



MUSKOGEE COUNTY

Financial Report with Single Audit

For the fiscal year ended June 30, 2023

Cindy Byrd, CPA
State Auditor & Inspector

**MUSKOGEE COUNTY, OKLAHOMA
FINANCIAL STATEMENT
AND INDEPENDENT AUDITOR'S REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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OKLAHOMA
Office of the State Auditor & Inspector

Cindy Byrd, CPA | State Auditor & Inspector

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

August 28, 2025

TO THE CITIZENS OF
MUSKOGEE COUNTY, OKLAHOMA

Transmitted herewith is the audit of Muskogee County, Oklahoma for the fiscal year ended June 30, 2023. The audit was conducted in accordance with 19 O.S. § 171.

A report of this type can be critical in nature. Failure to report commendable features in the accounting and operating procedures of the entity should not be interpreted to mean that they do not exist.

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

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

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

Sincerely,

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR

**MUSKOGEE COUNTY OFFICIALS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Board of County Commissioners

District 1 – Ken Doke
District 2 – Keith Hyslop
District 3 – Kenny Payne

County Assessor

Ron Dean

County Clerk

Polly Irving

County Sheriff

Andy Simmons

County Treasurer

Shelly Sumpter

Court Clerk

Robyn Boswell

District Attorney

Larry Edwards

**MUSKOGEE COUNTY, OKLAHOMA
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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FINANCIAL SECTION



Independent Auditor's Report

TO THE OFFICERS OF
MUSKOGEE COUNTY, OKLAHOMA

Report on the Audit of the Financial Statement

Opinion

We have audited the total—all county funds on the accompanying regulatory basis Statement of Receipts, Disbursements, and Changes in Cash Balances of Muskogee County, Oklahoma, as of and for the year ended June 30, 2023, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the regulatory basis total receipts, disbursements, and changes in cash balances for all county funds of Muskogee County, as of and for the year ended June 30, 2023, in accordance with the financial reporting provisions of Title 19 O.S. § 171 of Oklahoma Statutes described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles (U.S. GAAP) section of our report, the financial statement referred to above does not present fairly, in accordance with U.S. GAAP, the financial position of Muskogee County as of June 30, 2023, or changes in financial position for the year then ended.

Basis for Opinions

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

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

As described in Note 1, the financial statement is prepared by Muskogee County using accounting practices prescribed or permitted by Oklahoma state law, which is a basis of accounting other than U.S. GAAP to meet the requirements of the State of Oklahoma. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and U.S. GAAP, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Muskogee County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Muskogee County's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with GAAS. In our opinion, the schedule of expenditures of federal awards and the remaining supplementary information is fairly stated, in all material respects, in relation to the financial statement.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 26, 2025, on our consideration of Muskogee County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Muskogee County's internal control over financial reporting and compliance.



CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR

August 26, 2025

REGULATORY BASIS FINANCIAL STATEMENT

MUSKOGEE COUNTY, OKLAHOMA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH BALANCES—REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Beginning Cash Balances July 1, 2022	Receipts Apportioned	Transfers In	Transfers Out	Disbursements	Ending Cash Balances June 30, 2023
County Funds:						
County General	\$ 4,777,393	\$ 8,115,506	\$ -	\$ -	\$ 7,577,417	\$ 5,315,482
County Highway Unrestricted	9,475,520	5,675,299	-	750,000	5,671,506	8,729,313
Health	3,822,478	2,064,809	-	-	1,760,881	4,126,406
Resale Property	1,892,725	599,570	-	-	860,512	1,631,783
County Sinking Fund	109,514	-	-	-	-	109,514
Industrial Sinking Fund	12,266	423	-	-	-	12,689
Sheriff Service Fee	468,169	767,940	-	-	453,433	782,676
Jail	768,669	2,278,600	-	-	2,038,732	1,008,537
Use Tax-ST	5,048,336	1,282,969	-	-	337,666	5,993,639
Sheriff-ST	1,752,568	2,635,098	-	-	2,445,412	1,942,254
County Bridge and Road Improvement	2,049,958	2,172,216	-	-	1,507,654	2,714,520
Road and Bridges-ST	3,142,687	3,004,616	-	-	2,618,900	3,528,403
Rural Fire-ST	3,643,667	1,645,150	-	-	1,004,876	4,283,941
Rainy Day Fund	2,010,256	-	-	-	89,157	1,921,099
Emergency Management	35,075	39,127	-	-	18,661	55,541
Reward Fund	23,580	1,437	-	-	-	25,017
County Clerk Lien Fee	25,423	26,288	-	-	7,187	44,524
Treasurer Mortgage Certification	22,840	10,160	-	-	27,133	5,867
Assessor Revolving Fee	17,671	2,074	-	-	1,265	18,480
Sheriff Commissary	275,523	660,816	-	-	649,043	287,296
County Clerk Records Management and Preservation Fund	481,007	143,965	-	-	104,322	520,650
Sheriff Forfeiture	22,542	-	-	-	-	22,542
Sheriff Training	1,339	16,812	-	-	5,359	12,792
Justice Assistance Grant	6,344	18,496	-	-	18,496	6,344
County Donations	5,246	-	-	-	-	5,246
Community Development Block Grants Revolving Fund	7,336	-	-	-	-	7,336
Safe Room Grant	4,751	-	-	-	-	4,751
Cash Drawers	1,530	-	-	-	-	1,530
Flood Plain	2,293	-	-	-	-	2,293
Lodging Tax-ST	66,702	20,437	-	-	30,000	57,139
Courthouse Improvement-ST	534,125	-	-	-	38,800	495,325
Safe Oklahoma - AG	14,083	2	-	-	-	14,085
COVID Aid and Relief	619,418	-	-	-	117,740	501,678
American Rescue Plan Act 2021	4,180,171	6,603,810	-	-	4,616,730	6,167,251
Court Clerk Payroll	20,199	349,337	-	-	362,656	6,880
LATCF	-	71,997	-	-	-	71,997
Coronavirus Emergency Supplemental Grant	-	34,033	-	-	4,710	29,323
Fire Protection District Grant	-	10,053	-	-	3,543	6,510
Opioid Abatement Settlement	-	23,245	-	-	-	23,245
Total - All County Funds, as Restated	\$ 45,341,404	\$ 38,274,285	\$ -	\$ 750,000	\$ 32,371,791	\$ 50,493,898

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

**MUSKOGEE COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

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

B. Fund Accounting

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

Following are descriptions of the county funds included within the financial statement:

County General – accounts for revenue derived mostly from ad valorem tax as directed by the Oklahoma Constitution and state statutes. Other revenue includes fees, in-lieu taxes, and other miscellaneous collections. Disbursements are for general operations of the County.

County Highway Unrestricted – accounts for revenue from motor fuel and motor vehicle taxes and is designated for those activities associated with building and maintaining county roads and bridges.

Health – accounts for ad valorem tax collections and fees for services collected, disbursements are for the operation of the County Health Department.

Resale Property – accounts for interest and penalties assessed on delinquent ad valorem tax payments as well as proceeds of selling real property in the County which has remained delinquent in ad valorem tax payments for three years. The fund is utilized by the County Treasurer for offsetting the costs associated with the collection of delinquent ad valorem taxes.

**MUSKOGEE COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

County Sinking Fund – accounts for the debt service collections derived generally from a special ad valorem tax levy and interest earned on investments.

Industrial Sinking Fund – accounts for the payment of interest and principal on the matured portion of the Muskogee County General Obligation Limited Tax Bonds that are administered by the County. Receipts are derived from industrial tenant rental payments.

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

Jail – accounts for revenues from law enforcement entities for the housing of prisoners. Disbursements are for the jail and any surplus in the revolving fund for administering expenses for salaries, training, equipment, or travel, or for capital expenditures.

Use Tax-ST – accounts for the collection of county sales tax, use tax revenue and excise tax levied on the storage, use or other consumption of tangible personal property used, stored, or consumed within the County. The purpose of the use tax is designated by the Board of County Commissioners.

Sheriff-ST – accounts for the collection of sales tax revenue and the disbursement of funds as restricted by the sales tax resolution.

