the receipts, disbursements, and cash balances of the individual funds. Also, the other supplementary information, as listed in the table of contents, is presented for purposes of additional analysis, and is not a required part of the basic financial statement. Such supplementary information has been subjected to the auditing procedures applied in the audit of the basic financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statement taken as a whole. The information listed in the table of contents under Introductory Section has not been audited by us, and accordingly, we express no opinion on it.



STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR



MICHELLE R. DAY, ESQ.
DEPUTY STATE AUDITOR & INSPECTOR

August 25, 2008

Basic Financial Statement

**JACKSON COUNTY, OKLAHOMA
COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH BALANCES
(WITH COMBINING INFORMATION)
FOR THE FISCAL YEAR ENDED JUNE 30, 2007**

	Beginning Cash Balances <u>July 1, 2006</u>	Receipts Apportioned	Disbursements	Ending Cash Balances <u>June 30, 2007</u>
Combining Information:				
County General Fund	\$ 343,331	\$ 1,605,380	\$ 1,554,789	\$ 393,922
County Highway Cash	958,484	2,476,652	2,486,688	948,448
County Health Department	163,409	295,962	317,836	141,535
Resale Property	164,727	68,438	103,092	130,073
Treasurer Mortgage Tax Certification Fee	21,394	7,689	13,221	15,862
County Clerk Lien Fee	24,356	6,013	1,422	28,947
County Clerk Records Management Preservation Fee	62,370	30,040	35,844	56,566
Assessor Revolving Fee	2,752	5,665	1,109	7,308
Assessor Visual Inspection	584			584
Sheriff Service Fee	273,460	228,311	400,367	101,404
Sheriff Contract Prisoners	259,078	620,213	746,668	132,623
Sheriff Commissary	107,522	92,942	73,717	126,747
Juvenile Detention	495			495
Jackson County Reward	1,481	60		1,541
County Insurance	265	19,792	19,792	265
Jail Sales Tax Revolving	704,554	340,767	9,622	1,035,699
REAP - Warren Community Building	16	24,984	25,000	
REAP - Eldorado Emergency Medical Service		1,885		1,885
Saferoom Grant	25		25	
Homeland Security Grant		13,317	13,317	
Combined Total--All County Funds	<u>\$ 3,088,303</u>	<u>\$ 5,838,110</u>	<u>\$ 5,802,509</u>	<u>\$ 3,123,904</u>

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

**JACKSON COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2007**

1. Summary of Significant Accounting Policies

A. Reporting Entity

Counties were created by the Constitution of Oklahoma. One county officer is appointed; however, most county officers are locally elected by their constituents. All county powers are delegated by the state.

The accompanying basic financial statement presents the receipts, disbursements, and changes in cash balances of the total of all funds of Jackson County, Oklahoma. The funds presented as line items are not a part of the basic financial statement, but have been included as supplementary information within the basic financial statement. These separate funds are established by statute, and their operations are under the control of the County officials. 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. The other funds presented account for financial resources whose use is restricted for specified purposes.

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 funds included as supplementary information within the financial statement:

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

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

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

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

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 statute.

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

**JACKSON COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2007**

County Clerk Records Management Preservation Fee - accounts for fees collected for instruments filed in the Registrar of Deeds as restricted by statute for preservation of records.

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

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

Sheriff Service Fee - accounts for the collection and disbursement of sheriff process service fees as restricted by statute.

Sheriff Contract Prisoners – accounts for state receipts and disbursements for the purpose of maintaining the Department of Corrections' inmates.

Sheriff Commissary – accounts for the collection of the sale of items to inmates and disbursements to purchase commissary goods from the vendor and can be used for maintenance and operation of the jail.

Juvenile Detention - accounts for the collections from the State of Oklahoma and other Oklahoma Counties for the housing of juvenile offenders and disbursements are for the transportation of juveniles to contracted juvenile detention centers.

Jackson County Reward – accounts for collections of a fee from district court for the reporting of dumping trash. Disbursements account for rewards paid to citizens reporting to the local policing departments.

