



STEPHENS COUNTY

Financial Report

For the fiscal year ended June 30, 2021

Cindy Byrd, CPA
State Auditor & Inspector

**STEPHENS COUNTY, OKLAHOMA
FINANCIAL STATEMENT
AND INDEPENDENT AUDITOR'S REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

This publication, issued by the Oklahoma State Auditor and Inspector's Office as authorized by 19 O.S. § 171, has not been printed, but is available on the agency's website (www.sai.ok.gov) and in the Oklahoma Department of Libraries Publications Clearinghouse Digital Prairie Collection (<http://digitalprairie.ok.gov/cdm/search/collection/audits/>) pursuant to 65 O.S. § 3-114.



April 8, 2024

TO THE CITIZENS OF
STEPHENS COUNTY, OKLAHOMA

Transmitted herewith is the audit of Stephens County, Oklahoma for the fiscal year ended June 30, 2021. 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,

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

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR

**STEPHENS COUNTY OFFICIALS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Board of County Commissioners

District 1 – Kreg Murphree
District 2 – Todd Churchman
District 3 – Russell Morgan

County Assessor

Dana Buchanan

County Clerk

Jenny Moore

County Sheriff

Wayne McKinney

County Treasurer

Janice Graham

Court Clerk

Melody Harper

District Attorney

Jason Hicks

**STEPHENS COUNTY, OKLAHOMA
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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**STEPHENS COUNTY, OKLAHOMA
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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FINANCIAL SECTION



Independent Auditor's Report

TO THE OFFICERS OF
STEPHENS COUNTY, OKLAHOMA

Report on the Financial Statement

We have audited the total—all county funds on the accompanying regulatory basis Statement of Receipts, Disbursements, and Changes in Cash Balances of Stephens County, Oklahoma, as of and for the year ended June 30, 2021, and the related notes to the financial statement, which collectively comprise the County's basic financial statement as listed in the table of contents.

Management's Responsibility 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 described in Note 1, 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.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

As described in Note 1, the financial statement is prepared by Stephens County 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. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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” paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Stephens County as of June 30, 2021, or changes in financial position for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the total receipts, disbursements, and changes in cash balances for all county funds of Stephens County, as of and for the year ended June 30, 2021, in accordance with the basis of accounting described in Note 1.

Other Matters

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, are presented for purposes of additional analysis and is not a required part of the financial statement.

The schedule of expenditures of federal awards and the remaining supplementary 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. Such 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 auditing standards generally accepted in the United States of America. 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 February 26, 2024, on our consideration of Stephens 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 Stephens County's internal control over financial reporting and compliance.



CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR

February 26, 2024

REGULATORY BASIS FINANCIAL STATEMENT

STEPHENS COUNTY, OKLAHOMA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH BALANCES—REGULATORY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Beginning Cash Balances July 1, 2020	Receipts Apportioned	Transfers In	Transfers Out	Disbursements	Ending Cash Balances June 30, 2021
County Funds:						
County General	\$ 7,520,429	\$ 4,966,446	\$ 81,202	\$ 40,000	\$ 5,270,320	\$ 7,257,757
County Highway Unrestricted	14,439,049	5,986,387	141,914	1,995,675	6,464,966	12,106,709
Health	1,862,695	996,947	799	-	526,800	2,333,641
Resale Property	1,069,712	393,561	-	-	316,500	1,146,773
Sheriff Service Fee	1,183,660	587,573	415,268	19,431	372,701	1,794,369
Jail-ST	311,304	1,650,655	393,082	-	1,770,077	584,964
Governmental Building Authority-Jail	3,452,028	-	103,709	3,468,694	81,167	5,876
Governmental Building Authority-Fair	2,829,555	-	107,900	2,830,055	107,260	140
Rural Fire-ST	2,382,666	755,736	47,679	133,474	584,656	2,467,951
Sheriff Housing	228,278	-	18,354	236,591	10,041	-
Treasurer Mortgage Certification	35,800	9,499	-	-	1,621	43,678
County Clerk Lien Fee	362,489	29,414	-	-	16,648	375,255
County Clerk Records Management and Preservation	266,937	114,630	-	-	87,389	294,178
Assessor Revolving Fee	26,462	21,960	-	-	18,926	29,496
Sheriff Commissary	217,128	286,763	-	-	282,225	221,666
Sheriff Training	11,161	-	-	-	525	10,636
Free Fair Building	203,258	164,073	578	25,747	171,521	170,641
Emergency Management	56,664	98,571	40,086	799	98,862	95,660
Courthouse Building	598	-	-	-	-	598
Reward Fund	2,106	-	-	-	-	2,106
911 Phone Fees	68,499	210,254	1,077	1,077	227,128	51,625
Court Clerk Payroll	39,045	229,940	-	-	261,295	7,690
Fair-ST	1,153,245	1,365,250	-	-	849,474	1,669,021
Jail	2,284	2,944	-	-	-	5,228
County Donations	44,364	15,288	6,342,236	256,324	410,772	5,734,792
County Bridge and Road Improvement	-	399,920	2,295,675	300,000	631,462	1,764,133
Free Fair Board	-	67,796	25,747	578	52,444	40,521
Local Emergency Planning Committee	-	2,000	799	-	219	2,580
Senior Citizens-ST	-	63,347	133,474	47,679	42,029	107,113
Sheriff Forfeiture	-	6,029	24,942	-	-	30,971
Safe Room Grant	-	167,220	-	-	139,210	28,010
Sheriff Donation Fund	-	200	19,773	-	-	19,973
COVID Aid and Relief	-	838,170	-	838,170	-	-
Community Development Block Grants Revolving Fund	-	299,999	-	-	299,999	-
American Rescue Plan Act 2021	-	4,190,028	-	-	-	4,190,028
Total - All County Funds	\$ 37,769,416	\$ 23,920,600	\$ 10,194,294	\$ 10,194,294	\$ 19,096,237	\$ 42,593,779

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

**STEPHENS COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

1. Summary of Significant Accounting Policies

A. Reporting Entity

Stephens 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 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 the general operations of the government.

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

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

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

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

Jail-ST – accounts for funds collected from a county sales tax to be used for the maintenance and operation of the Stephens County Jail.

**STEPHENS COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Governmental Building Authority-Jail – accounts for funds collected from a county sales tax to be used for the maintenance and operation of the Stephens County Jail.

Governmental Building Authority-Fair – accounts for excess money received from a county sales tax for maintenance and operation of the Fair Facility.

Rural Fire-ST – accounts for the collection of the sales tax revenue and is disbursed for the purpose of maintenance and operation of the Stephens County Fire Departments.

Sheriff Housing – accounts for the collection of monies from the Oklahoma Department of Corrections and disbursements are for the purpose of maintaining the jail.

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

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

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

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

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

Sheriff Training – accounts for the collection of miscellaneous receipts and disbursements for the training of Sheriff's deputies.

Free Fair Building – accounts for monies received from rentals and used for the operation of the fairgrounds.

Emergency Management – accounts for the receipt and disbursement of funds from the state and local governments for civil defense purposes.

Courthouse Building – accounts for monies received for courthouse improvements.

Reward Fund – accounts for monies collected and disbursed to citizens involved in the reporting of littering offenses.

**STEPHENS COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

911 Phone Fees – accounts for the collection of fees imposed on wireless users within the county for the operation of the Emergency 911 service.

Court Clerk Payroll – accounts for monies received from the Court Clerk's Court Fund for the disbursement of payroll to Court Fund employees.

Fair-ST – accounts for excess money received from the Governmental Building Authority Trust Fund and funds collected from a county sales tax to be used for maintenance and operation of the Fair Facility.

Jail – accounts for fees collected by the Court Clerk to be used for the operation of the Sheriff's office.

County Donations – accounts for donations to the County for specified projects as restricted by resolutions approved by the Board of County Commissioners.

