

OPERATIONAL AUDIT

# POTTAWATOMIE COUNTY

For the fiscal year ended June 30, 2016



*Independently serving the citizens of  
Oklahoma by promoting the  
accountability and fiscal integrity of  
governmental funds.*



Oklahoma State  
Auditor & Inspector  
Gary A. Jones, CPA, CFE

**POTTAWATOMIE COUNTY OPERATIONAL AUDIT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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# Oklahoma State Auditor & Inspector

2300 N. Lincoln Blvd. • State Capitol, Room 100 • Oklahoma City, OK 73105 • Phone: 405.521.3495 • Fax: 405.521.3426

June 28, 2018

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

Transmitted herewith is the audit report of Pottawatomie County for the fiscal year ended June 30, 2016.

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

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

Sincerely,

A handwritten signature in blue ink that reads "Gary A. Jones". The signature is written in a cursive style with a long, sweeping tail on the letter "s".

GARY A. JONES, CPA, CFE  
OKLAHOMA STATE AUDITOR & INSPECTOR

**POTTAWATOMIE COUNTY, OKLAHOMA  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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**POTTAWATOMIE COUNTY, OKLAHOMA  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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Settled by Seminole, Creek, Citizen Band Potawatomi, Absentee Shawnee, Kickapoo, and Sac and Fox Indian tribes, this area was opened to white settlement in the land run on September 22, 1891, and was designated County “B.” The county name was changed by a vote in 1892 to honor the Pottawatomie Indians and means “people of the place of fire.”

Tecumseh, originally the county seat, soon lost to the fast-growing community of Shawnee, which was also in competition for the state capitol. City fathers even went so far as to build a proposed governor’s mansion. The oil and railroad industries were vital to the development of some Pottawatomie County towns and the decline of others, but agriculture has remained a mainstay of the county’s economy.

History comes to life in annual celebrations such as Frontier Days in Tecumseh and the Heritage Fest in Shawnee. And the historic Santa Fe depot, built in 1903 still stands in Shawnee along with other early structures. Pottawatomie County is the site of the Shawnee Indian Reservation and has sixty-three “Ghost Towns.”

Pottawatomie County has two institutions of higher education. Offices of the Shawnee, Potawatomi, and Sac and Fox tribes are located in the county.

For more information, call the county clerk’s office at 450-273-8222.

County Seat – Shawnee

Area – 793.26 Square Miles

County Population – 71,811  
(2014 est.)

Farms – 1,643

Land in Farms – 355,240 Acres

Primary Source: Oklahoma Almanac 2015-2016

**POTTAWATOMIE COUNTY OFFICIALS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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**Board of County Commissioners**

District 1 – Melissa Dennis  
District 2 – Randy Thomas  
District 3 – Eddie Stackhouse

**County Assessor**

Troyce King

**County Clerk**

Raeshel Flewallen

**County Sheriff**

Mike Booth

**County Treasurer**

Wendy Magnus

**Court Clerk**

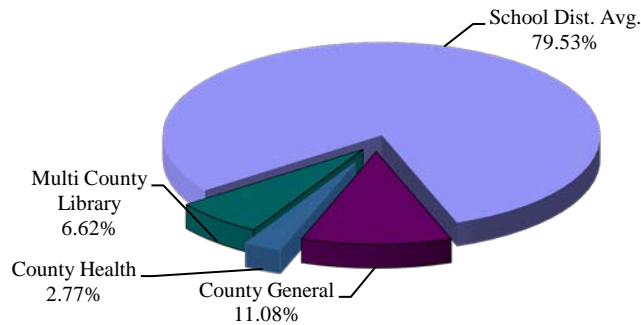
Valerie Ueltzen

**District Attorney**

Richard Smotherman

**POTTAWATOMIE COUNTY, OKLAHOMA  
AD VALOREM TAX DISTRIBUTION  
SHARE OF THE AVERAGE MILLAGE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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



County-Wide Millages		School District Millages							
				Gen.	Bldg.	Skg.	Career Tech.	Common	Total
County General	10.15								
County Health	2.54	McLoud	I-1	35.66	5.09	14.40	15.18	4.06	74.39
Multi Co. Library	6.06	Dale	I-2	35.82	5.12	19.72	15.18	4.06	79.90
		Bethel	I-3	35.77	5.11	18.24	15.18	4.06	78.36
		Macomb	I-4	35.94	5.13	-	15.18	4.06	60.31
		Earlsboro	I-5	35.88	5.13	17.50	15.18	4.06	77.75
		Tecumseh	I-92	35.71	5.10	16.38	15.18	4.06	76.43
		Shawnee	I-93	35.31	5.04	21.51	15.18	4.06	81.10
		Asher	I-112	36.16	5.17	22.62	15.18	4.06	83.19
		Wannette	I-115	36.17	5.17	3.56	11.30	4.06	60.26
		Maud	I-117	35.94	5.13	12.04	15.18	4.06	72.35
		North Rock Creek	C-10	35.20	5.03	13.64	15.18	4.06	73.11
		Grove	C-27	35.48	5.07	14.77	15.18	4.06	74.56
		Pleasant Grove	C-29	35.49	5.07	-	15.18	4.06	59.80
		South Rock Creek	C-32	35.77	5.11	14.91	15.18	4.06	75.03
		Konawa	JT-4	36.17	5.17	7.43	-	4.06	52.83
		Harrah	JT-7	35.93	5.13	22.32	15.40	4.06	82.84
		Strother	JT-14	35.81	5.12	3.07	15.18	4.06	63.24
Little Axe	JT-70	35.32	5.05	24.31	11.30	4.06	80.04		
Meeker	JT-95	36.28	5.18	10.85	15.18	4.06	71.55		
Prague	JT-103	36.62	5.23	23.87	15.18	4.06	84.96		
St. Louis	JT-4	36.17	5.17	7.43	15.18	4.06	68.01		



