

**OKLAHOMA COUNTY, OKLAHOMA
SINGLE AUDIT REPORTS
FOR THE YEAR ENDED JUNE 30, 2003**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

March 26, 2004

TO THE CITIZENS OF
OKLAHOMA COUNTY, OKLAHOMA

Transmitted herewith are the Single Audit Reports of Oklahoma County for the fiscal year ended June 30, 2003. The audit was conducted in accordance with the requirements of the Single Audit Act of 1984, as amended and the provisions of the Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

Reports of this type are critical in nature; however, we do not intend to imply that our audit failed to disclose commendable features in the present accounting and operating procedures of the County.

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

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

Sincerely,

A handwritten signature in black ink that reads "Jeff A. McMahan".

JEFF A. McMAHAN
State Auditor and Inspector

**OKLAHOMA COUNTY, OKLAHOMA
SINGLE AUDIT REPORTS
FOR THE YEAR ENDED JUNE 30, 2003**

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Schedule of Expenditures of Federal Awards

**OKLAHOMA COUNTY, OKLAHOMA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2003**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Federal Expenditures</u>
U.S. Department of Agriculture			
Passed through Oklahoma Department of Education:			
National School Breakfast Program	10.553	N/A	\$ 37,907
National School Lunch Program	10.555	N/A	<u>57,581</u>
Total U.S. Department of Agriculture			<u>95,488</u>
U.S. Department of Housing and Urban Development			
Passed through American Housing Foundation:			
New Approach Anti-Drug Grant	14.312	OK 56HAD001098	<u>-</u>
Total U.S. Department of Housing and Urban Development			<u>\$ -</u>
U.S. Department of Justice			
Direct:			
Victims of Child Abuse	16.547	N/A	39,000
Local Law Enforcement Block Grant	16.592	2000LBBX1597	212,162
Local Law Enforcement Block Grant	16.592	2001LLBX3422	158,361
Local Law Enforcement Block Grant	16.592	2002LLBX2588	3,220
COPS-in-School	16.710	2000SHWX0147	111,548
COPS-in-School	16.710	2001SHWX0630	224,602
COPS-in-School	16.710	2002SHWX0720	9,836
COPS Technology	16.710	2000CKWX0184	3,272
Passed through Oklahoma Office of Juvenile Affairs:			
Juvenile Accountability Incentive Block Grant Program	16.523	N/A	81,246
Juvenile Justice and Delinquency Prevention-Allocation to States	16.540	N/A	25,259
Juvenile Justice and Delinquency Prevention-Allocation to States	16.540	2001-CH-15-04	2,000
Passed through Oklahoma District Attorneys Council:			
Crime Victim Assistance	16.575	N/A	62,797
Byrne Formula Grant Program	16.579	D01-1093	9,814
Byrne Formula Grant Program	16.579	D02-1133	25,119
Byrne State & Local Law Enforcement Assistance Discretionary Grant	16.580	D99-1053	15,113
Byrne State & Local Law Enforcement Assistance Discretionary Grant	16.580	D02-113	28,539
Passed through City of Oklahoma City:			
Executive Office for Weed and Seed	16.595	N/A	3,122
Executive Office for Weed and Seed	16.595	N/A	1,734
Executive Office for Weed and Seed	16.595	N/A	18,275
Passed through Oklahoma Highway Safety Office:			
National Institute for Juvenile Justice and Delinquency Prevention	16.542	99-AH-FX-40-03H	8,456
National Institute for Juvenile Justice and Delinquency Prevention	16.542	AL-03-02-05-01	<u>33,955</u>
Total U.S. Department of Justice			<u>\$ 1,077,430</u>