County Bridge and Road Improvement – accounts for collections from fuel and gas taxes collected by Oklahoma Tax Commission and disbursements are for the purpose of constructing and maintaining county bridges and roads.

Road and Bridges-ST – accounts for the collection of sales tax revenue and the disbursement of funds as restricted by the sales tax resolution.

Rural Fire-ST – accounts for the collection of sales tax revenue and the disbursement of funds as restricted by the sales tax resolution.

Rainy Day Fund – accounts for surplus monies receipted over and above the itemized estimate of needs for the County General Fund. Disbursements are for natural disasters declared by the Governor, BOCC or Federal Government; for supplementing the County's current County General Fund budget; or for supplementing the current year's revenue if a revenue failure is declared by the BOCC (68 O.S. § 3034.1).

Emergency Management – accounts for revenue from state or federal grants for the purpose of providing the County emergency management services.

**MUSKOGEE COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Reward Fund – accounts for revenue provided by fines assessed upon persons convicted of illegal dumping of trash, debris, waste, or other substances that may cause fire on public or private property. The Board of County Commissioners may use this fund to offer and pay a reward to individuals offering information that leads to an arrest and conviction. The fund may also be used for special enforcement programs related to investigating and/or preventing littering and illegal dumping.

County Clerk Lien Fee – accounts for revenue generated from filing and copy fees. Proceeds to be expended as restricted by state statute.

Treasurer Mortgage Certification – accounts for fees collected by the County Treasurer for evaluating mortgages or other liens upon real property filed with the county for the purpose of collateralizing debt. The fund is used for lawful operation of the County Treasurer's office.

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

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

County Clerk Records Management and Preservation Fund – accounts for fees collected for instruments filed in the County Clerk's office. Expenditures are restricted to activities related to preservation of records in the County Clerk's office.

Sheriff Forfeiture – accounts for proceeds from the sale of property seized by law enforcement as ordered by the court. The fund is used for law enforcement purposes and/or drug prevention and eradication.

Sheriff Training – accounts for property in the possession of the Sheriff's office that remains unclaimed for a period of six months or more may be sold upon application to the district court. Proceeds are used for purchase of equipment, materials, or supplies that may be used in crime prevention, education, training, or programming.

Justice Assistance Grant – revenues are from a federal grant. Disbursements are for Sheriff patrol cars.

County Donations – accounts for donations to the county from private donors to be disbursed for a specified purpose and approved Board of County Commissioners' resolution.

Community Development Block Grants Revolving Fund – accounts for Community Development Block Grants received from the U.S. Department of Commerce and disbursed as restricted by the grant agreement.

**MUSKOGEE COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Safe Room Grant – accounts for federal grant revenues to be disbursed as restricted by the grant agreement.

Cash Drawers – accounts for cash held by the various county offices for change funds.

Flood Plain – accounts for fees collected from flood plain permits and map charges to offset the costs of floodplain management.

Lodging Tax-ST – accounts for the collection of lodging tax revenue and the disbursement of funds as restricted by the lodging tax resolution.

Courthouse Improvement-ST – accounts for sales tax monies collected for the maintenance of the Muskogee County Courthouse and County Services Building.

Safe Oklahoma - AG – accounts for grant funds from the State of Oklahoma and disbursements are for salaries and operations of the Sheriff's office.

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

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

Court Clerk Payroll – accounts for funds from the Court Fund for compensation of the District Court employees.

LATCF – Local Assistance and Tribal Consistency Fund (LATCF) accounts for federal funding made available through the American Rescue Plan Act of 2021 to be used in the same manner as other locally generated revenue.

Coronavirus Emergency Supplemental Grant – accounts for federal awards to prevent, prepare for and respond to the coronavirus.

Fire Protection District Grant – accounts for local grant revenues to be disbursed as restricted by the grant agreement.

Opioid Abatement Settlement – accounts for court settlement from class-action lawsuits against opioid manufacturers and distributors. Proceeds to be used in accordance with the settlement agreement for opioid abatement.

**MUSKOGEE COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

C. Basis of Accounting

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

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

D. Budget

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

E. Cash and Investments

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

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

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

**MUSKOGEE COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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

2. Ad Valorem Tax

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

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

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

3. Other Information

A. Pension Plan

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

**MUSKOGEE COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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

B. Other Post Employment Benefits (OPEB)

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

C. Contingent Liabilities

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

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

D. Sales Tax

Sales Tax of November 8, 2005

On November 8, 2005, the voters of Muskogee County approved a permanent excise tax of fifteen hundredths of one percent (.0015). The revenue from the sales tax is for the purpose of providing funds for the fire departments of Muskogee County, including, but not limited to: purchase of equipment, general operation and maintenance, training, construction of new buildings or improvements to existing buildings, and payment of existing or future loans.

Five percent (5%) of the fifteen hundredths percent (.0015) is designated for a newly formed Board with one member elected and representing each of the following Muskogee County fire departments: Muskogee, Boynton, Braggs, Brushy Mountain, Buckhorn, Council Hill, Fort Gibson, Gooseneck Bend, Haskell, Keefton, Mountain View, Oktaha, Summit, Taft, Wainwright, Warner, Webber Falls, and Porum. These funds will be used for such other fire protection services as may be deemed necessary by the Board of County Commissioners. These funds are accounted for in the Rural Fire-ST fund.

Ninety five percent (95%) of the fifteen hundredths percent (.0015) shall be divided equally between the above-mentioned eighteen (18) fire departments to construct new fire stations or

**MUSKOGEE COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

improve existing fire stations, purchase equipment and defray training and fire education costs, purchase firefighting and other emergency response vehicles and equipment and for the general maintenance and operations, with the exception of salaries and wages, for which the tax proceeds are not intended. These funds are accounted for in the Rural Fire-ST fund.

Lodging Tax of August 23, 2016

The voters of Muskogee County passed a lodging tax on August 23, 2016, of 5% per room, per night derived from the occupancy of hotel, motel, and lodge rooms outside of the Muskogee's municipal boundaries to be used for the purpose of economic development. These funds are accounted for in the Lodging Tax-ST fund.

Sales Tax of June 13, 2017

On June 13, 2017, the voters of Muskogee County approved renewing an excise tax for Muskogee County on all goods and products authorized by law, in the amount of one half of one cent on the dollar (\$0.005). The tax is to commence January 1, 2019, and to terminate December 31, 2028. The revenue from the sales tax is for the purpose of improving county services as follows: 50% of the monies to go to the county roads and bridges and 50% of the monies to go to Homeland Security, courthouse security, and county law enforcement. These funds are accounted for in the Road and Bridges-ST and Sheriff-ST funds.

E. Tax Abatements

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

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

The County had \$72,043 of ad valorem taxes abated under this program for the fiscal year ended June 30, 2023.

The State has an Ad Valorem Reimbursement Fund in accordance with Title 62 O.S. § 193 that is used to reimburse the County for the loss of revenue. Monies apportioned to this fund by the State also may be transferred to other state funds or otherwise expended as directed by the Legislature. In the event monies apportioned to the Fund are insufficient to pay all claims for reimbursement,

**MUSKOGEE COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

claims for reimbursement for loss of revenue due to manufacturing exemptions of ad valorem taxes shall be paid first, and any remaining funds shall be distributed proportionally among the counties making claims for reimbursement for loss of revenue for school district exemptions.

F. Interfund Transfers

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

- \$750,000 was transferred from the Emergency Management Transportation Revolving fund (a Trust and Agency fund) to County Highway Unrestricted for temporary loan for road and bridge projects pursuant to 69 O.S. § 687.3.

G. Restatement of Fund Balance

During the fiscal year, the County had a reclassification of funds. The County General, American Rescue Plan Act 2021, County Highway Unrestricted, Resale Property, Court Clerk Payroll, and Jail fund balances on the June 30, 2022 financial statement were not classified properly due to prior year error corrections.