**POTTAWATOMIE COUNTY, OKLAHOMA  
SALES TAX DISTRIBUTION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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## **Sales Tax**

### **Sales Tax of August 26, 2008**

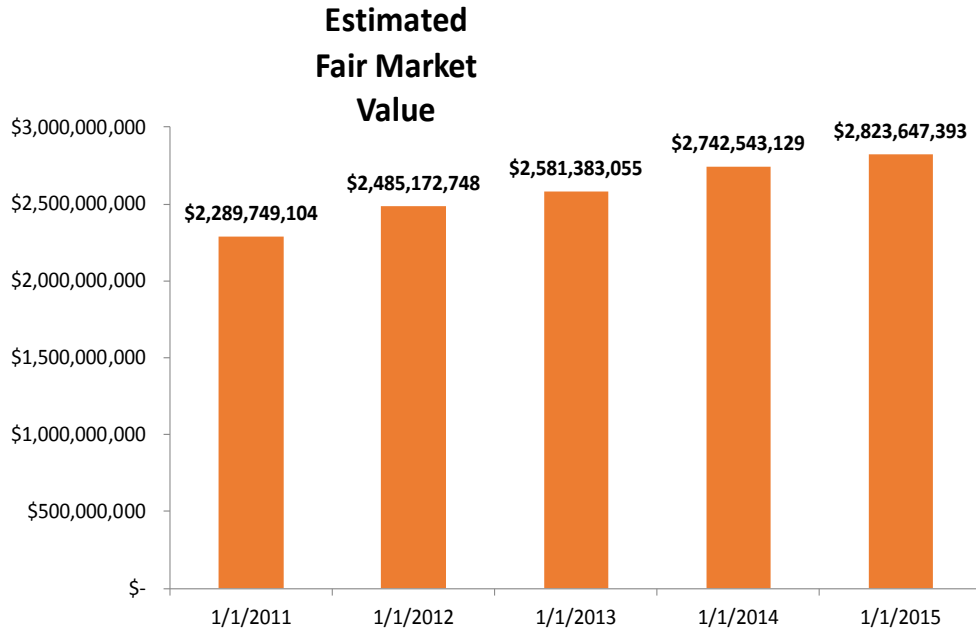
The voters of Pottawatomie County approved a permanent one percent (1%) sales tax effective July 1, 2013. This sales tax was established to provide revenue for the support of various entities in the following proportion:

- 60% Maintenance, repair, and improvement of County roads and bridges,
- 20% Construction, furnishing, operating, and maintaining the Pottawatomie County Public Safety, Center jail facility operated by the County Public Safety Center Trust,
- 7% Pottawatomie County Fire Departments,
- 1.0625% Sheriff's Office Emergency Services,
- 1.0625% County Ambulance Service,
- 1.0625% County E-911 Service,
- 1.0625% Additional County Emergency Services,
- 2% Economic Development,
- 2.75% OSU Extension Center,
- 2% Senior Citizens,
- 1% Soil Conservation Service, and
- 1% Pottawatomie County Free Fair/Junior Livestock Show.

During the fiscal year the County collected \$7,776,671 in total sales tax. These funds are accounted for in the following funds: Sales Tax Maintenance/Repair/Improvements, Sales Tax Pottawatomie County Public Safety, Sales Tax Pottawatomie County Fire Department, Sales Tax Emergency Services, Sales Tax Economic Development, Sales Tax OSU Extension Center, Sales Tax Senior Citizens, Sales Tax Soil Conservation, and the Sales Tax Pottawatomie County Free Fair fund.

**POTTAWATOMIE COUNTY, OKLAHOMA  
 ASSESSED VALUE OF PROPERTY  
 TREND ANALYSIS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Valuation Date	Personal	Public Service	Real Estate	Homestead Exemption	Net Value	Estimated Fair Market Value
1/1/2015	\$50,114,909	\$49,235,904	\$270,025,121	\$19,242,089	\$350,133,845	\$2,823,647,393
1/1/2014	\$49,652,300	\$53,210,579	\$257,522,109	\$18,683,279	\$341,701,709	\$2,742,543,129
1/1/2013	\$49,560,879	\$34,668,965	\$266,465,931	\$18,387,901	\$332,307,874	\$2,581,383,055
1/1/2012	\$44,386,668	\$36,160,614	\$258,767,351	\$18,316,308	\$320,998,325	\$2,485,172,748
1/1/2011	\$47,428,824	\$33,019,378	\$244,264,761	\$17,526,002	\$307,186,421	\$2,289,749,104