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

Free Fair Board – accounts for free fair fees collected and disbursements for stock show expenses.

Local Emergency Planning Committee – accounts for revenues from a state grant and disbursements as restricted by the grant agreement.

Senior Citizens-ST – accounts for the collection of sales tax revenue and the disbursement of funds as restricted by the sales tax resolution for senior citizens centers.

Sheriff Forfeiture – accounts for monies received from the District Attorney's office and disbursed for undercover drug buys.

Safe Room Grant – accounts for grant monies received to reimburse recipients of safe rooms.

Sheriff Donation Fund – accounts for donations to the Sheriff's office for specified projects as restricted by resolutions approved by the Board of County Commissioners.

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.

Community Development Block Grants Revolving Fund – accounts for a federal grant received from the Oklahoma Department of Commerce to be disbursed in accordance with the grant agreement.

**STEPHENS COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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.

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, 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 accounting principles generally accepted in the United States of America (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.

**STEPHENS COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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.

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

**STEPHENS COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

amended by the Oklahoma Legislature. The Plan provides retirement, disability, and death benefits to Plan members and beneficiaries. Title 74, Sections 901 through 943, as amended, establishes the provisions of the Plan. OPERS issues a publicly available financial report that includes financial statements and supplementary information. That report may be obtained by writing OPERS, P.O. Box 53007, Oklahoma City, Oklahoma 73105 or by calling 1-800-733-9008.

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

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 August 22, 2000

On August 22, 2000, the voters of Stephens County approved a one-half of one percent (1/2%) sales tax for the purpose of acquiring, constructing, equipping, repairing, renovating, operating, and maintaining county jail facilities and parking facilities for Stephens County, Oklahoma; to pay the principal of and interest on indebtedness incurred on behalf of said County by Stephens County Governmental Building Authority for such purposes; providing that three-tenths of one percent (3/10%) sales tax shall be levied until repealed by a majority of the electors of Stephens County in an election called for that purpose, and further providing that the remaining two-tenths of one percent (2/10%) sales tax be expired on October 1, 2005; fixing effective date; making provisions cumulative, and providing severability of provisions. The sales tax is accounted for in the Jail-ST fund.

**STEPHENS COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Sales Tax of November 7, 2000

On November 7, 2000, the voters of Stephens County approved a one-fourth of one percent (1/4%) sales tax for the sole purpose to pay for acquiring, constructing, equipping, repairing, renovating, operating, and maintaining County Fair facilities for the County of Stephens, Oklahoma; to pay the principal of and interest on indebtedness incurred on behalf of said County by the Stephens County Government Building Authority for such purposes; providing that said sales tax shall expire and cease to be collected on December 31, 2020; fixing effective date; making provisions accumulative; and providing severability of provisions. The said sales tax shall expire December 31, 2020, at which time all indebtedness of the Governmental Building Authority Facility Operations will be retired. The sales tax is accounted for in the Fair-ST fund.

Sales Tax of June 26, 2018

On June 26, 2018, the voters of Stephens County approved a fifteen-one-hundredths percent (.15%) sales tax, in addition to all existing sales tax, for the support of the Stephens County, Oklahoma Fire Departments and the Stephens County, Oklahoma Senior Citizens Nutrition Center. This sales tax shall commence on the 1st day of April 2020 and shall be levied until repealed by a majority of the electors of Stephens County in an election called for that purpose. This sales tax shall be used for the purpose of acquiring, purchasing, continuing, equipping, repairing, renovating, operating, maintaining, training, and advancing fire protection, prevention and/or communication services or equipment, including maintenance and/or construction of buildings or facilities, but not to include salaries in Stephens County, State of Oklahoma, to support the fire departments in Stephens County, Oklahoma and the maintaining, continuing, equipping, repairing, renovating or operating of the Senior Citizens Nutrition Centers in Stephens County, Oklahoma. This sales tax is accounted for in the Senior Citizens-ST and the Rural Fire-ST funds.