Prior year ending balance, as reported	\$45,338,046
Correction to Fund Balance for County General	1,329
Correction to Fund Balance for American Rescue Plan Act 2021	(1,218)
Correction to County Highway Unrestricted	(111)
Correction to Resale Property	(90)
Correction to Court Clerk Payroll	90
Correction to Jail	<u>3,358</u>
Prior year ending balance, as restated	<u>\$45,341,404</u>

SUPPLEMENTARY INFORMATION

MUSKOGEE COUNTY, OKLAHOMA
COMPARATIVE SCHEDULE OF EXPENDITURES—BUDGET AND ACTUAL—
BUDGETARY BASIS—GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	General Fund		
	Budget	Actual	Variance
District Attorney - State	\$ 119,259	\$ 109,320	\$ 9,939
District Attorney - County	6,336	504	5,832
Sheriff	423,208	423,202	6
Treasurer	92,600	91,840	760
District #1	106,000	92,509	13,491
District #2	106,000	88,453	17,547
District #3	106,000	95,126	10,874
OSU Extension	157,500	157,402	98
County Clerk	428,100	391,153	36,947
Court Clerk	474,883	455,024	19,859
Assessor	397,217	396,082	1,135
Visual Inspection	512,556	508,603	3,953
District Court	41,360	41,360	-
General Government	5,260,714	1,728,332	3,532,382
Excise Equalization	10,200	4,944	5,256
Election Board	253,697	240,276	13,421
County Purchasing	203,173	196,701	6,472
Emergency Management	173,457	172,598	859
County Jail	291,803	291,761	42
Public Transportation	45,000	22,500	22,500
Highway Budget	16,600	-	16,600
Highway District 1	682,664	682,554	110
Highway District 2	682,831	682,388	443
Highway District 3	683,701	683,137	564
County Audit Budget	130,854	5,073	125,781
Free Fair Budget	1,200	1,200	-
Soil Conservation District	1,400	1,400	-
Flood Plain	4,735	4,474	261
Public Schools	22,000	15,882	6,118
Total Expenditures, Budgetary Basis	<u>\$ 11,435,048</u>	<u>\$ 7,583,798</u>	<u>\$ 3,851,250</u>

MUSKOGEE COUNTY, OKLAHOMA
COMPARATIVE SCHEDULE OF EXPENDITURES—BUDGET AND ACTUAL—
BUDGETARY BASIS—HEALTH FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Health Fund		
	Budget	Actual	Variance
Health and Welfare	\$ 5,363,582	\$ 1,703,570	\$ 3,660,012
Total Expenditures, Budgetary Basis	<u>\$ 5,363,582</u>	<u>\$ 1,703,570</u>	<u>\$ 3,660,012</u>

**MUSKOGEE COUNTY, OKLAHOMA
NOTE TO SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

1. Budgetary Schedules

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

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

MUSKOGEE COUNTY, OKLAHOMA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Grantor's Number	Passed Through to Sub-Recipients	Federal Expenditures
U.S. DEPARTMENT OF INTERIOR				
Direct Grant:				
Payments in Lieu of Taxes	15.226			\$ 66,156
Total U.S. Department of Interior				<u>66,156</u>
U.S. DEPARTMENT OF JUSTICE				
Direct Grant:				
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034			4,710
Passed Through the City of Muskogee:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-21-GG-01748-JAGX		18,496
Total U.S. Department of Justice				<u>23,206</u>
U.S. DEPARTMENT OF TREASURY				
Direct Grant:				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027		\$ 811,800	4,616,730
Total U.S. Department of Treasury			<u>811,800</u>	<u>4,616,730</u>
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed Through the Oklahoma Department of Emergency Management:				
Emergency Management Performance Grants	97.042	EMPG-2021		13,063
Emergency Management Performance Grants	97.042	EMPG-2022		13,063
Total U.S. Department of Homeland Security				<u>26,126</u>
Total Expenditures of Federal Awards			<u>\$ 811,800</u>	<u>\$ 4,732,218</u>

MUSKOGEE COUNTY, OKLAHOMA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Basis of Presentation

The schedule of expenditures of federal awards includes the federal grant activity of Muskogee County, and is presented on the *cash basis of accounting*. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance.

Indirect Cost Rate

Muskogee County has elected to not use the 10 percent de minimis cost rate allowed for by 2 CFR§ 200.414(f).

INTERNAL CONTROL AND COMPLIANCE SECTION



**Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance
and Other Matters Based on an Audit of Financial Statements Performed in Accordance With
*Government Auditing Standards***

TO THE OFFICERS OF
MUSKOGEE COUNTY, OKLAHOMA

We have audited, in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the total—all county funds of the accompanying Statement of Receipts, Disbursements, and Changes in Cash Balances of Muskogee County, Oklahoma, as of and for the year ended June 30, 2023, and the related notes to the financial statement, which collectively comprise Muskogee County's financial statement, prepared using accounting practices prescribed or permitted by Oklahoma state law, and have issued our report thereon dated August 26, 2025.

Our report included an adverse opinion on the financial statement because the statement is prepared using accounting practices prescribed or permitted by Oklahoma state law, which is a basis of accounting other than accounting principles generally accepted in the United States of America (U.S. GAAP). However, our report also included our opinion that the financial statement does present fairly, in all material respects, the receipts, disbursements, and changes in cash balances – regulatory basis of the County as of and for the year ended June 30, 2023, on the basis of accounting prescribed by Oklahoma state law, described in Note 1.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses that we consider to be material weaknesses: 2023-001 and 2023-002.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Muskogee County's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as item 2023-001.

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

Muskogee County's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Muskogee County's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. Muskogee County's response was not subjected to the other auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

Purpose of this Report

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



CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR

August 26, 2025



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

TO THE OFFICERS OF
MUSKOGEE COUNTY, OKLAHOMA

Report on Compliance for Each Major Federal Program

Qualified Opinion

We have audited Muskogee County's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on Muskogee County's major federal program for the year ended June 30, 2023. Muskogee County's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Qualified Opinion on ALN 21.027 – Coronavirus State and Local Fiscal Recovery Funds

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion section of our report, Muskogee County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect for the year ended June 30, 2023.

Basis for Qualified Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Muskogee County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion on compliance for each major federal program. Our audit does not provide a legal determination of Muskogee County's compliance with the compliance requirements referred to above.

Matter Giving Rise to Qualified Opinion on Coronavirus State and Local Fiscal Funds

As described in the accompanying schedule of findings and questioned costs, Muskogee County did not comply with requirements regarding the following:

Finding #	Assistance Listing #	Program (or Cluster) Name	Compliance Requirement
2023-006	21.027	Coronavirus State and Local Fiscal Recovery Funds	Procurement and Suspension and Debarment
2023-008	21.027	Coronavirus State and Local Fiscal Recovery Funds	Activities Allowed and Unallowed; Allowable Costs/Cost Principles
2023-009	21.027	Coronavirus State and Local Fiscal Recovery Funds	Subrecipient Monitoring

Compliance with such requirements is necessary, in our opinion, for Muskogee County to comply with the requirements applicable to that program.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Muskogee County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Muskogee County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Muskogee County's compliance with the requirements of each major federal program as a whole.

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Muskogee County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of Muskogee County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Muskogee County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs. Those instances of noncompliance related to the following program and compliance requirement:

Finding #	Assistance Listing #	Program (or Cluster) Name	Compliance Requirement
2023-007	21.027	Coronavirus State and Local Fiscal Recovery Funds	Reporting

Our opinion on the major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on Muskogee County's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Muskogee County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs to be material weaknesses. Those material weaknesses in internal control over compliance related to the following program and compliance requirement:

Finding #	Assistance Listing #	Program (or Cluster) Name	Compliance Requirement
2023-004	21.027	Coronavirus State and Local Fiscal Recovery Funds	Activities Allowed and Unallowed; Allowable Costs/Cost Principles; Procurement and Suspension and Debarment; Period of Performance; Reporting; Subrecipient Monitoring.
2023-005	21.027	Coronavirus State and Local Fiscal Recovery Funds	Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Period of Performance; Procurement and Suspension and Debarment; Reporting; Subrecipient Monitoring

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Muskogee County's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Muskogee County's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Muskogee County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR

August 26, 2025

**MUSKOGEE COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

SECTION 1—Summary of Auditor’s Results

Financial Statements

Type of auditor's report issued:.....Adverse as to U.S. GAAP; unmodified as to regulatory presentation

Internal control over financial reporting:

- Material weakness(es) identified?..... Yes
- Significant deficiency(ies) identified? None reported

Noncompliance material to the financial statement noted? Yes

Federal Awards

Internal control over major programs:

- Material weakness(es) identified?..... Yes
- Significant deficiency(ies) identified? None reported

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

Any audit findings disclosed that are required to be reported
in accordance with 2 CFR § 200.516(a) of the Uniform Guidance? Yes

Identification of Major Programs

Assistance Listing Number(s)

21.027

Name of Federal Program or Cluster

Coronavirus State and Local Fiscal Recovery
Funds

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

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

**MUSKOGEE COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

SECTION 2—Findings related to the Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

Finding 2023-001 – Lack of Internal Controls and Noncompliance Over Disbursements (Repeat Finding – 2019-011, 2020-009, 2021-006, 2022-006)

Condition: Upon inquiry of County personnel and observation of the County’s disbursement process, we noted the following:

- The County does not have an adequate segregation of duties to ensure that duties assigned to individuals are done so in a manner that would not allow one individual to control both the recording function and the procedures relative to processing a transaction for manually transmitted purchase orders.
- The purchasing deputy that is encumbering funds is not signing the purchase order, rather the County Clerk is signing at a different date and time after a purchase order has been issued for manually transmitted purchase orders.
- The signatures of the County Clerk and the BOCC Chairman that appear on all warrants are facsimile signatures printed by the software program. Neither the County Clerk nor the BOCC Chairman reviews or initials the warrants after they are printed.

Additionally, of the forty-nine (49) disbursements tested totaling \$4,297,887, we noted the following:

- Five (5) disbursements totaling \$467,335 were not reviewed/authorized.
- One (1) disbursement in the amount of \$26,524 was not approved by the BOCC and/or management.
- One (1) disbursement in the amount \$4,742 could not be determined if it was for the appropriate amount, as there was no invoice present.
- Twenty (20) disbursements totaling \$68,804 were not supported by adequate documentation (invoice and receiving report or timesheet).
- Five (5) disbursements totaling \$287,169 did not have encumbrances made or funds were not available prior to ordering goods and/or services.

Cause of Condition: Policies and procedures have not been designed and implemented to ensure adequate segregation of duties in the County Clerk’s office with regard to the manually transmitted disbursements. Additionally, policies and procedures have not been designed and implemented to ensure the County complies with the state statute regarding the disbursement process.

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

**MUSKOGEE COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Recommendation: The Oklahoma State Auditor & Inspector's Office (OSAI) recommends management be aware of this condition and determine if duties can be properly segregated. In the event that segregation of duties is not possible due to limited personnel, OSAI recommends implementing compensating controls to mitigate the risk involved with a concentration of duties. Compensating controls would include separating key processes and/or critical functions of the office and having management review and approve accounting functions.

Furthermore, OSAI recommends that the County adhere to state purchasing guidelines. Purchase orders should be encumbered before goods or services are ordered, invoices and other supporting documentation should be reviewed for accuracy and attached, payroll and purchase orders should be properly reviewed and authorized. Timesheets should be signed by the employee and the official.

Management Response:

Chairman of Board of County Commissioners: I will partner with the County Clerk and all other county elected officials to ensure that all proper purchasing procedures are being followed.

County Clerk: Once it was brought to my attention, immediate changes were implemented within my office to ensure that duties were segregated. Additionally, I will partner with other elected officials to ensure that all PO's have adequate supporting documentation, and encumbrances are being done before services are rendered.

Criteria: The United States Government Accountability Office's *Standards for Internal Control in the Federal Government* (2014 version) aided in guiding our assessments and conclusion. Although this publication (GAO Standards) addresses controls in the federal government, this criterion can be treated as best practices and may be applied as a framework for an internal control system for state, local, and quasi-governmental entities.

GAO Standards – Section 2 – Establishing an Effective Internal Control System – OV2.23 states in part:

Objectives of an Entity – Compliance Objectives

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

The GAO Standards – Principle 10 – Design Control Activities – 10.03 states in part:

Segregation of Duties

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

**MUSKOGEE COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Appropriate documentation of transactions and internal control

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

Additionally, Principle 10 - Segregation of Duties states:

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

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

Finding 2023-002 – Lack of Internal Controls Over the Payroll Process (Repeat Finding – 2016-013, 2017-013, 2018-013, 2019-012, 2020-010, 2021-007, 2022-007)

Condition: Upon inquiry and observation of the County’s payroll process, it was noted that the County Clerk does not have an adequate segregation of duties to ensure that duties assigned to individuals are done so in a manner that would not allow one individual to control both the recording function and the procedures relative to processing a transaction.

Cause of Condition: Policies and procedures have not been designed and implemented to ensure adequate segregation of duties in the County Clerk’s office with regard to the payroll process.

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

Recommendation: OSAI recommends management be aware of this condition and determine if duties can be properly segregated. In the event that segregation of duties is not possible due to limited personnel, OSAI recommends implementing compensating controls to mitigate the risk involved with a concentration of duties. Compensating controls would include separating key process and/or critical functions of the office and having management review and approval of accounting functions.

Management Response:

County Clerk: Once this was brought to my attention we began implementing segregation of duties over the payroll process.

**MUSKOGEE COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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

Segregation of Duties

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

Additionally, Principle 10 – Segregation of Duties states:

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

10.13 – Segregation of duties helps prevent fraud, waste, and abuse in the internal control system. Management considers the need to separate control activities related to authority, custody, and accounting of operations to achieve adequate segregation of duties. In particular, segregation of duties can address the risk of management override. Management override circumvents existing control activities and increases fraud risk. Management addresses this risk through segregation of duties, but cannot absolutely prevent it because of the risk of collusion, where two or more employees act together to commit fraud.

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

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

Finding 2023-004 – Lack of County-Wide Controls Over Major Federal Program – Coronavirus State and Local Fiscal Recovery Funds (Repeat Finding – 2022-014)

FEDERAL AGENCY: U.S. Department of Treasury

ASSISTANCE LISTING: 21.027

FEDERAL PROGRAM NAME: Coronavirus State and Local Fiscal Recovery Funds

FEDERAL AWARD NUMBER: SLFRP3720

FEDERAL AWARD YEAR: 2022

CONTROL CATEGORY: Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Period of Performance; Procurement and Suspension and Debarment; Subrecipient Monitoring; Reporting

QUESTIONED COSTS: \$-0-

**MUSKOGEE COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Condition: County-wide controls regarding Control Environment, Risk Assessment, Information and Communication, and Monitoring have not been designed.

Cause of Condition: Policies and procedures have not been designed and implemented to ensure the County complies with grant requirements.

Effect of Condition: This condition could result in noncompliance with grant requirements.

Recommendation: OSAI recommends that the County design and implement a system of internal controls to ensure compliance with grant requirements.

Management Response:

Chairman Board of County Commissioners: We have hired a grant writer and are also in the process of creating a federal grant policy that lists out requirements that are to be followed to ensure all federal requirements are being addressed and followed.

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

Definition of Internal Control

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

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

Components, Principles, and Attributes

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

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

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

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

**MUSKOGEE COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Finding 2023-005 – Lack of Internal Controls Over Major Federal Program – Coronavirus State and Local Fiscal Recovery Funds (Repeat Finding – 2022-015)

FEDERAL AGENCY: U. S. Department of Treasury

ASSISTANCE LISTING: 21.027

FEDERAL PROGRAM NAME: Coronavirus State and Local Fiscal Recovery Funds

FEDERAL AWARD NUMBER: SLFRFP3720

FEDERAL AWARD YEAR: 2022

CONTROL CATEGORY: Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Period of Performance; Procurement and Suspension and Debarment; Reporting; Subrecipient Monitoring.

QUESTIONED COSTS: \$-0-

Condition: During the process of documenting the County’s internal controls regarding federal disbursements, we noted that Muskogee County has not established procedures to ensure compliance with the following compliance requirements: Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Period of Performance; Procurement and Suspension and Debarment; Reporting; Subrecipient Monitoring.

Cause of Condition: Policies and procedures have not been designed and implemented to ensure federal expenditures are made in accordance with federal grant requirements.