County Insurance – accounts for the collection of insurance payments received from the destruction of county-owned equipment.

Jail Sales Tax Revolving – accounts for the collection of reserve sales tax monies received from the bondholder in excess of bond issue payments. Disbursements are for the general operations of the County jail and Sheriff's office.

REAP – Funds – accounts for the collection of state grant monies for specific projects within the communities of Warren and Eldorado Emergency Medical Service, located in Jackson County.

Saferoom Grant – accounts for the fee received from FEMA to be used to offset the cost of administration for the program.

Homeland Security Grant – accounts for the collection of grant money to be disbursed for the purpose of homeland security by Jackson County.

**JACKSON COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2007**

The County Treasurer collects and remits material amounts of intergovernmental revenues and ad valorem tax revenue for other budgetary entities, including emergency medical districts, county health departments, multi-county library, 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.

C. Basis of Accounting

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

D. Budget

Under current Oklahoma Statutes, the general fund and the 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.

For the highway funds and other funds, which are not required to adopt a formal budget, appropriations are made on a monthly basis, according to the funds then available.

E. Cash

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).

**JACKSON COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2007**

F. Investments

The County Treasurer has been authorized by the County's governing board to make investments. By statute (62 O.S. § 348.1 and § 348.3), the following types of investments are allowed:

- U.S. Government obligations
- Certificates of deposit
- Savings accounts
- G.O. bonds issued by counties, municipalities or school districts
- Money judgments against counties, municipalities or school districts
- Bonds and revenue notes issued by a public trust when the beneficiary of the trust is a county, municipality or school district
- Negotiable certificates of deposit
- Prime bankers acceptance which are eligible for purchase by the Federal Reserve System
- Prime commercial paper with a maturity of 180 days or less
- Repurchase agreements
- Money market funds regulated by the Securities and Exchange Commission and which investments consist of the above-mentioned types of investments

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.

G. Compensated Absences

All full-time employees are entitled to annual leave after 6 months of service that is accrued on a monthly basis. Employees' accumulation rates depend on years of service. Employees with 6 months of service to 10 years of service may accumulate no more than 120 hours of vacation time. Employees with over 11 years of service may accumulate no more than 160 hours of vacation time.

All full-time employees accumulate 6.67 hours of sick leave per month. Sick leave can be accrued up to a maximum of 120 days or 960 hours.

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."

**JACKSON COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2007**

The assessed property value as of January 1, 2006, was approximately \$104,205,942.

The County levied 10.00 mills (the legal maximum) for general fund operations, 2.50 mills for county health department, 3.00 mills for emergency medical service, and 4.00 mills for multi-county library. In addition, the County collects the ad valorem taxes assessed by cities and towns and school districts and remits the ad valorem taxes collected to the appropriate taxing units.

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. Unpaid real property taxes become a lien upon said property on October 1 of each year.

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

Current year tax collections for the year ended June 30, 2007, were approximately 97 percent of the tax levy.

3. Fuel Tax

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.

4. Risk Management

The County is exposed to the various risks of loss shown in the following table:

Types of Loss	Method of Management	Risk of Loss Retained
General Liability <ul style="list-style-type: none"> • Torts • Errors and Omissions • Law Enforcement Officers Liability • Vehicle 	The County participates in a public entity risk pool: Association of County Commissioners of Oklahoma-Self-Insurance Group. (See ACCO-SIG.)	If claims exceed the authorized deductibles, the County could have to pay its share of any pool deficit. A judgment could be assessed for claims in excess of the pool's limits.
Physical Plant <ul style="list-style-type: none"> • Theft • Damage to Assets • Natural Disasters 		

**JACKSON COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2007**

Types of Loss	Method of Management	Risk of Loss Retained
Workers' Compensation <ul style="list-style-type: none"> • Employees' Injuries 	The County carries commercial insurance.	A judgment could be assessed for claims in excess of coverage.
Employee <ul style="list-style-type: none"> • Medical • Disability • Dental • Life 	The County carries commercial insurance.	None