**OKLAHOMA COUNTY, OKLAHOMA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2003**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Federal Expenditures</u>
U.S. Department of Labor			
Direct:			
Welfare-to-Work Grants to States and Localities	17.253	Y78639008160	1,369,553
Passed through Oklahoma Employment Security Commission:			
Welfare-to Work Grants to States and Localities	17.253	98139	16,028
Welfare-to Work Grants to States and Localities	17.253	98639	132,148
Workforce Investment Act	17.255	94652	5,484
Workforce Investment Act	17.255	94852	4,247
Workforce Investment Act	17.255	N/A (Youth)	43,010
WIA Adult Program	17.258	94252	59,807
WIA Adult Program	17.258	94653	181,989
WIA Dislocated Workers	17.260	93252	34,603
WIA Dislocated Workers	17.260	93653	44,333
WIA Dislocated Workers	17.260	93652	3,161
WIA Dislocated Workers	17.260	93912	77,381
Total U.S. Department of Labor			<u>\$ 1,971,744</u>
U.S. Department of Transportation			
Passed through Central Oklahoma Trans and Parking Authority:			
Job Access: Reverse Commute (JARC)	20.516	N/A	59,289
Passed through Oklahoma Highway Safety Office:			
State and Community Highway Safety	20.600	PT-02-03-08-05	14,665
State and Community Highway Safety	20.600	PT-03-03-09-06	40,412
Total U.S. Department of Transportation			<u>\$ 114,366</u>
U.S. Department of Federal Emergency Management			
Passed through Oklahoma Department of Civil Emergency Management:			
Public Assistance Grant	83.544	#1355	246,228
Public Assistance Grant	83.544	#1401	1,985
Public Assistance Grant	83.544	N/A	10,473
Emergency Management Performance Grant	83.552	N/A	19,056
Total Federal Emergency Management			<u>\$ 277,742</u>
U.S. Department of Health and Human Services			
Passed through Oklahoma Employment Security Commission:			
Temporary Assistance for Needy Families (TANF)	93.558	N/A	106,190
Passed through Oklahoma Department of Human Services:			
Foster Care: Title IV-E	93.658	N/A	236,843
Total U.S. Department of Health and Human Services			<u>\$ 343,033</u>
Total Expenditures of Federal Awards			<u><u>\$ 3,879,803</u></u>

**OKLAHOMA COUNTY, OKLAHOMA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2003**

1. Summary of Significant Accounting Policies

The accompanying schedule of expenditures of federal awards has been prepared in conformity with the requirements set forth in the Single Audit Act of 1984, Public Law 98-502, the Single Audit Act Amendments of 1996, Public Law 104-156 and the Office of Management and Budget (OMB) Circular A-133 *Audits of States, Local Governments, and Non-Profit Organizations*.

A. Reporting Entity

The Governmental Accounting Standards Board (GASB) has set forth criteria to be considered in determining financial accountability. The reporting entity is the primary government of Oklahoma County as presented in the Comprehensive Annual Financial Report (CAFR).

B. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the primary government of Oklahoma County and is presented on the cash basis of accounting, which is a basis of accounting other than GAAP. Revenue and expenditures are reported using the modified accrual basis of accounting in the Comprehensive Annual Financial Report (CAFR). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**Report on Compliance and on Internal Control Over Financial Reporting
Based on an Audit of Financial Statements Performed in
Accordance With *Government Auditing Standards***



STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

**Report on Compliance and on Internal Control Over Financial Reporting
Based on an Audit of Financial Statements Performed in
Accordance With *Government Auditing Standards***

TO THE OFFICERS OF
OKLAHOMA COUNTY, OKLAHOMA

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Oklahoma County, Oklahoma, as of and for the year ended June 30, 2003, which collectively comprise the County's basic financial statements, and have issued our report thereon dated January 8, 2004. We did not audit the financial statements of the Oklahoma County Public Buildings Authority, which represent one-hundred percent of the assets and revenues of the business-type activities; the financial statements of the Oklahoma County Finance Authority, which represent one-hundred percent of the assets and revenues of the aggregate discretely presented component units; and the financial statements of the defined benefit pension plan of the Employee's Retirement System of Oklahoma County, which represent twenty-five percent of the assets and additions of the pension trust funds, presented in the statement of fiduciary net assets and the statement of changes in fiduciary net assets. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinions, insofar as they relate to the amounts included for the business-type activities, the discretely presented component unit, and the defined benefit pension plan of the Employee's Retirement System of Oklahoma County, are based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Oklahoma County's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance, which we have reported to management of Oklahoma County in a separate letter dated January 8, 2004.

Internal Control Over Financial Reporting

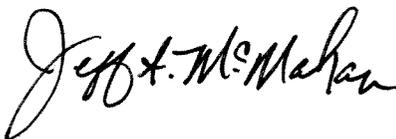
In planning and performing our audit, we considered Oklahoma County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting, which we have reported to management of Oklahoma County in a separate letter dated January 8, 2004.

The American Institute of Certified Public Accountants' Statement on Auditing Standards No. 87 requires the inclusion of the following paragraph in this report:

This report is intended solely for the information and use of the management of the County, federal awarding agencies, and pass-through entities and is not to be used by anyone other than these specified parties.

However, the Oklahoma Open Records Act states that all records of public bodies and public officials shall be open to any person, except as specifically exempted. The purpose of this Act is to ensure and facilitate the public's right of access to and review of government records so they may efficiently and intelligently exercise their inherent political power. Therefore, this report is a matter of public record and its distribution is in no way limited or restricted.