Effect of Condition: This condition could result in noncompliance to grant requirements and could lead to a loss of federal funds to the County.

Recommendation: OSAI recommends that the County gain an understanding of requirements for these programs and implement a system of internal control procedures to ensure compliance with grant requirements.

Management Response:

Chairman of the Board of County Commissioners: We have hired a grant writer and are also in the process of creating a Federal Grant policy that lists out requirements that are to be followed to ensure all federal requirements are being addressed and followed.

Criteria: 2 CFR § 200.303 *Internal Controls (a)* reads as follows:

The non-Federal entity must:

- (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**MUSKOGEE COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Further, accountability and stewardship should be overall goals in management's accounting of federal funds. Internal controls should be designed to monitor compliance with laws and regulations pertaining to grant contracts.

Finding 2023-006 – Noncompliance Over Procurement and Suspension and Debarment – Coronavirus State and Local Fiscal Recovery Funds (Repeat Finding – 2022-011)

FEDERAL AGENCY: U.S. Department of Treasury

ASSISTANCE LISTING: 21.027

FEDERAL PROGRAM NAME: Coronavirus State and Local Fiscal Recovery Funds

FEDERAL AWARD NUMBER: SLFRP3720

FEDERAL AWARD YEAR: 2023

CONTROL CATEGORY: Procurement and Suspension and Debarment

QUESTIONED COSTS: \$1,067,130

Condition: During our review of 100% of federal disbursements totaling \$4,616,730 of the Federal program, we identified the following:

- One (1) Industrial Park Project in the amount of \$651,800 for the City of Muskogee did not have bids or invoices provided to the County. This disbursement was approved by the Board of County Commissioners (BOCC) in the BOCC meeting with no contract or supporting documentation.
- One (1) Water Pump Project in the amount of \$100,000 for Muskogee County Rural Water District 1 did not have bids or invoices provided to the County. This disbursement was approved in the BOCC meeting with no contract or supporting documentation.
- One (1) Vehicle purchased in the amount of \$50,000 for the County Sheriff Office did not have bids provided to the County.
- One (1) Communications Antenna purchased in the amount of \$25,584 did not have bids provided to the County.
- One (1) backhoe purchased in the amount of \$28,900 did not have bids provided to the County.
- One (1) Road Project in the amount of \$60,000 for Muskogee County Economic Authority did not have bids or invoices provided to the County. This disbursement was approved by in the BOCC meeting with no contract or supporting documentation.
- Two (2) Skid Steers totaling \$150,846 did not have the state contract on file with the County.

Additionally, there were twenty (20) vendors that the County did not verify against the www.SAM.gov website to review if the vendor had been suspended or debarred for those disbursements that warranted a bid, on the 6-month bid list, or received quotes.

Cause of Condition: Policies and procedures have not been designed and implemented to ensure compliance of expenditures for all federal awards.

Effect of Condition: This condition resulted in noncompliance to grant requirements and could lead to a loss of federal funds to the County.

**MUSKOGEE COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Recommendation: OSAI recommends county officials and department heads gain an understanding of federal programs awarded to Muskogee County. Internal control procedures should be designed and implemented to ensure accurate procurement and suspension and debarment and to ensure compliance with federal requirements.

Management Response:

Chairman of the Board of County Commissioners: We have hired a grant writer and are also in the process of creating a federal grant policy that lists out requirements that are to be followed to ensure all federal requirements are being addressed and followed.

Criteria: *2 CFR § 200.317 through 200.327 General Procurement Standards* reads as follows:

When procuring property and services under a Federal award, a State must follow the same policies and procedures it uses for procurements from its non-Federal funds. The State will comply with [§§ 200.321](#), [200.322](#), and [200.323](#) and ensure that every purchase order or other contract includes any clauses required by [§ 200.327](#). All other non-Federal entities, including subrecipients of a State, must follow the procurement standards in [§§ 200.318 through 200.327](#).

The non-Federal entity must have and use documented procurement procedures, consistent with State, local, and tribal laws and regulations and the standards of this section, for the acquisition of property or services required under a Federal award or subaward. The non-Federal entity's documented procurement procedures must conform to the procurement standards identified in [§§ 200.317 through 200.327](#).

(b) Non-Federal entities must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchases orders.

2 CFR 180.700 – 180.760 Suspension and 2 CFR 180.800 – 180.885 Debarment

Non-federal entities are prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred. "Covered transactions" include contracts for goods and services awarded under a non-procurement transaction (e.g., grant or cooperative agreement) that are expected to equal or exceed \$25,000 or meet certain other criteria as specified in 2 CFR section 180.220. All non-procurement transactions entered into by a pass-through entity (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions, unless they are exempt as provided in 2 CFR section 180.215.

**MUSKOGEE COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Finding 2023-007 – Noncompliance Over Reporting – Coronavirus State and Local Fiscal Recovery Funds (Repeat Finding – 2022-013)

FEDERAL AGENCY: U.S. Department of Treasury

ASSISTANCE LISTING: 21.027

FEDERAL PROGRAM NAME: Coronavirus State and Local Fiscal Recovery Funds

FEDERAL AWARD NUMBER: SLFRP3720

FEDERAL AWARD YEAR: 2022

CONTROL CATEGORY: Reporting

QUESTIONED COSTS: \$0

Condition: During the process of documenting the County's internal controls regarding federal reporting process, we noted that the County has not established procedures to ensure compliance with reporting requirement. Furthermore, while performing a test over the reporting requirement, we noted the following:

- Three (3) quarterly reports were not submitted by the required due date.
- Variances between expenditures reported on quarterly reports and the County's expenditure data:
 - Quarterly reports during the period of January through March expenditures were less than the County's expenditure data by \$20,000.
 - Quarterly reports during the period April through June expenditures were more than the County's expenditure data by \$4,962,723.
 - Quarterly reports July through September expenditures were less than the County's expenditure data by \$198,142.
 - Quarterly reports October through December expenditures were less than the County's expenditure data by \$151,661.

Cause of Condition: Policies and procedures have not been designed and implemented to ensure compliance of reporting compliance requirements.

Effect of Condition: This condition resulted in noncompliance with grant requirements.

Recommendation: OSAI recommends the County comply with federal laws and regulations and grant agreements by submitting required reports to the U.S. Department of Treasury timely. In addition, OSAI recommends the County design and implement a system of internal controls to ensure the accuracy and completeness of information submitted.

Management Response:

Chairman of the Board of County Commissioners: In regard to the Reporting process, for current and future grants we will ensure that the reports are accurately and timely submitted as required in the supplement compliance requirements. Additionally, we have hired a grant administrator to assist us with the reporting requirements.

**MUSKOGEE COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Criteria: GAO Standards – Section 2 – Establishing an Effective Internal Control System – OV2.23 states in part:

Objectives of an Entity – Compliance Objectives

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

2 CFR § 200.303(a) Internal Controls reads as follows:

The non-Federal entity must:

Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Finding 2023-008 – Noncompliance Over Activities Allowed or Unallowed and Allowable Costs/Cost Principles – Coronavirus State and Local Fiscal Recovery Funds

FEDERAL AGENCY: U.S. Department of Treasury

ASSISTANCE LISTING: 21.027

FEDERAL PROGRAM NAME: Coronavirus State and Local Fiscal Recovery Fund

FEDERAL AWARD NUMBER: SLFRP3720

FEDERAL AWARD YEAR: 2023

CONTROL CATEGORY: Activities Allowed or Unallowed and Allowable Costs/Cost Principles

QUESTIONED COSTS: \$811,800

Condition: During the review of 100% of federal disbursements totaling \$4,616,730 for Coronavirus State and Local Fiscal Recovery Fund, program disbursements were not expended in accordance with the Activities Allowed or Unallowed and Allowable Costs/Cost Principles as noted below:

- One (1) Industrial Park Project in the amount of \$651,800 for the City of Muskogee did not have invoices or supporting documentation to determine if the project was allowable. This disbursement was approved in the BOCC meeting with no documentation.
- One (1) Water Pump Project in the amount of \$100,000 for Muskogee County Rural Water District 1 did not have invoices or supporting documentation to determine if the project was allowable. This disbursement was approved in the BOCC meeting with no documentation.
- One (1) Road Project in the amount of \$60,000 for Muskogee County Economic Authority did not have invoices provided to the County. This disbursement was approved in the BOCC meeting with no contract or documentation.