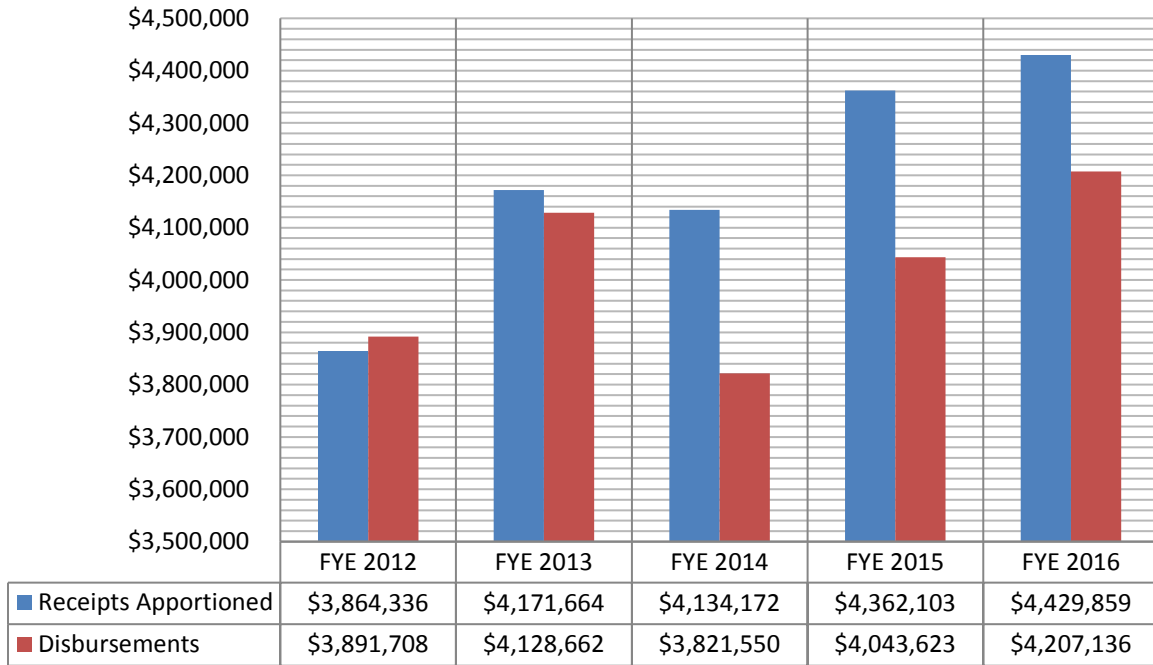


**POTTAWATOMIE COUNTY, OKLAHOMA  
COUNTY GENERAL FUND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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## County General Fund

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

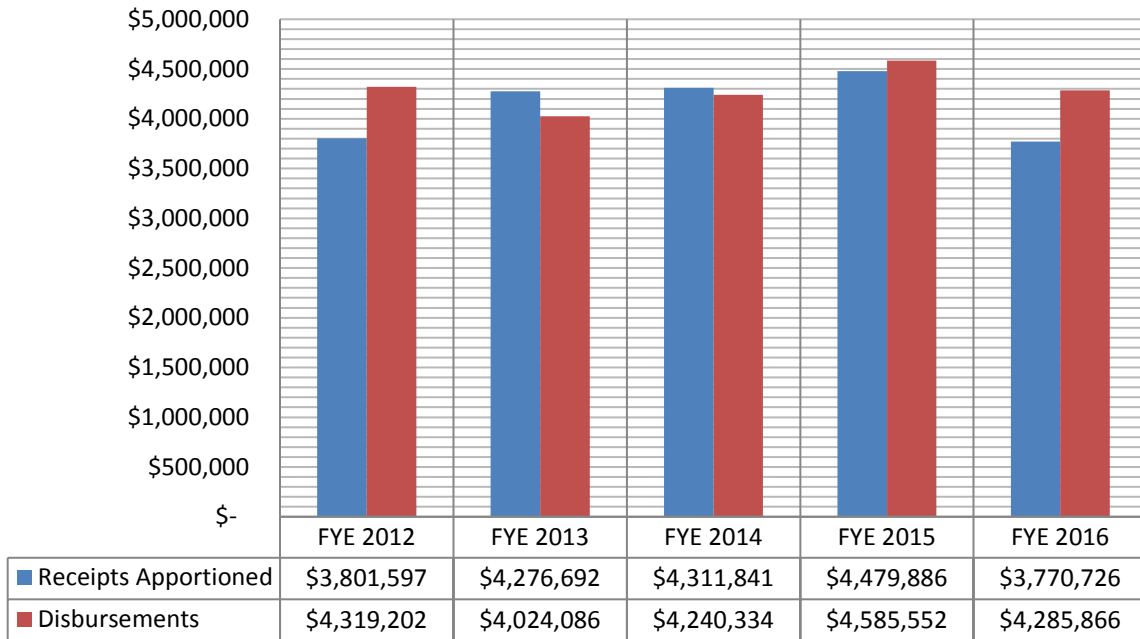


**POTTAWATOMIE COUNTY, OKLAHOMA  
COUNTY HIGHWAY FUND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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## County Highway Fund

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



**POTTAWATOMIE COUNTY  
OPERATIONAL AUDIT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Presentation of Apportionments, Disbursements, and Cash Balances of County Funds for the Fiscal Year Ended June 30, 2016**

	Beginning Cash Balances July 1, 2015	Receipts Apportioned	Transfers In	Transfers Out	Disbursements	Ending Cash Balances June 30, 2016
Combing Information:						
County Funds:						
County General Fund	\$ 1,345,712	\$ 4,429,859	\$ 400,000	\$ 400,000	\$ 4,207,136	\$ 1,568,435
County Highway	2,100,109	3,770,726	400,000	400,000	4,285,866	1,584,969
County Health	951,754	951,594	-	-	963,030	940,318
Resale Property	608,709	356,121	-	-	371,188	593,642
Sheriff Service Fee	98,883	300,864	790	-	305,487	95,050
Sales Tax Maintenance/Repair/Imporvements	4,181,005	5,519,339	-	-	5,138,589	4,561,755
Sales Tax Pottawatomie County Fire Department	1,320,120	567,272	-	-	675,763	1,211,629
Sales Tax Emergency Services	570,254	332,315	-	-	464,768	437,801
Sales Tax Economic Development	845,701	159,524	-	-	14,379	990,846
Sales Tax OSU Extension Center	432,912	240,720	-	-	250,055	423,577
Sales Tax Soil Conservation	59,421	78,040	-	-	86,942	50,519
Sales Tax Pottawatomie County Free Fair	82,822	78,145	-	-	78,491	82,476
Sales Tax Senior Citizens	323,941	157,490	-	-	232,180	249,251
Sales Tax Pottawatomie County Public Safety	125,562	1,555,953	-	-	1,556,765	124,750
Use Tax Capital Improvements (Courthouse Capital Improvements)	3,916,211	1,378,793	-	19,577	658,687	4,616,740
County Sinking	46,764	-	-	-	-	46,764
County Bridge and Road Improvement Fund	1,435,461	329,563	-	-	4,689	1,760,335
Restricted Highway	3,914	-	-	-	-	3,914
Courthouse Renovation	3,960	-	-	-	-	3,960
Community Service Grant	14	-	-	-	-	14
County Assessor Fee	12,701	2,259	-	-	507	14,453
County Clerk Lien Fee	76,256	75,699	-	-	35,710	116,245
County Treasurer Mortgage Tax	9,606	11,341	-	-	9,461	11,486
Child Abuse Prevention	8,983	1,581	-	-	-	10,564
Self Insurance	1,037	-	-	-	-	1,037
Sheriff Training	51	-	-	-	-	51
Sheriff Drug Buy	380	-	-	-	-	380
Social Services Cash	2,157	10	-	-	-	2,167
Birdie Lane Road Improvement District	3,302	15	-	-	-	3,317
County Clerk Preservation Fee	130,330	73,181	-	-	67,115	136,396
Community Development Block Grant (97-73) Bathroom	90	-	-	-	-	90
Community Sentencing	3,299	-	-	-	-	3,299
Pottawatomie County Drug Court	47,902	206,214	-	-	199,712	54,404