ACCO-SIG – The pool operates as a common risk management and insurance program and is to be self-sustaining through member premiums. Each participating county chooses a \$10,000, \$25,000, or a \$50,000 deductible amount. The County has chosen a \$10,000 deductible for each insured event as stated in the County's "Certificate of Participation." The risk pool will pay legitimate claims in excess of the deductible amount for replacement value up to \$100,000 for property, and up to \$500,000 for general liability. The pool has acquired commercial reinsurance in the amount of \$1,000,000 to cover claims that exceed the pool's risk retention limits. Settled claims have not exceeded insurance coverage for each of the past three fiscal years. There have been no significant reductions in coverage from the prior fiscal year.

Commercial Insurance – The County obtains commercial insurance coverage to pay legitimate workers' compensation claims and employees' insurance. Settled claims have not exceeded insurance coverage for each of the past three fiscal years. There have been no significant reductions in coverage from the prior fiscal year.

5. Long-term Obligations

Capital Leases

The County acquires road machinery and equipment through lease-purchase agreements financed by the Oklahoma Department of Transportation and/or the equipment vendors or their assignees pursuant to the provisions of 69 O.S. § 636.1 through § 636.7. Lease agreements entered into with the Oklahoma Department of Transportation (ODOT) are interest free. However, starting in January 1997, ODOT began charging a one-time fee of 3% on all pieces of machinery subsequently acquired.

**JACKSON COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2007**

6. 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. County employees are required to contribute between 3.5% and 8.5% of earned compensation. The County contributes between 7.5% and 12.5% of earned compensation. Elected officials could contribute between 4.5% and 10% of their entire compensation. The County contributes 12.5% of earned compensation for elected officials. The County's contributions to the Plan for the years ending June 30, 2007, 2006, and 2005, were \$301,795, \$190,808, and \$225,022, respectively, equal to the required contributions for each year.

7. 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.

8. Contingent Liabilities

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

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

**JACKSON COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2007**

9. Sales Tax

A special election was held on November 9, 1999. The citizens of Jackson County approved a ½% sales tax to be collected beginning April 1, 2002, with 50% of the tax to end on March 31, 2007, and 50% of the tax to be of unlimited duration. The ½% sales tax is to be used to construct and equip a new county jail facility, including the payment of debt service on indebtedness incurred for such purpose. The remaining sales tax proceeds will be used to operate and maintain the jail, with the surplus, if any, of such tax being used for the general purposes of Jackson County.

OTHER SUPPLEMENTARY INFORMATION

**JACKSON COUNTY, OKLAHOMA
COMPARATIVE SCHEDULE OF RECEIPTS, EXPENDITURES, AND
CHANGES IN CASH BALANCES—BUDGET AND ACTUAL—BUDGETARY BASIS—
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2007**

	General Fund			
	Original Budget	Final Budget	Actual	Variance
Beginning Cash Balances	\$ 343,331	\$ 343,331	\$ 343,331	\$ -
Less: Prior Year Outstanding Warrants	(61,583)	(61,583)	(61,583)	
Less: Prior Year Encumbrances	(560)	(560)	(560)	
Beginning Cash Balances, Budgetary Basis	<u>281,188</u>	<u>281,188</u>	<u>281,188</u>	<u>-</u>
Receipts:				
Ad Valorem Taxes	963,431	963,431	1,035,867	72,436
Charges for Services	89,104	89,104	110,885	21,781
Intergovernmental Revenues	270,502	414,456	304,311	(110,145)
Miscellaneous Revenues	64,075	64,075	154,317	90,242
Total Receipts, Budgetary Basis	<u>1,387,112</u>	<u>1,531,066</u>	<u>1,605,380</u>	<u>74,314</u>
Expenditures:				
District Attorney	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
County Sheriff	<u>540,123</u>	<u>541,661</u>	<u>540,827</u>	<u>834</u>
County Treasurer	<u>94,075</u>	<u>94,075</u>	<u>92,308</u>	<u>1,767</u>
County Commissioners	<u>46,338</u>	<u>46,338</u>	<u>45,727</u>	<u>611</u>
OSU Extension	<u>16,200</u>	<u>16,200</u>	<u>16,198</u>	<u>2</u>
County Clerk	<u>185,530</u>	<u>179,882</u>	<u>158,310</u>	<u>21,572</u>
Court Clerk	<u>112,087</u>	<u>112,087</u>	<u>107,570</u>	<u>4,517</u>
County Assessor	<u>85,357</u>	<u>85,357</u>	<u>85,069</u>	<u>288</u>
Revaluation of Real Property	<u>173,485</u>	<u>173,485</u>	<u>160,912</u>	<u>12,573</u>
General Government	<u>306,470</u>	<u>443,445</u>	<u>226,357</u>	<u>217,088</u>