**MUSKOGEE COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Cause of Condition: Policies and procedures have not been designed and implemented to ensure compliance with federal award requirements.

Effect of Condition: This condition resulted in noncompliance with federal grant requirements and could lead to a loss of federal funds to the County.

Recommendation: OSAI recommends the County gain an understanding of the requirements for this program and design and implement policies and procedures to ensure compliance with these requirements.

Management Response:

Chairman of the Board of County Commissioners: We have hired a grant administrator to ensure that we are in compliance with all grant requirements. Additionally, we will ensure all supporting documentation for grants are available and on file in the County Clerk's office.

Criteria: 2 CFR § 200.303(a) - *Internal Controls* reads as follows:

The non-Federal entity must:

Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Additionally, 2 CFR § 200.403 - *Factors affecting allowability costs* states in part, Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards:

(g) Be adequately documented.

The Department of the Treasury Federal Register, Vol. 86, No. 10 states, "Fund payments may not be used for expenses that have been or will be reimbursed by another federal program."

Finding 2023-009 – Noncompliance Over Subrecipient Monitoring – Coronavirus State and Local Fiscal Recovery Funds

FEDERAL AGENCY: U.S. Department of Treasury

ASSISTANCE LISTING NO: 21.027

FEDERAL PROGRAM NAME: Coronavirus State and Local Fiscal Recovery Funds

FEDERAL AWARD YEAR: 2022

CONTROL CATEGORY: Subrecipient Monitoring

QUESTIONED COSTS: \$811,800

**MUSKOGEE COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Condition: During our audit, it was noted the County had three (3) subrecipients totaling \$811,800 of the Coronavirus State and Local Fiscal Recovery Funds: City of Muskogee, Muskogee County Rural Water District 1, and Muskogee County Economic Authority. The County does not have a subrecipient monitoring policy, and the County did not obtain subrecipient agreements containing all required elements of 2 CFR 200.332.

Cause of Condition: Policies and procedures have not been designed and implemented to ensure federal expenditures are made in accordance with compliance requirements.

Effect of Condition: This condition resulted in noncompliance to grant requirements and could lead to a loss of federal funds to the County.

Recommendation: OSAI recommends the County gain an understanding of the requirements for this program and implement internal controls to ensure compliance with these requirements.

Management Response:

Chairman of the Board of County Commissioners: Going forward we will ensure that if Muskogee County awards subrecipient grants proper agreements, monitoring and meetings are held to ensure we are in compliance with federal requirements.

Criteria: 2 CFR 200 §200.332 *Requirement for Pass-Through Entities* states in part:

All pass-through entities must:

- (a) Ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the following information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the federal award and subaward.
- (2) All requirements imposed by the pass-through entity on the subrecipient so that the federal award is used in accordance with federal statutes, regulations and the terms and conditions of the federal award.
- (5) A requirement that the subrecipient permit the pass-through entity and auditors to have access to the subrecipient's records and financial statements as necessary for the pass-through entity to meet the requirements of this part.
- (6) Appropriate terms and conditions concerning closeout of the subaward.

**MUSKOGEE COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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

Finding 2023-003 – Lack of 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, it was noted that the County Sheriff does not have an adequate segregation of duties to ensure that duties assigned to individuals are done so in a manner that would not allow one individual to control both the recording function and the procedures relative to processing a transaction.

Further, an examination of the Inmate Trust Fund Checking Account and Sheriff Commissary Fund reflected the following:

- Collections are not deposited into the Inmate Trust Fund Checking Account on a daily basis.
- There is no indication of review of the Inmate Trust Fund Checking Account reconciliations by anyone other than the preparer.
- Individual Inmate Trust Fund balances are not being reconciled to the Inmate Trust Fund Checking Account bank statement.
- Bank deposit slips are not verified back to deposit reports by someone other than the preparer.
- Blank check stock, debit cards and inventory for nicotine pouches and e-cigarettes are kept in the commissary manager’s office, which multiple employees have a key and access to.
- The County is charging sales tax on nicotine pouches, e-cigarettes, and pizza sales to inmates; however, there are no remittances being made or monthly reports filed to the Oklahoma Tax Commission.
- An annual report for the Sheriff Commissary Fund was not prepared and filed with the BOCC by January 15th of each year.
- There is no policy or procedure regarding unclaimed funds.
- Multiple individuals have access to the inmate property room and will obtain inmate credit/debit cards to add funds to their Inmate Trust Account.

Cause of Condition: Policies and procedures have not been designed to ensure financial transactions regarding the Inmate Trust Fund Checking Account and Sheriff Commissary Fund are adequately segregated and complies with state statutes.

Effect of Condition: This condition resulted in noncompliance with state statutes. 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, misstated financial reports, clerical errors, or misappropriation of funds not being detected in a timely manner.

**MUSKOGEE COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Recommendation: OSAI recommends management be aware of this condition realize that a concentration of duties and responsibilities is not desired from a control point of view. Management should provide segregation of duties so that no employee is able to perform all accounting functions.

- Deposits be made daily in accordance with 19 O.S. § 682.
- Bank reconciliations should be performed on a monthly basis and be reviewed and approved by someone other than the preparer.
- Inmate Trust Fund balances should be reconciled to the Inmate Trust Fund Checking Account bank statement monthly and be reviewed and approved by someone other than the preparer.
- Deposit slips are reconciled back to deposit reports by someone other than the person taking the deposit to the bank.
- All blank check stock, debit cards and in-house commissary inventory should be maintained in a secured location with restricted access.
- Sales tax collected should be remitted to the Oklahoma Tax Commission on a monthly basis.
- The Sheriff should file a report of the commissary with the BOCC by January 15th, of each year in accordance with 19 O.S. § 180.43D.
- Policies and procedures should be designed and implemented to ensure disposition of inmates unclaimed property are handled in accordance with 22 O.S. § 1325.
- Restricted access to inmate property and cease use of inmate credit/debit cards.

Management Response:

County Sheriff:

- To correct this issue, administration and Commissary Clerk will have a set time frame each day to count and collect funds out of the booking kiosk, lobby kiosk, and money orders/ checks to be deposited each day.
- Going forward we are going to ensure that the deposit receipt is reconciled back to the deposit reports by someone other than the person taking the deposit to the bank.
- Commissary Clerk will print inmate ledger monthly and reconcile back to the bank statement.
- The Commissary Clerk will be performing monthly reconciliations with the Jail Administrator signing off as reviewer.
- Blank checks, debit cards, and nicotine items are all stored within the commissary office which is locked daily at the end of each day. The checks and debit cards are stored in an unlocked safe box by commissary clerk's desk. Nicotine items are stored in an unlocked filing cabinet. The door is closed when there is not a commissary employee inside. The office is under camera surveillance at all times with all cabinets in view. Key holders to my knowledge include Commissary Clerks (2), mail/visitation (1), administration (1), maintenance (2) and Undersheriff (1). They are in the process of getting the Commissary Clerk her own office to allow for some more control.
- We will be in contact with Oklahoma Tax Commission to determine the best way to handle the sales tax being paid.
- Beginning in January, the Commissary Clerk will print the Sheriff Commissary report from OSAI website and make sure that it is filed with the BOCC by the 15th of January each year.
- We will partner with the District Attorney (DA) or General Council to enact a policy and procedure regarding unclaimed funds.

**MUSKOGEE COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

- We will partner with the DA or General Council on getting a generic letter compiled (with approval from DA or General Council) that will allow inmates to withdrawal cash off of their debit cards and place in the Commissary account. Additionally, the Jail Administrator. will provide additional controls when money is being withdrawn.

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

Segregation of duties

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

Additionally, Principle 10 - Segregation of Duties states:

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

10.13 – Segregation of duties helps prevent fraud, waste, and abuse in the internal control system. Management considers the need to separate control activities related to authority, custody, and accounting of operations to achieve adequate segregation of duties. In particular, segregation of duties can address the risk of management override. Management override circumvents existing control activities and increases fraud risk. Management addresses this risk through segregation of duties but cannot absolutely prevent it because of the risk of collusion, where two or more employees act together to commit fraud.