Continued on next page

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

**POTTAWATOMIE COUNTY  
OPERATIONAL AUDIT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Presentation of Apportionments, Disbursements, and Cash Balances of County Funds for the Fiscal Year ended June 30, 2016 (continued)**

Continued from previous page	Beginning Cash Balances July 1, 2015	Receipts Apportioned	Transfers In	Transfers Out	Disbursements	Ending Cash Balances June 30, 2016
Combining Information:						
County Funds:						
Law Enforcement Grant	53	-	-	-	-	53
Town of Johnson	293	-	-	-	-	293
Trash Cops Grant	123	-	-	-	-	123
Acme Road Building Maintenance	44,024	-	-	-	1,650	42,374
Sheriff Courthouse Security	13,761	31,390	-	-	33,757	11,394
Pottawatomie County 911 System	1,045	38	-	-	47	1,036
Pottawatomie County Wireless 911 System	31,012	187,656	-	-	187,140	31,528
County Rewards Revolving Fund	1,100	990	-	-	-	2,090
Sheriff Reserve Officers Program	13,980	45,000	-	-	55,969	3,011
Carter Hall Building Maintenance	30,092	24,000	-	-	8,509	45,583
Sheriff Part Time	7,460	-	-	-	913	6,547
VAWA Recovery Act	6,198	47,377	-	790	46,780	6,005
Sheriff - Juvenile Detention Center Cash Fund	1,424	-	-	-	-	1,424
CDBG Town of Tribbey Sr. Citizen	-	137,046	-	-	137,046	-
District Attorney Use Tax	-	-	19,577	-	19,577	-
Court Fund Payroll	8,884	127,319	-	-	132,070	4,133
<b>Combined Total - All County Funds, as Restated</b>	<b>\$ 18,908,772</b>	<b>\$ 21,177,434</b>	<b>\$ 820,367</b>	<b>\$ 820,367</b>	<b>\$ 20,229,978</b>	<b>\$ 19,856,228</b>

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

**POTTAWATOMIE COUNTY  
DESCRIPTION OF COUNTY FUNDS AND TRANSFERS  
OPERATIONAL AUDIT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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**Description of County Funds**

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

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

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

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

County Health – accounts for monies collected on behalf of the county health department from ad valorem taxes and state and local revenues. Disbursements are for the operation of the county health department.

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

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

Sales Tax Maintenance/Repair/Improvements – accounts for the collection of sales tax revenue to be disbursed for the maintenance, repair, and improvement of county roads and bridges.

Sales Tax Pottawatomie County Fire Department – accounts for the collection of sales tax to be disbursed for the Pottawatomie County Fire Departments.

Sales Tax Emergency Services – accounts for the collection of sales tax to be disbursed for emergency services.

Sales Tax Economic Development – accounts for the collection of sales tax to be disbursed for economic development.

Sales Tax OSU Extension Center – accounts for the collection of sales tax to be disbursed for the OSU Extension Center.

Sales Tax Soil Conservation – accounts for collection of sales tax to be disbursed for the operation of the Soil Conservation District.

**POTTAWATOMIE COUNTY  
DESCRIPTION OF COUNTY FUNDS AND TRANSFERS  
OPERATIONAL AUDIT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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Sales Tax Pottawatomie County Free Fair – accounts for the collection of sales tax to be disbursed for the Pottawatomie County Free Fair.

Sales Tax Senior Citizens – accounts for the collection of sales tax to be disbursed for the Senior Citizens Centers.

Sales Tax Pottawatomie County Public Safety – accounts for the collection of sales tax to be disbursed for building and operating the county jail.

Use Tax Capital Improvements (Courthouse Capital Improvements) – accounts for the collection of sales tax to be disbursed for capital improvements.

County Sinking – accounts for debt service receipts derived generally from a special ad valorem tax levy and from interest earned on investments of cash not immediately required for debt service payments.

County Bridge and Road Improvement Fund – accounts for state receipts. Disbursements are for maintaining bridges and roads.

Restricted Highway – accounts for state, local, and miscellaneous receipts and disbursements for constructing and maintaining county roads and bridges.

Courthouse Renovation – accounts for monies used for the renovation and remodeling of the courthouse property.

Community Service Grant – accounts for state grant monies received and disbursed as restricted by the grant agreement.

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

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

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

Child Abuse Prevention – accounts for monies from donated juror's fees to be disbursed in accordance with state statute.

Self Insurance – established to administer the County's self insurance and accounts for insurance receipts and disbursements.