Sincerely,



JEFF A. McMAHAN
State Auditor and Inspector

January 8, 2004

**Report on Compliance With Requirements Applicable to Each Major Program
and Internal Control Over Compliance in Accordance With
OMB Circular A-133**



STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

**Report on Compliance With Requirements Applicable to Each Major Program
and Internal Control Over Compliance in Accordance With
OMB Circular A-133**

TO THE OFFICERS OF
OKLAHOMA COUNTY, OKLAHOMA

Compliance

We have audited the compliance of Oklahoma County, Oklahoma with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2003. Oklahoma County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Oklahoma County's management. Our responsibility is to express an opinion on Oklahoma County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Oklahoma County's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Oklahoma County's compliance with those requirements.

In our opinion, Oklahoma County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2003. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2003-1 and 2003-2.

Internal Control Over Compliance

The management of Oklahoma County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Oklahoma County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of Expenditures of Federal Awards

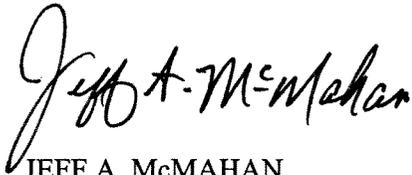
We have audited the basic financial statements of Oklahoma County, Oklahoma, as of and for the year ended June 30, 2003, and have issued our report thereon dated January 8, 2004. We did not audit the financial statements of the Oklahoma County Public Buildings Authority, which represent one-hundred percent of the assets and revenues of the business-type activities; the financial statements of the Oklahoma County Finance Authority, which represent one-hundred percent of the assets and revenues of the aggregate discretely presented component units; and the financial statements of the defined benefit pension plan of the Employee's Retirement System of Oklahoma County, which represent twenty-five percent of the assets and additions of the pension trust funds, presented in the statement of fiduciary net assets and the statement of changes in fiduciary net assets. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinions, insofar as they relate to the amounts included for the business-type activities, the discretely presented component unit, and the defined benefit pension plan of the Employee's Retirement System of Oklahoma County, are based solely on the reports of the other auditors. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The American Institute of Certified Public Accountants' Statement on Auditing Standards No. 87 requires the inclusion of the following paragraph in this report:

This report is intended solely for the information and use of the management of the County, federal awarding agencies, and pass-through entities and is not to be used by anyone other than these specified parties.

However, the Oklahoma Open Records Act states that all records of public bodies and public officials shall be open to any person, except as specifically exempted. The purpose of this Act is to ensure and facilitate the public's right of access to and review of government records so they may efficiently and intelligently exercise their inherent political power. Therefore, this report is a matter of public record and its distribution is in no way limited or restricted.

Sincerely,

A handwritten signature in black ink that reads "Jeff A. McMahhan". The signature is written in a cursive style with a large initial "J" and "M".

JEFF A. McMAHAN
State Auditor and Inspector

January 8, 2004

Schedule of Findings and Questioned Costs

**OKLAHOMA COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2003**

SECTION 1 - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? No
- Reportable condition(s) identified that are not considered to be material weaknesses? None Reported

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? No
- Reportable condition(s) identified that are not considered to be material weakness(es)? None Reported

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

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? Yes

Identification of Major Programs

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
16.592	Local Law Enforcement Block Grant
17.253	Welfare-to-Work Grants to States and Localities
83.544	FEMA Public Assistance Grants

**OKLAHOMA COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2003**

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$300,000</u>
Auditee qualified as low-risk auditee?	No

**OKLAHOMA COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2003**

SECTION 2 – Findings Related to the *Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.*

No matters were reported.

SECTION 3 - Findings Related to the *Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OBM Circular A-133*

Finding 2003-1 - Record Retention FEMA Disaster 1355 Emergency Management

Criteria: FEMA Publication No. 321, *Public Assistance Policy Digest* requires all FEMA related records be retained for a period of "three years after final payment."

Condition: The FEMA disaster assistance records at Districts 1 and 3 were incomplete.

1. District 1 had no records or files of project worksheets, no final printouts from ODCEM, no copy of the certification report to ODCEM, and had to go to storage to retrieve purchase orders related to the repairs of the ice storm damage.
2. District 3 had some records of preliminary project worksheets on damage sites and some logs of personnel and equipment used, but no final printouts from ODCEM, no copy of the certification report to ODCEM, and no copies of purchase orders related to the repairs of ice storm damage.

Final payment was received in January 2003. The record retention requirement would not expire until January 2006.