Sales Tax of September 10, 2019

On September 10, 2019, the voters of Stephens County approved a one-quarter percent (.25%) sales tax, in addition to all existing sales tax, for the support of the Stephens County, Oklahoma Fairgrounds. This sales tax shall commence on the 1st day of January 2021 and shall expire and cease to be collected on the 31st day of December 2041. This sales tax shall be used for the purpose of maintaining, operating, and improving the Stephens County Fairgrounds; the maintaining, operating and purchase of equipment; the construction, maintaining and operation of buildings; the acquiring and improving of property for the Stephens County Fairgrounds; and/or for the retirement of any bonds issued for such purpose. The sales tax is accounted for in the Fair-ST fund.

**STEPHENS COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

E. Interfund Transfers

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

- \$236,591, a residual balance, was transferred to the Sheriff Service Fee fund from Sheriff Housing fund by BOCC resolution for the purpose of closing the fund due to chart of accounts.
- \$3,468,694 was transferred to the County Donations fund from Governmental Building Authority-Jail fund by BOCC resolution for the purpose of combining the fund due to chart of accounts.
- \$2,830,055 was transferred to the County Donations fund from Governmental Building Authority-Fair fund by BOCC resolution for the purpose of combining the fund due to chart of accounts.
- \$19,773 was transferred to the Sheriff Donation Fund from County Donation fund to establish a new fund.
- \$25,747 was transferred to the Free Fair Board fund from Free Fair Building fund to establish fund for chart of accounts.
- \$133,474 was transferred to the Senior Citizens-ST fund from Rural Fire - ST fund to separate Senior Citizens Sales Tax fund from the Rural Fire-ST fund for chart of accounts.
- \$799 was transferred to the Local Emergency Planning Committee fund from Emergency Management fund to establish Local Emergency Planning Committee fund for chart of accounts.
- \$1,995,675 was transferred to the County Bridge and Road Improvement fund from County Highway Unrestricted fund to establish the County Bridge and Road Improvement fund for chart of accounts.
- \$18,354 was transferred to the Sheriff Housing fund from Sheriff Service Fee fund to cover prior year FY19-20 outstanding warrants and unliquidated balances that were transferred for chart of accounts conversion.
- \$107,900 was transferred to the Governmental Building Authority-Fair fund from County Donations fund to cover prior year FY19-20 outstanding warrants and unliquidated balances that were transferred for chart of accounts conversion.
- \$103,709 was transferred to the Governmental Building Authority-Jail fund from County Donations fund to cover prior year FY19-20 outstanding warrants and unliquidated balances that were transferred for chart of accounts conversion.
- \$578 was transferred to the Free Fair Building fund from Free Fair Board fund to cover prior year FY19-20 outstanding warrants and unliquidated balances that were transferred for chart of accounts conversion.
- \$47,679 was transferred to the Rural Fire – ST fund from Senior Citizens – ST fund to cover prior year FY19-20 outstanding warrants and unliquidated balances that were transferred for chart of accounts conversion.
- \$1,077 was transferred to the Sheriff Service Fee fund from 911 Phone Fees fund for the purpose of funding safety awards for dispatch as allowed by 68 O.S. § 3021.

**STEPHENS COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

- \$1,077 was transferred to the 911 Phone Fees fund from Sheriff Service Fee fund for the purpose of repaying borrowed funds used for safety awards for dispatch in accordance with 68 O.S. § 3021.
- \$300,000 was transferred to the County Bridge and Road Improvement fund from Emergency Transportation Revolving (a trust and agency fund) as a loan for a road project.
- \$300,000 was transferred to Emergency Transportation Revolving (a trust and agency fund) from County Bridge and Road Improvement fund to repay borrowed funds for a road project.
- \$40,000 was transferred to the Emergency Management fund from County General fund for County matching funds of EMPG Grant.
- A total of \$838,170 was transferred from the COVID Aid and Relief fund to the following funds for the reimbursement of expenses incurred during the pandemic as allowed by grant funding:
 - \$43,487 to the County Donations fund.
 - \$177,600 to the Sheriff Service Fee fund.
 - \$393,082 to the Jail -ST fund.
 - \$86 to the Emergency Management fund.
 - \$799 to the Health fund.
 - \$81,202 to the County General fund.
 - \$141,914 to the County Highway Unrestricted fund.
- \$24,942 was transferred to Sheriff Forfeiture fund from County Donations fund to correct a prior year apportionment error.