**POTTAWATOMIE COUNTY  
DESCRIPTION OF COUNTY FUNDS AND TRANSFERS  
OPERATIONAL AUDIT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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Sheriff Training – accounts for forfeiture monies and disbursed for training purposes only.

Sheriff Drug Buy – accounts for monies set aside for law enforcement sting operations.

Social Services Cash – accounts for rent paid to the County by the Department of Human Services for general upkeep of the property.

Birdie Lane Road Improvement District – accounts for monies collected from property owners to pay off bonds that were obtained for road improvements.

County Clerk Preservation Fee – accounts for fees collected for instruments filed in the County Clerk's office as restricted by state statute for preservation of records.

Community Development Block Grant (97-73) Bathroom – accounts for federal grant monies to be disbursed as restricted by grant agreement.

Community Sentencing – accounts for reimbursement monies for community service workers from the Department of Corrections to be disbursed for the general operation of the office.

Pottawatomie County Drug Court – accounts for monies from payments for drug testing to be disbursed for the general upkeep of the office.

Law Enforcement Grant – accounts for state and federal grant monies received and used to purchase equipment as restricted by the grant agreement.

Town of Johnson – accounts for state and federal grant funds to be used for road improvements.

Trash Cops Grant – accounts for state and federal grant monies to be disbursed according to the grant agreement.

Acme Road Building Maintenance – accounts for rental monies received and used for maintenance of the building.

Sheriff Courthouse Security – accounts for fees received to provide security at the county courthouse.

Pottawatomie County 911 System – accounts for fees received to maintain the 911 system.

Pottawatomie County Wireless 911 System – accounts for fees received to maintain the 911 system.

County Rewards Revolving Fund – accounts for fees received by the Court Clerk to pay littering rewards.

**POTTAWATOMIE COUNTY  
DESCRIPTION OF COUNTY FUNDS AND TRANSFERS  
OPERATIONAL AUDIT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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Sheriff Reserve Officers Program – accounts for monies used for two Sheriff Reserve Officers in public schools. The officers are responsible for providing counseling and support for the Asher, Macomb, Dale, Earlsboro, and Bethel Schools.

Carter Hall Building Maintenance – accounts for monies used for maintenance of the juvenile detention building.

Sheriff Part Time – accounts for monies to pay salary of part-time Sheriff’s deputy for the District Attorney.

VAWA Recovery Act – accounts for federal grant monies to be disbursed as restricted by grant agreement.

Sheriff - Juvenile Detention Center Cash Fund – accounts for monies used for maintenance and operation of the juvenile detention center.

CDBG Town of Tribbey Sr. Citizen – accounts for federal grant monies to be disbursed as restricted by grant agreement.

District Attorney Use Tax – accounts for collection of use tax to be disbursed for the operation of the District Attorney’s Office.

Court Fund Payroll – accounts for the monies disbursed for payroll of the Court Clerk’s employees.

**Interfund Transfers**

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

- \$400,000 was transferred to the County General Fund from the County Highway fund to meet requirements of appropriations in accordance with 68 O.S. § 3021.
- \$400,000 000 was transferred to the County Highway fund from the County General Fund for repayment of the loan in accordance with 68 O.S. § 3021.
- \$790 was transferred to the Sherriff Service Fee fund from the VAWA Recovery Act fund to reimburse the Sheriff for payroll.
- \$19,577 was transferred to the District Attorney Use Tax fund from the Use Tax Capital Improvements (Courthouse Capital Improvements) fund to operate the District Attorney’s office.

**POTTAWATOMIE COUNTY  
DESCRIPTION OF COUNTY FUNDS AND TRANSFERS  
OPERATIONAL AUDIT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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**Restatement of Fund Balance**

During the fiscal year, the County had a reclassification of funds. Court Fund Payroll was reclassified as a county fund and represents payroll expenditures of County employees. Sheriff - Juvenile Detention Center Cash Fund was reclassified as a county fund and represents expenditures for the juvenile detention center.

Prior year ending balance, as reported	\$18,898,464
Funds reclassified to County Funds:	
Court Funded Payroll fund reclassified from a Trust and Agency Fund to a County Fund	8,884
Juvenile Detention Center Cash Fund reclassified from a Trust and Agency to a County Fund	<u>1,424</u>
Prior year ending balance, as restated	<u>\$18,908,772</u>

**POTTAWATOMIE COUNTY, OKLAHOMA**  
**COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND**  
**CHANGES IN CASH BALANCES—BUDGET AND ACTUAL—BUDGETARY BASIS—**  
**COUNTY GENERAL FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	General Fund		
	Budget	Actual	Variance
Beginning Cash Balances	\$ 1,345,712	\$ 1,345,712	\$ -
Less: Prior Year Outstanding Warrants	(113,183)	(110,028)	3,155
Less: Prior Year Encumbrances	(232,177)	(70,640)	161,537
Beginning Cash Balances, Budgetary Basis	<u>1,000,352</u>	<u>1,165,044</u>	<u>164,692</u>
Receipts:			
Ad Valorem Taxes	3,230,780	3,560,484	329,704
Charges for Services	162,335	172,516	10,181
Intergovernmental Revenues	641,794	654,002	12,208
Miscellaneous Revenues	21,654	42,857	21,203
Total Receipts, Budgetary Basis	<u>4,056,563</u>	<u>4,429,859</u>	<u>373,296</u>
Expenditures:			
District Attorney - County	70,434	70,434	-
County Sheriff	1,215,156	1,182,249	32,907
County Treasurer	191,865	185,247	6,618
County Clerk	364,075	363,878	197
Court Clerk	441,731	441,730	1
County Assessor	333,604	333,427	177
Revaluation	425,219	424,247	972
Juvenile Shelter Bureau	45,000	31,293	13,707
General Government	1,668,090	976,625	691,465
Excise Equalization	5,000	3,273	1,727
County Election Expense	201,728	201,670	58
Treasurer School	25,000	24,376	624
Community Service	30,000	29,000	1,000
County Audit Budget Account	35,013	35,013	-
Free Fair Budget Account	5,000	5,000	-
Total Expenditures, Budgetary Basis	<u>5,056,915</u>	<u>4,307,462</u>	<u>749,453</u>