Recommendation: The Board of County Commissioners should review and evaluate its policies and procedures for its record keeping on FEMA Public Assistance projects. Additional work should be done to collect and reliably file the FEMA records for Disaster #1355.

Finding 2003-2 - Equipment and Real Property Management Sheriff

Criteria: The OMB Compliance Supplement, Part F requires that equipment and real property funded or partially funded by Federal funds must have fixed asset records that indicate the amount or percentage of Federal funding. This information is necessary because some Federal rules and regulations may still apply when the equipment items are disposed.

**OKLAHOMA COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2003**

Condition:

1. The County's new equipment inventory form has blanks to indicate the amount of Federal funds, the Federal contract number and the Catalog of Domestic Assistance (CFDA) number. However, the Sheriff's inventory officer is using the "remarks" line to indicate the Federal contract number only, leaving off the amount or percentage and the CFDA number.
2. The Sheriff's office has its own internal system for equipment inventory. We noted some of the internal computer system records recorded the Federal information, while other computer records omitted the Federal information for LLEBG funded equipment.

Recommendation: We recommend the equipment inventory sheet be used as designed and all Federal information is included on the manual and computer records. Records of equipment to be disposed, traded, or sold should be checked for Federal funding and related rules and regulations prior to disposal.

Management Response



**BOARD OF COUNTY COMMISSIONERS
OKLAHOMA COUNTY**

320 ROBERT S. KERR AVENUE
OKLAHOMA CITY, OKLAHOMA 73102
(405) 713-1500

COMMISSIONERS

JIM ROTH
DISTRICT NO. 1

JACK CORNETT
DISTRICT NO. 2

STAN INMAN
DISTRICT NO. 3

March 25, 2004

Honorable Jeff McMahan
Oklahoma State Auditor and Inspector
Oklahoma City, Oklahoma

Dear Mr. McMahan,

The following is our response to the reportable findings provided to the County in conjunction with the audit for the year ending June 30, 2003.

Record Retention FEMA Disaster 1355

Condition:

The FEMA disaster assistance records at both Districts 1 and 3 were incomplete:

1. District #1 had no records or files of project worksheets, no final printouts from ODCEM, no copy of the certification report to ODCEM and had to go to storage to retrieve purchase orders related to the repairs of the ice storm damage.
2. District #3 had some records of preliminary project worksheets on damage sites and some logs of personnel and equipment used, but no final printouts form ODCEM, no copy of the certification report to ODCEM, and no copies of purchase orders related to the repairs of ice storm damage.

Final payment was received in January 2003. The record retention requirement would not expire until January 2006.

Response:

Emergency Management is in the process of revising its filing system for disasters and Federal Disaster documentation to improve status check, progress of funding and reporting. Under the new structure, we will be better able to retain the files from all departments pertaining to a specific disaster.

The Board of County Commissioners will work with its internal departments and the other elected officials to review and evaluate its policies and procedures for record keeping of federal funds. A committee will be set up to review the process and facilitate the implementation of changes. The committee should complete its work by May 1, 2004.

Equipment and Real Property Management Sheriff

Condition:

1. The county's new equipment inventory form has blanks to indicate the amount of Federal funds, Federal contract number and Catalog of Domestic Assistance (CFDA). However, the Sheriff's inventory officer is using the "remarks" line to indicate the Federal contract number only, leaving off the amount or percentage and the CFDA number.
2. The Sheriff's office has its own internal system for equipment inventory. We noted some of the internal computer system records recorded the Federal information, while other computer records omitted the Federal information for LLEBG funded equipment.

Response:

Equipment inventory forms including the OMB Compliance Supplement, Part F requirement is currently being met. Review of all equipment inventory forms will be performed to ensure compliance and updated where necessary. Property procedures will be reviewed to ensure that all forms and record keeping systems are in compliance.

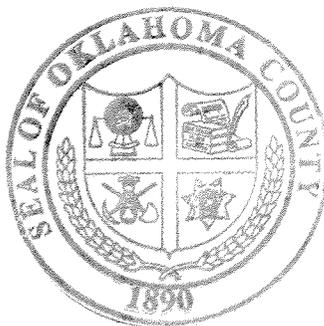
As of 02/03, building improvement projects are being captured in the Oracle fixed asset software, and procedures to ensure timely and accurate communications between engineering, the Commissioners requisitioning officer, and the County Clerks office will be developed.

Thank you for your comments and recommendations. The County will take the necessary steps to see that these issues are resolved in a timely manner.

Sincerely,



Stan Inman, Chairman



ATTEST.


Carolynn Caudill, County Clerk