SUPPLEMENTARY INFORMATION

STEPHENS COUNTY, OKLAHOMA
COMPARATIVE SCHEDULE OF EXPENDITURES—BUDGET AND ACTUAL—
BUDGETARY BASIS—GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	General Fund		
	Budget	Actual	Variance
District Attorney	\$ 70,000	\$ 69,620	\$ 380
County Sheriff	874,267	850,411	23,856
County Treasurer	223,459	223,163	296
County Commissioners	1,752	1,715	37
OSU Extension	146,201	96,298	49,903
County Clerk	389,451	384,518	4,933
County Court Clerk	240,687	239,283	1,404
County Assessor	287,510	277,156	10,354
Visual Inspection	302,332	293,377	8,955
District Court	26,800	21,370	5,430
General Government	8,667,341	2,459,455	6,207,886
Excise Equalization	8,002	6,530	1,472
Election Board	132,553	116,117	16,436
Charity	36,268	32,875	3,393
Courthouse Security	119,030	119,030	-
E-911	25,000	23,976	1,024
Tick Eradication	2,400	2,400	-
County Audit Budget	43,061	27,958	15,103
Free Fair - ST	20,000	15,000	5,000
Total Expenditures, Budgetary Basis	\$ 11,616,114	\$ 5,260,252	\$ 6,355,862

**STEPHENS COUNTY, OKLAHOMA
 COMPARATIVE SCHEDULE OF EXPENDITURES—BUDGET AND ACTUAL—
 BUDGETARY BASIS—HEALTH FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	Health Fund		
	Budget	Actual	Variance
Health and Welfare	\$ 2,505,660	\$ 690,971	\$ 1,814,689
Total Expenditures, Budgetary Basis	\$ 2,505,660	\$ 690,971	\$ 1,814,689

**STEPHENS COUNTY, OKLAHOMA
NOTE TO SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

1. Budgetary Schedules

The Comparative Schedules of Expenditures—Budget and Actual—Budgetary Basis for the General Fund and the Health Fund presents comparisons of the legally adopted budget with actual data. The "actual" data, as presented in the comparison of budget and actual, will differ from the data as presented in the 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

**STEPHENS COUNTY, OKLAHOMA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listings Number	Pass-Through Grantor's Number	Federal Expenditures
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Passed Through State Department of Commerce:			
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	CDBG-17687	\$ 299,999
Total U.S. Department of Housing and Urban Development			<u>299,999</u>
U.S. Department of Interior			
Direct Grant:			
Payments In Lieu of Taxes	15.226	N/A	17,451
Total U.S. Department of Interior			<u>17,451</u>
U.S. DEPARTMENT OF TRANSPORTATION			
Passed Through the Oklahoma Department of Transportation:			
Highway Planning and Construction	20.205	ERSTP	20,134
Total U.S. Department of Transportation			<u>20,134</u>
U.S. DEPARTMENT OF TREASURY			
Passed Through the Oklahoma Office of Management and Enterprise Services:			
COVID-19 Coronavirus Relief Fund	21.019	SA-0231	836,398
Total U.S. Department of Treasury			<u>836,398</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
Passed Through the Oklahoma Department of Emergency Management:			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR-4453	36,299
Hazard Mitigation Planning Grant	97.039	HMPG	175,281
Emergency Management Performance Grants	97.042	EMPG-SLA	50,000
Total U.S. Department of Homeland Security			<u>261,580</u>
Total Expenditures of Federal Awards			<u>\$ 1,435,562</u>

**STEPHENS COUNTY, OKLAHOMA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Basis of Presentation

The schedule of expenditures of federal awards includes the federal grant activity of Stephens 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