Continued on next page

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

**POTTAWATOMIE COUNTY, OKLAHOMA**  
**COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND**  
**CHANGES IN CASH BALANCES—BUDGET AND ACTUAL—BUDGETARY BASIS—**  
**COUNTY GENERAL FUND - CONTINUED**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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	General Fund		
	Budget	Actual	Variance
Continued from previous page			
Excess of Receipts and Beginning Cash Balances Over Expenditures, Budgetary Basis	\$ -	1,287,441	\$ 1,287,441
Interfund Transfers:			
Interfund Transfer In		400,000	
Interfund Transfer Out		(400,000)	
Net Interfund Transfers		-	
Reconciliation to Statement of Receipts, Disbursements, and Changes in Cash Balances			
Add: Current Year Outstanding Warrants		127,820	
Add: Current Year Encumbrances		153,174	
Ending Cash Balance		\$ 1,568,435	

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

**POTTAWATOMIE COUNTY, OKLAHOMA**  
**COMPARATIVE SCHEDULE OF RECEIPTS, EXPENDITURES, AND**  
**CHANGES IN CASH BALANCES—BUDGET AND ACTUAL—BUDGETARY BASIS—**  
**COUNTY HEALTH DEPARTMENT FUND**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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	County Health Department Fund		
	Budget	Actual	Variance
Beginning Cash Balances	\$ 951,754	\$ 951,754	\$ -
Less: Prior Year Outstanding Warrants	(66,738)	(66,738)	-
Less: Prior Year Encumbrances	(15,132)	(9,437)	5,695
Beginning Cash Balances, Budgetary Basis	869,884	875,579	5,695
Receipts:			
Ad Valorem Taxes	808,491	890,998	82,507
Charges for Services	51,479	51,479	-
Intergovernmental Revenues	-	4,975	4,975
Miscellaneous Revenues	-	4,142	4,142
Total Receipts, Budgetary Basis	859,970	951,594	91,624
Expenditures:			
Health and Welfare	1,729,854	1,150,036	579,818
Total Expenditures, Budgetary Basis	1,729,854	1,150,036	579,818
Excess of Receipts and Beginning Cash Balances Over Expenditures, Budgetary Basis	\$ -	677,137	\$ 677,137
Reconciliation to Statement of Receipts, Disbursements, and Changes in Cash Balances			
Add: Current Year Encumbrances		261,291	
Add: Current Year Outstanding Warrants		1,890	
Ending Cash Balance		\$ 940,318	

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

**POTTAWATOMIE COUNTY  
OPERATIONAL AUDIT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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**PURPOSE, SCOPE, AND SAMPLE METHODOLOGY**

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

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

In planning and conducting our audit, we focused on the major financial related areas of operations based on assessment of materiality and risk for the fiscal year ended June 30, 2016. Our audit procedures included:

- Inquiries of appropriate personnel,
- Inspections of documents and records,
- Observations of the County's operations,
- Reconciling total apportionments, disbursements, and balances presented on the County's Presentation of Apportionments, Disbursements, and Cash Balances of County Funds for the fiscal year to the County Treasurer's and County Clerk's financial ledgers,
- Confirming third party confirmations to the financial ledgers,
- Selecting representative samples to determine disbursements were made in accordance with state statutes, approved ballots, and county purchasing procedures, and
- Gaining an understanding of the County's internal controls as it relates to each audit objective.

To ensure the samples were representative of the population and provided sufficient, appropriate evidence, both random sample and judgmental sample methodologies were used. We identified specific attributes for testing each of the samples and when appropriate, we projected our results to the population.

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

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

**POTTAWATOMIE COUNTY  
OPERATIONAL AUDIT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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**Objective 1:** To determine the receipts apportioned, disbursements, and cash balances are accurately presented on the County Treasurer's monthly reports for FY 2016.

**Conclusion:** With respect to the items reconciled and reviewed; the receipts apportioned, disbursements, and cash balances are accurately presented on the County Treasurer's monthly reports for FY 2016.

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

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

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

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

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

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

The County's financial operations complied with 19 O.S. § 1505, which requires that disbursements be properly supported and charged to the appropriate fund and account.



<b>FINDINGS AND RECOMMENDATIONS</b>
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**Finding 2016-006 – Inadequate Internal Controls Over the Payroll Process**

**Condition:** Upon inquiry and observation of the County’s payroll disbursement process and a test of six (6) payroll claims, which included eighty-six (86) timesheets, the following weaknesses were noted:

**County Commissioner District 3:**

- Seven (7) timesheets were not signed by a supervisor.
- Seven (7) timesheets were not signed by employees.
- Two (2) employees leave balances were not filed with County Clerk.

**County Assessor:**

- One (1) employee’s sick leave had a negative balance; however, the employee’s salary was not reduced for the payroll period.

**County Sheriff:**

- Twenty-four (24) employees did not submit timesheets to the County Sheriff.
- Twenty-four (24) employees leave balances were not signed by employees or submitted to the County Clerk.
- One (1) employee’s holiday leave had a negative balance; however, the employee’s salary was not reduced for the payroll period.

**Cause of Condition:** Policies and procedures have not been designed and implemented to strengthen internal controls and ensure timesheets and leave balances are completed, reviewed, approved, and submitted to the County Clerk.