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

Title 19 O.S. § 180.43 D. states in part, “...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.”

**MUSKOGEE COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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.” The county sheriff shall deposit all monies collected from inmates incarcerated in the county jail into this checking account and may write checks to the Sheriff’s Commissary Account for purchases made by the inmate during his or her incarceration and to the inmate from unencumbered balances due the inmate upon his or her discharge.”

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) outlines the procedures for handling unclaimed property.

APPENDIX A

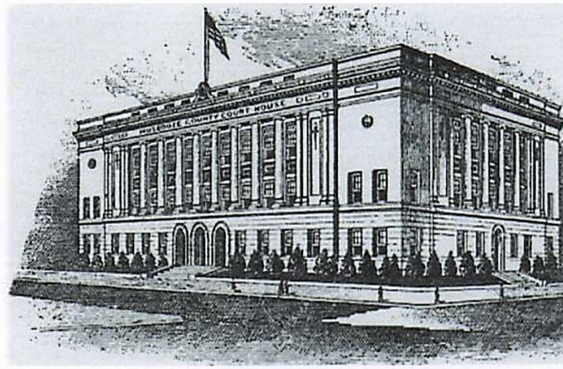
CORRECTIVE ACTION PLAN

(Prepared by County Management)

KEN DOKE
MUSKOGEE CO. DISTRICT 1

KEITH HYSLOP
MUSKOGEE CO. DISTRICT 2

KENNY PAYNE
MUSKOGEE CO. DISTRICT 3



POLLY IRVING
COUNTY CLERK



Melissa Lee
BOCC Executive Assistant

MUSKOGEE BOARD OF COUNTY COMMISSIONERS

P.O. BOX 2307 MUSKOGEE, OK 74402-2307 PHONE (918)682-9601 * FAX (918) 684-1697

Email: bocc@readymuskogee.org - Website: www.muskogeecountygov.com

Corrective Action Plan in accordance with 2 CFR § 200.511c for the fiscal year ended June 30, 2023

Finding No.	Title (Financial) or Assistance Listing No. (formerly CFDA No.) & Program Name (Federal)	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2023-001	Lack of Internal Control and Noncompliance Over Disbursements	Changes have been made and implemented by the County Clerk's office before this finding was concluded to ensure that the purchasing duties are adequately segregated by having signatures present on all electronic purchase orders before going to the BOCC for approval.	9/1/25	Ken Doke, Chairman of BOCC Polly Irving, County Clerk
2023-002	Lack of Internal Controls Over the Payroll Process	Changes have been made and implemented by the County Clerk's office before this finding was concluded to ensure that the payroll duties are adequately segregated by adding and in signatures and or initials after payroll reports are ran and presented to the BOCC for approval.	9/1/25	Ken Doke, Chairman of BOCC Polly Irving, County Clerk
2023-004	Assistance Listing Number 21.027 Lack of County-Wide Controls Over Major Federal Program – Coronavirus State and Local Fiscal Recovery Funds	The Board of County Commissioners will work with all elected officials, the new county grant administrator, and federal, state and local partners to develop policies, procedures, and internal controls designed to accurately track grants, including the application process, verification, oversight, and reporting of grant requirements.	9/1/25	Ken Doke, Chairman of BOCC
2023-005	Assistance	The Board of County Commissioners will work	9/1/25	Ken Doke,

	<p>Listing Number 21.027</p> <p>Lack of Internal Controls Over Major Federal Program – Coronavirus State and Local Fiscal Recovery Funds</p>	with all elected officials, the new county grant administrator, and federal, state and local partners to develop policies, procedures, and internal controls designed to accurately track grants, including the application process, verification, oversight, and reporting of grant requirements.		Chairman of BOCC
2023-006	<p>Assistance Listing Number 21.027</p> <p>Noncompliance Over Procurement and Suspension and Debarment – Coronavirus State and Local Fiscal Recovery Funds</p>	The Board of County Commissioners, with the cooperation and participation of all elected officials, reviews, develops and implements policies and procedures to create a strong internal control environment. The Board of County Commissioners will work with all elected officials, the new county grant administrator, and federal, state and local partners to develop policies, procedures, and internal controls designed to accurately track grants, including the application process, verification, oversight, and reporting of grant requirements. The Board of County Commissioners will work with the new county grant administrator to ensure proper grant administration.	9/1/25	Ken Doke, Chairman of BOCC
2023-007	<p>Assistance Listing Number 21.027</p> <p>Noncompliance Over Reporting – Coronavirus State and Local Fiscal Recovery Funds</p>	The Board of County Commissioners, with the cooperation and participation of all elected officials, reviews, develops and implements policies and procedures to create a strong internal control environment. The Board of County Commissioners will work with all elected officials, the new county grant administrator, and federal, state and local partners to develop policies, procedures, and internal controls designed to accurately track grants, including the application process, verification, oversight, and reporting of grant requirements. The Board of County Commissioners will work with the new county grant administrator to ensure proper grant administration.	9/1/25	Ken Doke, Chairman of BOCC
2024-008	<p>Assistance Listing Number 21.027</p> <p>Noncompliance Over Activities Allowed or Unallowed and Allowable Costs/Cost Principles –</p>	The Board of County Commissioners will work with all elected officials, the new county grant administrator, and federal, state and local partners to develop policies, procedures, and internal controls designed to accurately track grants, including the application process, verification, oversight, and reporting of grant requirements. The Board of County Commissioners will work with the new county grant administrator to ensure proper grant administration.	9/1/25	Ken Doke, Chairman of BOCC

	Coronavirus State and Local Fiscal Recovery Funds			
2023-009	<p>Assistance Listing Number 21.027</p> <p>Noncompliance Over Subrecipient Monitoring – Coronavirus State and Local Fiscal Recovery Funds</p>	<p>The Board of County Commissioners, with the cooperation and participation of all elected officials, reviews, develops and implements policies and procedures to create a strong internal control environment. The Board of County Commissioners will work with all elected officials, the new county grant administrator, and federal, state and local partners to develop policies, procedures, and internal controls designed to accurately track grants, including the application process, verification, oversight, and reporting of grant requirements. The Board of County Commissioners will work with the new county grant administrator to ensure proper grant administration.</p>	9/1/25	Ken Doke, Chairman of BOCC

APPENDIX B

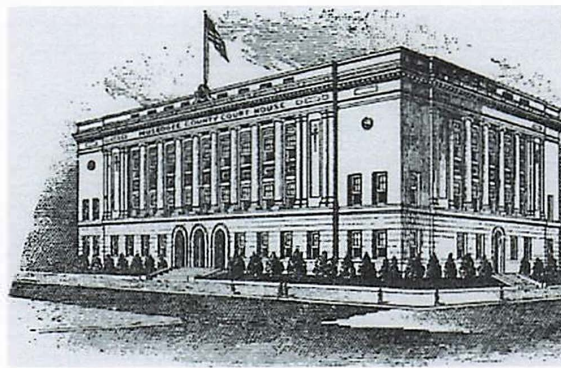
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

(Prepared by County Management)

KEN DOKE
MUSKOGEE CO. DISTRICT 1

KEITH HYSLOP
MUSKOGEE CO. DISTRICT 2

KENNY PAYNE
MUSKOGEE CO. DISTRICT 3



POLLY IRVING
COUNTY CLERK



Melissa Lee
BOCC Executive Assistant

MUSKOGEE BOARD OF COUNTY COMMISSIONERS

P.O. BOX 2307 MUSKOGEE, OK 74402-2307 PHONE (918)682-9601 * FAX (918) 684-1697

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Summary Schedule of Prior Audit Findings in accordance with 2 CFR § 200.511b for the fiscal year ended June 30, 2023

FINANCIAL AUDIT FINDINGS

Finding 2008-022, 2009-021, 2010-023, 2011-001, 2012-001, 2013-001, 2014-001, 2015-001, 2016-001, 2017-001, 2018-001, 2019-001, 2020-001, 2021-001, 2022-001

Lack of County-Wide Internal Controls

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

Status: Fully Corrected

Finding 2011-016, 2012-011, 2013-008, 2014-009, 2015-008, 2016-015, 2017-011, 2018-011, 2019-010, 2020-008, 2021-003, 2022-003

Reconciliation of Appropriation Ledger to General Ledger

Finding Summary: The County Clerk does not reconcile the appropriation ledger to the County Treasurer's general ledger.