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

Eligible Expenditures Incurred in the Prior Fiscal Year

On March 11, 2021, the President of the United States signed the COVID-19 Relief Bill into law. Stephens County received \$836,398 in federal relief funds. The County incurred \$514,166 in eligible expenditures in the prior year ending June 30, 2020. These eligible expenditures were from March 16, 2020, through June 30, 2020, and accounted for in the County's June 30, 2020, financial statements. Therefore, expenditures on the schedule of expenditures of federal awards for Assistance Listing Number (ALN) 21.019 – Coronavirus Relief Fund includes \$514,166 in eligible expenditures incurred in the fiscal year ending June 30, 2020, and all eligible expenditures totaling \$322,232 that were incurred in the fiscal year ending June 30, 2021.

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
STEPHENS COUNTY, OKLAHOMA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the total—all county funds of the accompanying Statement of Receipts, Disbursements, and Changes in Cash Balances of Stephens County, Oklahoma, as of and for the year ended June 30, 2021, and the related notes to the financial statement, which collectively comprise Stephens County's basic financial statement, prepared using accounting practices prescribed or permitted by Oklahoma state law, and have issued our report thereon dated February 26, 2024.

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. 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, 2021, on the basis of accounting prescribed by Oklahoma state law, described in Note 1.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered Stephens 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 Stephens County's internal control. Accordingly, we do not express an opinion on the effectiveness of Stephens County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding 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. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses: 2021-001.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be significant deficiencies: 2021-009.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Stephens 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 questioned costs as items 2021-009.

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

Stephens County's Response to Findings

Stephens County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Stephens County's response was not subjected to the 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

February 26, 2024



**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
STEPHENS COUNTY, OKLAHOMA

Report on Compliance for Each Major Federal Program

We have audited the compliance of Stephens County, Oklahoma, with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on Stephens County's major federal program for the year ended June 30, 2021. Stephens County's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. 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 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). Those standards and the Uniform Guidance 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 Stephens 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 on compliance for each major federal program. However, our audit does not provide a legal determination of Stephens County's compliance.

Opinion on Each Major Federal Program

In our opinion, Stephens County, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of Stephens County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Stephens County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Stephens County's internal control over compliance.

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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2021-010, 2021-012, 2021-013, that we consider to be material weaknesses.

Stephens County's Response to Findings

Stephens County's response to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Stephens County's response was not subjected to the 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

February 26, 2024

**STEPHENS COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

SECTION 1—Summary of Auditor’s Results

Financial Statements

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

Internal control over financial reporting:

- Material weakness(es) identified?..... Yes
- Significant deficiency(ies) identified? Yes

Noncompliance material to the financial statement noted? No

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: Unmodified

Any audit findings disclosed that are required to be reported
in accordance with 2 CFR § 200.516(a) of the Uniform Guidance? No

Identification of Major Programs

<u>Assistance Listing Number</u> 21.019	<u>Name of Federal Program or Cluster</u> Coronavirus Relief Fund
--	--

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

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

**STEPHENS COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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 2021-001 – Lack of County-Wide Internal Controls and Disaster Recovery Plans (Repeat Finding - 2010-001, 2011-001, 2012-001, 2013-001, 2014-001, 2015-001, 2017-001, 2018-001, 2019-001, 2020-001)

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

- County-wide internal controls regarding Risk Assessment and Monitoring have not been designed and implemented.
- The County Sheriff and Court Clerk offices did not have updated disaster recovery plans in place.

Cause of Condition: Policies and procedures have not been designed and implemented to address the Risk Assessment and Monitoring in the County or to ensure that all offices have an updated Disaster Recovery Plan.

Effect of Condition: Without an adequate system of county-wide controls, there is greater risk of a breakdown in control activities which could result in unrecorded transactions, undetected errors, or misappropriation of funds.