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

**Recommendation:** The Oklahoma State Auditor & Inspector’s Office (OSAI) recommends the County ensure timesheets are properly completed, signed by the employee, and approved by the supervisor prior to processing payroll claims. OSAI also recommends that timesheets as well as signed leave balances be submitted to County Clerk. Further, employees’ accrued leave balance should be maintained and reviewed to ensure they never have a negative balance.

**Management Response:**

**County Commissioner District 3:** We will ensure that timesheets are signed by employees and reviewed and approved by supervisors. Additionally, all leave balances will be signed by employees and supervisors and submitted to County Clerk.

**POTTAWATOMIE COUNTY  
OPERATIONAL AUDIT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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**County Assessor:** Employees will not be allowed to carry a negative balance for sick or annual leave.

**County Sheriff:** Employees within our office will submit signed timesheets which will be reviewed and approved by supervisors. Leave balances will not be allowed to become negative and will be signed by employees and supervisors. Leave balances will then be filed with the County Clerk.

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

An important aspect of internal control is the safeguarding of assets. Internal controls over safeguarding of assets constitute a process, affected by the entity's governing body, management, and other personnel, designed to provide reasonable assurance regarding prevention or untimely detection of unauthorized acquisition, use, or disposition of the entity's assets and safeguarding assets from loss, damage, or misappropriation, including completing, signing, and approving timesheets and leave records and submitting those records to the County Clerk.

**All Objectives:**

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

**Finding 2016-001 - Inadequate County-Wide Controls and Disaster Recovery Plan (Repeat Finding)**

**Condition:** While assessing the county-wide controls the following weaknesses were noted:

- County management has not designed and implemented internal controls regarding Risk Assessment and Monitoring.
- The County Sheriff, County Assessor, and Court Clerk have not designed a Disaster Recovery Plan over information systems operating within each office.

**Cause of Condition:** Policies and procedures have not been designed to address risks of the County, implement proper controls, or monitor potential impacts on the operations and reporting of the County.

**Effect of Condition:** These conditions could result in unrecorded transactions, undetected errors, or misappropriation of funds. Further, these conditions could also result in the loss of data, the unreliability of data, and increase the risk that the County may not recover from an emergency situation and/or disaster.

**POTTAWATOMIE COUNTY  
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FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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**Recommendation:** OSAI recommends that the County design procedures to identify and address risks. OSAI also recommends that the County design monitoring procedures to assess the quality of performance over time. These procedures should be written policies and procedures and could be included in the County's policies and procedures handbook.

Further, the County Sheriff, County Assessor, Court Clerk and should each prepare a Disaster Recovery Plan in order to maintain operations in the event of a disaster.

**Management Response:**

**Board of County Commissioners Chairman:** The Board of County Commissioners will work towards assessing and identifying risks to design written county-wide controls and procedures regarding county-wide controls.

**County Assessor:** Our office will work to develop a written Disaster Recovery Plan and will file it with the County Clerk.

**Court Clerk:** A Disaster Recovery Plan will be written as well as filed with the County Clerk.

**County Sheriff:** Our office will ensure that a Disaster Recovery Plan, including names and contacts for all key County personnel, listing of contracted service providers, and location of key resources including back up for recovery of operating systems and files is developed.

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

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

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

**POTTAWATOMIE COUNTY  
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FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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Further, according to the standards of the Information Systems Audit and Control Association (CobiT, Deliver and Support 4), information services function management should ensure that a written Disaster Recovery Plan is documented and contains guidelines and instructions for the County to follow in the event of a disaster.

**Other Item(s) Noted:**

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

**Finding 2016-003 – Inadequate Internal Controls and Noncompliance Over Collections**

**Condition:** Based upon inquiry and observation of the deposit of funds within County offices, the following weaknesses were noted:

- Monies collected within the office of the County Sheriff were not deposited daily and there was no documentation maintained of an independent review of the deposit.
- Monies collected within the office of the County Assessor were not deposited daily.

**Cause of Condition:** Internal controls have not been designed and implemented with regard to the daily deposit of funds and independent review of deposits.

**Effect of Condition:** These conditions resulted in noncompliance with state statute and inadequate documentation over the review of daily deposits.

**Recommendation:** OSAI recommends that management be aware of these conditions and implement internal controls to include all offices making deposits daily as required by state statute, as well as ensuring that independent review of deposits.

**Management Response:**

**County Sheriff:** Monies will be deposited daily. Deposit slips will be signed by the preparer as well as signed by individual conducting the review.

**County Assessor:** Monies will be deposited daily.

**Criteria:** Effective internal controls require that key functions within a process be adequately segregated and reviewed by someone other than the preparer to allow for prevention and detection of errors and possible misappropriation of funds.

**POTTAWATOMIE COUNTY  
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FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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Title 19 O.S. § 682 states, “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[...].”

**Finding 2016-008 – Noncompliance Over the Transfer of Funds**

**Condition:** The County transferred funds in the amount of \$19,577 from the Use Tax Capital Improvements fund to the District Attorney Use Tax fund to document the Use Tax revenue and disbursements used for the operation of the District Attorney’s office.

**Cause of Condition:** Policies and procedures have not been designed and implemented to ensure that transfers are made in accordance with 68 O.S. § 3021.

**Effect of Condition:** This condition resulted in noncompliance with state statute 68 O.S. § 3021.

**Recommendation:** OSAI recommends transfers not be made from one fund to another fund unless the transfer is repaid within the fiscal year as per 68 O.S. § 3021.

**Management Response:**

**BOCC Chairman:** This transfer was to set up the District Attorney Use Tax fund to better track the revenue and disbursements of the Use Tax that is dedicated per Board of County Commissioner’s Resolution for the operation of the District Attorney’s office.