continued on next page

The accompanying notes to the other supplementary information are an integral part of this schedule.
See independent auditor's report.

**JACKSON COUNTY, OKLAHOMA
COMPARATIVE SCHEDULE OF RECEIPTS, EXPENDITURES, AND
CHANGES IN CASH BALANCES—BUDGET AND ACTUAL—BUDGETARY BASIS—
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2007**

continued from previous page

	Original Budget	Final Budget	Actual	Variance
Excise-Equalization Board	3,475	3,475	2,679	796
County Election Board	65,844	72,637	69,068	3,569
Insurance	21,295	25,591	18,090	7,501
Charity	100	100	-	100
Audit Budget	10,421	10,421	10,421	-
Free Fair	5,500	5,500	5,500	-
 Total Expenditures, Budgetary Basis	 1,668,300	 1,812,254	 1,541,036	 271,218
Excess of Receipts and Beginning Cash Balances Over Expenditures, Budgetary Basis	 \$ -	 \$ -	 345,532	 \$ 345,532
 Reconciliation to Statement of Receipts, Disbursements, and Changes in Cash Balances				
Add: Current Year Encumbrances			3,881	
Add: Current Year Outstanding Warrants			44,449	
Add: Estopped Warrants			60	
Ending Cash Balance			<u>\$ 393,922</u>	

The accompanying notes to the other supplementary information are an integral part of this schedule.
See independent auditor's report.

**JACKSON COUNTY, OKLAHOMA
COMPARATIVE SCHEDULE OF RECEIPTS, EXPENDITURES, AND
CHANGES IN CASH BALANCES—BUDGET AND ACTUAL—BUDGETARY BASIS—
COUNTY HEALTH DEPARTMENT FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2007**

	County Health Department Fund			
	Original	Final	Actual	Variance
	Budget	Budget		
Beginning Cash Balances	\$ 163,409	\$ 163,409	\$ 163,409	-
Less: Prior Year Outstanding Warrants	(23,062)	(23,062)	(23,062)	
Less: Prior Year Encumbrances	(3,474)	(3,474)	(679)	2,795
Beginning Cash Balances, Budgetary Basis	<u>136,873</u>	<u>136,873</u>	<u>139,668</u>	<u>2,795</u>
Receipts:				
Ad Valorem Taxes	240,621	240,621	254,112	13,491
Intergovernmental		41,068	41,850	782
Total Receipts, Budgetary Basis	<u>240,621</u>	<u>281,689</u>	<u>295,962</u>	<u>14,273</u>
Expenditures:				
Health and Welfare	377,494	418,562	300,987	117,575
Total Expenditures, Budgetary Basis	<u>377,494</u>	<u>418,562</u>	<u>300,987</u>	<u>117,575</u>
Excess of Receipts and Beginning Cash Balances Over Expenditures,				
Budgetary Basis	<u>\$ -</u>	<u>\$ -</u>	134,643	<u>\$ 134,643</u>
Reconciliation to Statement of Receipts, Disbursements, and Changes in Cash Balances				
Add: Current Year Encumbrances			3,081	
Add: Current Year Outstanding Warrants			3,811	
Ending Cash Balance			<u>\$ 141,535</u>	

The accompanying notes to the other supplementary information are an integral part of this schedule.
See independent auditor's report.