Recommendation: The Oklahoma State Auditor & Inspector’s Office (OSAI) recommends that the County design and implement policies and procedures to document their internal control framework. This documentation should outline the importance of internal controls, the risk that the County has identified, the control activities established to address the risk, the steps taken to properly communicate pertinent information in a timely manner and the methodology to monitor 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. Additionally, all offices should design and implement a disaster recovery plan that is in place at all times.

Management Response:

Chairman of Board of County Commissioners: The Board of County Commissioners will work to implement assessing and identifying risks.

County Sheriff: I will ensure to maintain an updated Disaster Recovery Plan over information systems and employees within my office.

Court Clerk: I will ensure to maintain an updated Disaster Recovery Plan over information systems and employees within my office. I have an updated plan as of June 13, 2023.

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

**STEPHENS COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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.

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.

Further, an important aspect of internal controls is the safeguarding of assets which includes adequate Disaster Recovery Plans. 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 in a County being unable to function in the event of a disaster.

According to the standards of the Information Systems Audit and Control Association (CobiT Delivery 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.

Finding 2021-009 – Lack of Internal Controls and Noncompliance Over Sales Tax

Condition: Upon inquiry and observation over sales tax collections, we noted the following:

- Jail-ST fund revenue is comingled with other revenue sources.
- \$13,425 in medical fees acquired from inmate trust accounts were deposited into the Jail-ST fund that should have been deposited into the Sheriff Commissary fund.

**STEPHENS COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Cause of Condition: Policies and procedures have not been designed and implemented to ensure compliance with AG Opinions and 68 O.S. § 1370E.

Effect of Condition: These conditions resulted in noncompliance with the AG Opinions and state statute.

Recommendation: OSAI recommends that internal controls be designed and implemented to ensure sales tax collections are appropriated in accordance with the sales tax ballot. Furthermore, other forms of revenues should not be co-mingled with sales tax revenues and revenues that belong to the Sheriff Commissary fund should be accounted for separately from the County sales tax money.

Management Response:

Chairman of Board of County Commissioners: We will ensure that sales tax money is not co-mingled with other revenue sources.

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

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.

Title 68 O.S. § 1370E 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.

Further, AG opinion 2005 OK AG 23 dated 7/13/2005 states:

3. Proceeds of a county sales tax voted for a specific purpose but placed in the county's General fund must be accounted for as a discrete fund, and any surplus not needed for the stated purpose during one fiscal year must be transferred to the county budget for the next fiscal year, for the same specified purpose.

Additionally, AG opinion 2014 OK AG 15 dated 10/31/2014 states:

4. C. As the fiscal agent responsible for superintending the funds of Canadian County, the board of county commissioners is responsible to ensure that the sales tax proceeds are not intermingled. The board can direct that the funds be deposited in a dedicated revolving fund and not intermingled with other revenues. Okla. Const. art. X § 19; 68 O.S. 2011, § 1370; 19 O.S. Supp. 2013, § 339; 19 O.S. 2011, § 345; *Cavin v. Bd of County Comm'rs*, 1943 OK 245 ¶ 11, 33 P.2d 477, 479.

**STEPHENS COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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 2021-010 – Lack of Internal Controls Over the Schedule of Expenditures of Federal Awards (SEFA) (Repeat Finding - 2019-010, 2020-010)

PASS-THROUGH GRANTOR: Oklahoma Office of Management and Enterprise Services

FEDERAL AGENCY: U.S. Department of Treasury

ASSISTANCE LISTING NO: 21.019

FEDERAL PROGRAM NAME: Coronavirus Relief Fund

FEDERAL AWARD YEAR: 2020

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

QUESTIONED COSTS: \$-0-

Condition: Total federal expenditures on the SEFA were understated by \$201,504:

- Expenditures reported on the SEFA for ALN 97.036 Disaster Grants - Public Assistance (Presidentially Declared Disasters) were \$8,304. Actual federal expenditures obtained from the County's records confirm \$36,299 expended for a variance of \$27,995.
- Expenditures reported on the SEFA for ALN 21.019 Coronavirus Relief Fund were \$838,170. Actual federal expenditures obtained from the County's records confirm \$836,398 expended for a variance of (\$1,772).
- Expenditures reported on the SEFA for ALN 97.039 Hazard Mitigation Grant was \$0. Actual federal expenditures obtained from the County's records confirm \$175,281 expended for a variance of \$175,281.