**Criteria:** Title 68 O.S. § 3021 states in part, “Fourth: If at any time during the budget year it appears to the county treasurer that there is temporarily insufficient money in a particular fund to meet the requirements of appropriation in the fund, the excise board[...] may temporarily transfer from one fund to any other fund with the permission of the county officer in charge of the fund that the money will be temporarily transferred from[...]. Any funds temporarily transferred shall be repaid to the original fund from which they were transferred within the fiscal year that the funds were transferred.”

**REPORT ON STATUTORY COMPLIANCE – OTHER MATTERS**



# Oklahoma State Auditor & Inspector

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Pottawatomie County  
Board of County Commissioners  
Pottawatomie County Courthouse  
Shawnee, Oklahoma 74801

Dear Chairman:

For the purpose of complying with 19 O.S. § 171 and 20 O.S. § 1312, we have performed statutory procedures regarding the following offices and departments for the fiscal year ended June 30, 2016:

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

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

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

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

GARY A. JONES, CPA, CFE  
OKLAHOMA STATE AUDITOR & INSPECTOR

June 25, 2018

**POTTAWATOMIE COUNTY, OKLAHOMA  
STATUTORY REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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**SCHEDULE OF FINDINGS AND RESPONSES**

**Finding 2016-002 - Inadequate Internal Controls Over Fixed Assets and Consumable Inventories and Noncompliance with State Statutes (Repeat Finding)**

**Condition:** Upon inquiry and observation of fixed assets and consumable inventory records, the following weaknesses were noted:

- Pottawatomie County has not designed policies and implemented procedures to perform and document an annual physical inventory of all fixed assets.
- The following offices did not file a fixed assets inventory list with the County Clerk: County Commissioners District 1, 2, and 3, County Assessor, County Clerk, Court Clerk, County Treasurer, and County Sheriff.
- The following offices did not maintain documentation of a reconciliation from the fuel tanks to fuel usage logs: County Commissioners District 1 and 2.

**Cause of Condition:** Policies and procedures have not been designed and implemented to ensure adequate internal controls over fixed assets and consumable inventories.

**Effect of Condition:** These conditions resulted in noncompliance with state statutes. When fixed assets and consumable inventories are not monitored, opportunities for misuse or loss can occur.

**Recommendation:** OSAI recommends the County adopt policies and procedures to implement a system of internal controls over the fixed assets and consumable inventory records. These controls would include:

- The County officers should perform an annual visual inspection of all fixed assets.
- The annual review duty and inventory control duty of fixed assets should be performed by separate employees in order to effectively segregate those duties.
- Annual reviews should be signed and dated by the reviewer and filed with the County Clerk.
- The County Commissioners should perform a monthly consumable inventory verification.
- The monthly review duty should be initialed and dated by the employee performing the physical verification and retained to document the design and implementation of internal controls.
- The key functions of receiving duties and consumable inventory control duties should be performed by separate employees in order to effectively segregate those duties.
- The fuel log should be reviewed periodically and reconciled to fuel on hand with any variances or adjustments noted.

**Management Response:**

**County Commissioner District 1:** We will complete an annual inventory count and file the results with the County Clerk's office and maintain documentation of fuel reconciliations.

**County Commissioner District 2:** We will complete an annual inventory count and file the results with the County Clerk's office and maintain documentation of fuel reconciliations.



**POTTAWATOMIE COUNTY, OKLAHOMA  
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**County Commissioner District 3:** We will complete an annual inventory count and file the results with the County Clerk's office.

**County Assessor:** We have completed an annual inventory count and filed the results with the County Clerk's office.

**County Clerk:** I will establish procedures to ensure an annual inventory count is performed, reviewed and signed by an independent party.

**Court Clerk:** We will complete an annual inventory count and file the results with the County Clerk's office.

**County Treasurer:** I will establish procedure to ensure an independent review of the annual inventory count, and file the results with the County Clerk's office.

**County Sheriff:** We have completed an annual inventory count and filed the results with the County Clerk's office.

**Criteria:** Internal controls over safeguarding of assets constitute a process, affected by an entity's governing body, management, and other personnel designed to provide reasonable assurance regarding prevention or timely detection of unauthorized transactions and safeguarding assets from misappropriation or theft.

Title 19 O.S. § 178.1 states in part, "The board of county commissioners in each county of this state shall take, or cause to be taken, an inventory of all working tools, apparatus, machinery and equipment belonging to the county or leased or otherwise let to it or to any department thereof, other than that which is affixed to and made a part of lands and buildings, the cost of which as to each complete working unit thereof is more than Five Hundred Dollars (\$500.00), and therefore maintain or cause to be maintained a continuous inventory record thereof and of like tools, apparatus, machinery and equipment purchased, leased, or otherwise coming into custody of the county or of any office, board, department, commission or any either thereof, and the disposition thereof whether sold, exchanged, leased, or let where authorized by statute, junked, strayed or stolen, and annually thereafter..."

Title 19 O.S. § 178.2 states, "It shall be and is hereby made the duty of every county officer, board, commission, or department, and by record directive of the board of county commissioners may be made the duty of any employee of the board of county commissioners subject to summary discharge and removal by the board, to conform in all respects and be amenable to all uniform resolutions adopted by their respective boards of county commissioners directing the taking, recording, maintaining and reporting inventories of properties in their respective custody in accordance with the provisions of this act. It shall be the duty and responsibility of each elected county official to create and maintain inventory records of said office. Such inventory shall be filed with the county clerk."

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Title 19 O.S. § 1502 states in part, “The board of county commissioners or a designated employee shall:

- a. Prescribe a uniform identification system for all supplies, materials and equipment of a county used in the construction and maintenance of roads and bridges, and
- b. Create and administer an inventory system for all:
  - (1) Equipment of a county having an original cost of five hundred dollars (\$500.00) or more for use in the construction of roads and bridges, and
  - (2) Supplies and materials of a county purchased in lots of five hundred (\$500.00) or more for use in the construction and maintenance of roads and bridges...”



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