**JACKSON COUNTY, OKLAHOMA
NOTES TO OTHER SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2007**

Budgetary Schedules

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

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

See independent auditor's report.

INTERNAL CONTROL AND COMPLIANCE SECTION

STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA
State Auditor

MICHELLE R. DAY, ESQ.
Chief Deputy



2300 N. Lincoln Boulevard State Capitol, Room 100 Oklahoma City, OK 73105-4801 Phone (405) 521-3495 Fax (405) 521-3426 www.sai.ok.gov

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
JACKSON COUNTY, OKLAHOMA

We have audited the combined totals—all funds of the accompanying Combined Statement of Receipts, Disbursements, and Changes in Cash Balances of Jackson County, Oklahoma, as of and for the year ended June 30, 2007, which comprises Jackson County's basic financial statement, prepared using accounting practices prescribed or permitted by Oklahoma state law, and have issued our report thereon dated August 25, 2008. Our report on the basic financial statement was adverse because the statement is not a presentation in conformity with accounting principles generally accepted in the United States of America. Also, our report describes certain responsibilities of the State Auditor and Inspector's Office other than audit responsibilities. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Jackson County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiency 2007-2 as described in the accompanying schedule of findings and responses to be a significant deficiency in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we do not consider the significant deficiency described above to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Jackson County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

Jackson County's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. We did not audit Jackson County's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of Jackson County and should not be used for any other purpose. This report is also a public document pursuant to the Oklahoma Open Records Act (51 O.S., section 24A.1 et seq.), and shall be open to any person for inspection and copying.



STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR



MICHELLE R. DAY, ESQ
DEPUTY STATE AUDITOR & INSPECTOR

August 25, 2008

**JACKSON COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED JUNE 30, 2007**

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 2007-2 – Sale of Scrap Metal (Subsequent to audit period)

Criteria: Statutory control requirements have been established for the receipt of funds in county government. Title 19 O.S. § 684, requires that all money received by any county officer be deposited with the county treasurer.

Condition: The District 1 County Commissioner sold scrap metal to Southwest Metal & Trade for \$215 cash on May 14, 2008. The money was not receipted by a miscellaneous receipt, nor was the money deposited with the County Treasurer.

Effect: The County has not accounted for the compensation for the sale of the scrap metal.

Recommendation: OSAI recommends that County Commissioners account for the proceeds from the sale of scrap metal by depositing those funds with the County Treasurer.

Views of responsible officials and planned corrective actions: On August 28, 2008, miscellaneous receipt #005281 was issued by the County Treasurer for \$215 cash. The receipt was issued to S.W. Metal & Trade for the “sale of scrap metal” and posted to the Highway Fund.

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 2007-1 – Daily Depositing and Receipting of Funds

Criteria: Statutory control requirements have been established for county government for receipting and depositing of all monies. Title 28 O.S. § 9 states, “Every officer charging fees shall give a receipt therefor.” Title 19 O.S. § 682 states, “It shall be the duty of each and every county officer, county board, county commission and all members and employees of either thereof, to deposit daily in the official depository designated in Section 681 of this title, all monies, checks, drafts, orders, vouchers, funds, rentals, penalties, costs, proceeds of sale of property, fees, fines, forfeitures and public charges of every kind received or collected by virtue or under color of office...”