Status: Corrective action has not been taken.

Status: Fully Corrected

Finding 2019-011, 2020-009, 2021-006, 2022-006

Lack of Internal Controls and Noncompliance Over the Disbursement Process

Finding Summary: Upon inquiry of County personnel, observation of the County's disbursement process, and testwork performed, the following was noted:

- The County does not have an adequate segregation of duties to ensure that duties assigned to individuals are done so in a manner that would not allow one individual to control both the recording function and the procedures relative to processing a transaction.
- The purchasing deputy that is actually encumbering funds is not signing the purchase order, rather the County Clerk is signing at a different date and time after a purchase order has been issued. Additionally, the certification of the issuance of a purchase order is occurring prior to the signature to show encumbrance was done.
- The signatures of the County Clerk and the BOCC Chairman that appear on all warrants are facsimile signatures printed by the software system. Neither the County Clerk nor the BOCC Chairman reviews or initials the warrants after they are printed.

Of the thirty-nine (39) disbursements tested, we noted the following exceptions:

- Eight (8) were not properly review and/or authorized.
- Five (5) were not timely encumbered.

Status: Not Corrected

Finding 2016-013, 2017-013, 2018-013, 2019-012, 2020-010, 2021-007, 2022-007

Lack of Segregation of Duties Over the Payroll Process

Finding Summary: Upon inquiry and observation of the County's payroll process, it was noted that the County Clerk does not have an adequate segregation of duties to ensure that duties assigned to individuals are done so in a manner that would not allow one individual to control both the recording function and the procedures relative to processing a transaction. Furthermore, payroll warrants are registered with the Treasurer prior to being approved by the Board of County Commissioners.

Status: Not Corrected

FEDERAL AUDIT FINDINGS

Finding 2022-014

Lack of County-Wide Controls Over Major Federal Program – Coronavirus State and Local Fiscal Recovery Funds

PASS THROUGH GRANTOR: Direct Grant

FEDERAL AGENCY: U.S. Department of Treasury

ASSISTANCE LISTING: 21.027

FEDERAL PROGRAM NAME: Coronavirus State and Local Fiscal Recovery Funds (SLFRF)

FEDERAL AWARD NUMBER: SLFRP3720

FEDERAL AWARD YEAR: 2022

CONTROL CATEGORY: Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Period of Performance; Procurement and Suspension and Debarment; Reporting.

QUESTIONED COSTS: \$-0-

Finding Summary: County-wide controls regarding Control Environment, Risk Assessment, Information and Communication, and Monitoring have not been designed.

Status: Not Corrected

Finding 2022-015

Lack of Internal Controls Over Major Federal Program – Coronavirus State and Local Fiscal Recovery Funds

PASS THROUGH GRANTOR: Direct Grant

FEDERAL AGENCY: U.S. Department of Treasury

ASSISTANCE LISTING: 21.027

FEDERAL PROGRAM NAME: Coronavirus State and Local Fiscal Recovery Funds (SLFRF)

FEDERAL AWARD NUMBER: SLFRP3720

FEDERAL AWARD YEAR: 2022

CONTROL CATEGORY: Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Period of Performance; Procurement and Suspension and Debarment; Reporting

QUESTIONED COSTS: \$-0-

Finding Summary: Policies and procedures have not been designed and implemented to ensure federal expenditures are made in accordance with federal grant requirements.

Status: Not Corrected

Finding 2022-011

PASS THROUGH GRANTOR: Direct Grant

FEDERAL AGENCY: U.S. Department of Treasury

ASSISTANCE LISTING: 21.027

FEDERAL PROGRAM NAME: Coronavirus State and Local Fiscal Recovery Funds (SLFRF)

FEDERAL AWARD NUMBER: SLFRP3720

FEDERAL AWARD YEAR: 2022

CONTROL CATEGORY: Procurement and Suspension and Debarment

QUESTIONED COSTS: \$203,000

Finding Summary: During our review of the disbursement data from Muskogee County regarding procurement

and suspension and debarment as per the Uniform Guidance 2 CFR 200.317 through 200.327, we identified the following:

- One (1) ambulance was purchased in the amount of \$203,000 for the Muskogee County EMS. There were no bids or quotes provide by the County or found in the BOCC meeting minutes supporting expenditure documentation.
- There were six (6) vendors, in which the County did not check the www.SAM.gov website to review if the vendor had been suspended or debarred for those disbursements that warranted a bid, on the 6-month bid list, or received quotes.

Status: Not Corrected

Finding 2022-013

PASS THROUGH GRANTOR: Direct Grant

FEDERAL AGENCY: United States Department of the Treasury

ASSISTANCE LISTING: 21.027

FEDERAL PROGRAM NAME: Coronavirus State and Local Fiscal Recovery Funds (SLFRF)

FEDERAL AWARD NUMBER: SLFRP3720

FEDERAL AWARD YEAR: 2022

CONTROL CATEGORY: Reporting

QUESTIONED COSTS: \$0

Finding Summary: Policies and procedures have not been designed and implemented to ensure compliance of reporting compliance requirements.

Status: Not Corrected

2021-010

PASS THROUGH GRANTOR: Office of Management and Enterprise Services

FEDERAL AGENCY: U. S. Department of the Treasury

ASSISTANCE LISTING: 21.019

FEDERAL PROGRAM NAME: Coronavirus Relief Fund

FEDERAL PROGRAM NUMBER: SA-0187

FEDERAL AWARD YEAR: 2021

CONTROL CATEGORY: Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Period of Performance

QUESTIONED COSTS: \$-0-

Finding Summary: County-wide controls regarding Control Environment, Risk Assessment, Information and Communication, and Monitoring have not been designed.

Status: Not Corrected

2021-011

PASS THROUGH GRANTOR: Office of Management and Enterprise Services

FEDERAL AGENCY: U. S. Department of the Treasury

ASSISTANCE LISTING: 21.019

FEDERAL PROGRAM NAME: Coronavirus Relief Fund

FEDERAL PROGRAM NUMBER: SA-0187

FEDERAL AWARD YEAR: 2021

CONTROL CATEGORY: Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Period of Performance

QUESTIONED COSTS: \$-0-

Finding Summary: During the process of documenting the County's internal controls regarding federal disbursements, we noted that Muskogee County has not established procedures to ensure compliance with the following compliance requirements: Activities Allowed or Unallowed; Allowable Costs/Cost Principles; and Period of Performance.

Status: Not Corrected

2021-012

PASS THROUGH GRANTOR: Office of Management and Enterprise Services

FEDERAL AGENCY: U. S. Department of the Treasury

ASSISTANCE LISTING: 21.019

FEDERAL PROGRAM NAME: Coronavirus Relief Fund

FEDERAL PROGRAM NUMBER: SA-0187

FEDERAL AWARD YEAR: 2021

CONTROL CATEGORY: Activities Allowed or Unallowed and Allowable Costs/Cost Principles

QUESTIONED COSTS: \$1,089,096

Finding Summary: During the test of 100% of federal expenditures for Coronavirus Relief Fund, program disbursement totaling \$1,089,096 were not expended in accordance with the Activities Allowed or Unallowed and Allowable Costs/Cost Principles due to unsubstantiated, duplicated, and ineligible costs as detailed below:

Payroll Reimbursements

- Unallowable reimbursement in the amount of \$1,900 for longevity bonus.
- Sick leave totaling \$2,285 for a county official.
- Duplicate payroll reimbursements totaling \$17,668 were reimbursed by another grant.

Expenditure Reimbursements

- Reimbursements totaling \$1,059,350 for hazard runs on behalf of Muskogee EMS District.
- Reimbursements totaling \$7,879 were not supported with adequate documentation.
- Reimbursement in the amount of \$14 that exceeded the purchase order amount.

Status: Not Corrected



Cindy Byrd, CPA | State Auditor & Inspector

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