Condition: The testing of the County Sheriff’s official depository account (a trust and agency fund) for the months of December 2006 and January 2007 noted the following exceptions:

**JACKSON COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED JUNE 30, 2007**

1. Receipts were not issued for two bonds received by the County Sheriff. One in the amount of \$1,500 and another in the amount of \$5,000.
2. Four cash bonds were not deposited in a timely manner. Receipt #3533 was issued on December 8, 2006, but not deposited until December 15, 2006. Receipt #3537 and receipt #3538 were issued on December 15, 2006, but not deposited until December 19, 2006.
3. Eleven receipts out of the 27 receipts issued for the month of December 2006 did not reflect a mode of payment. Also, 5 of the 27 receipts did not reflect a purpose of the receipt. Thirteen receipts out of the 33 receipts issued for the month of January 2007 did not reflect a mode of payment. Four of the 33 receipts did not reflect a purpose of the receipt.
4. Two receipts were not deposited in a timely manner. Receipt #3569 was issued on January 18, 2007, but not deposited until January 24, 2007. Receipt #3572 was issued on January 21, 2007, but not deposited until January 24, 2007.

Effect: This condition results in improper bookkeeping and could result in misappropriation of monies received.

Recommendation: OSAI recommends that duplicate, pre-numbered receipts be issued for all monies received in the Sheriff's office. Receipts should be issued only once, in sequential order, and should indicate mode of payment received. Also, collections should be deposited daily with the County Treasurer.

Views of responsible officials and planned corrective actions: The County Sheriff has hired personnel to address the daily receipting and depositing of cash bonds. Additionally, the Sheriff uses surety bonds when possible, to avoid collecting cash for bonds.

Finding 2007-3 – Consumable Inventories

Criteria: Statutory control requirements have been established for inventory control of supplies and materials used in county government. Title 19 O.S. § 1502 (a) and (b), prescribes the procedures to be used to account for supplies and materials used in construction and maintenance of roads and bridges.

Condition: Discrepancies were noted between Districts 1, 2 and 3 consumable inventories when compared to physical verification.

**JACKSON COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED JUNE 30, 2007**

D-1 5 of 7 items visually verified did not agree to the inventory list.

District #1			
Item	Amount on Inventory Cards	Actual Amount Verified	Variance
26" Steel Pipe	171	332	161
20" Steel Pipe	46	44	2
16" Steel Pipe	214.7	145	(-69.7)
18" Plastic Pipe	240	210	(-30)
24" Plastic Pipe	60	30	(-30)

D-2 4 of the 5 items visually verified did not agree to the inventory list.

District #2			
Item	Amount on Inventory Cards	Actual Amount Verified	Variance
36" CGSP	42'	30'	(-12)
30" CGSP	90'	60'	(-30)
18" CGSP	90'	10'	(-80)
72" CGSP	0	36'	(-36)

D-3 6 of the 7 items visually verified did not agree to the inventory list.

District #3			
Item	Amount on Inventory Cards	Actual Amount Verified	Variance
42" Pipe	8.8'	15'	6.2'
24" Pipe	3'	60'	57'
18" Pipe	94.8'	35'	(-59.8')
36" Tinhorn	60'	26'	(-34')
18" Tinhorn	(-20')	20'	40'
30" Tinhorn	144'	30'	(-114')

Effect: Improperities could occur when consumable inventory is not properly accounted for.

Recommendation: OSAI recommends that the County properly maintain and update consumable inventory system for highway districts as set forth by 19 O.S. § 1502.b.

**JACKSON COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED JUNE 30, 2007**

Views of responsible officials and planned corrective actions: The summary consumable report has now been corrected to maintain the inventory records. The code was changed to reflect new purchases on the summary report.

Finding 2007-4– Inmate Trust Daily Depositing

Criteria: Statutory requirements have been established for the depositing of funds. Title 19 O.S. § 682 states, “It shall be the duty of each and every county officer...to deposit daily in the official depository... all monies...received or collected by virtue or under color of office.”

Condition: In the testing of receipts issued for inmate trust monies by the County Sheriff, funds were deposited every 5 to 7 business days. In addition, inmate trust monies were receipted from two different receipt books.

Effect: Monies are not properly safeguarded when monies are left undeposited.

Recommendation: OSAI recommends that all funds collected be deposited on a daily basis in accordance with state statutes. Also, receipt books should be used in numerical order.

Views of responsible officials and planned corrective actions: The County Sheriff now deposits on a daily basis all inmate trust funds.



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