Cause of Condition: Internal controls over the SEFA have not been designed and implemented to ensure accurate reporting of expenditures for federal awards.

Effect of Condition: This condition could result in the erroneous reporting and a material misstatement of the County's SEFA and could increase the potential for material noncompliance.

Recommendation: OSAI recommends county officials and department heads gain an understanding of federal programs awarded to Stephens County. Internal control procedures should be designed and implemented to ensure accurate and timely reporting of expenditures on the SEFA and to ensure compliance with federal requirements.

Management Response:

Chairman of Board of County Commissioners:

The BOCC is working to design and implement internal controls, to ensure accurate reporting of expenditures on the SEFA and ensure compliance with federal requirements over federal awards.

**STEPHENS COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Criteria: GAO Standards – Section 2 – Objective of an Entity – OV2.23 states in part:

Compliance Objective

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.

Further, Title 2 *CFR 200 § 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).

Title 2 *CFR 200 § 200.508(b) Auditee Responsibilities* reads as follows:

Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with §200.510 Financial Statements.

Title 2 *CFR 200 § 200.510(a)(b) Financial Statements* reads as follows:

(b) *Schedule of expenditures of Federal awards.* The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with §200.502 Basis for determining Federal awards expended.

Finding 2021-012 – Lack of Internal Controls Over Major Program – Coronavirus Relief Fund

PASS-THROUGH GRANTOR: Oklahoma Office of Management and Enterprise Services

FEDERAL AGENCY: U.S. Department of Treasury

ASSISTANCE LISTING NO: 21.019

FEDERAL PROGRAM NAME: Coronavirus Relief Fund

FEDERAL AWARD YEAR: 2020

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

QUESTIONED COSTS: \$-0-

Condition: During the process of documenting the County’s internal controls regarding federal disbursements, we noted that Stephens County has not established procedures to ensure compliance with

**STEPHENS COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

the following compliance requirements: Activities Allowed or Unallowed; Allowable Costs/Cost Principles; and Period of Performance.

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 loss of federal funds to the County.

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

Management Response:

Chairman of Board of County Commissioners: The Board of County Commissioners will work with all County Officials to go over all grants and federal monies that the County receives to ensure that proper internal controls are implemented.

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).

Finding 2021-013 – Lack of County-Wide Controls Over Major Federal Program – Coronavirus Relief Fund

PASS-THROUGH GRANTOR: Oklahoma Office of Management and Enterprise Services

FEDERAL AGENCY: U.S. Department of Treasury

ASSISTANCE LISTING NO: 21.019

FEDERAL PROGRAM NAME: Coronavirus Relief Fund

FEDERAL AWARD YEAR: 2020

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

QUESTIONED COSTS: \$-0-

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

**STEPHENS COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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 agreements.

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

Management Response:

Chairman of Board of County Commissioners: We will work to implement a Risk Assessment plan. We will implement controls to help make sure we are in compliance with all grant requirements and federal funds are expended in accordance with grant agreements and in a timely manner. We will ensure employees have the current and correct compliance supplement to work from.

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.

**STEPHENS COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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 2021-007 – Lack of Internal Controls Over Fixed Assets (Repeat Finding)

Condition: Upon the observation of fixed asset inventory items, the following was noted:

- The performance of the annual inventory count of fixed assets could not be verified for the County Assessor, County Sheriff, Court Clerk, Health Department, and Jail.
- The performance of the annual inventory count of fixed assets could not be verified for the Velma, Meridian, Marlow, Loco, Empire, Duncan, Doyle, Corum, Comanche, Central, and Bray Fire Departments.
- The performance of the annual inventory count of fixed assets could not be verified for the Marlow, Duncan, and Velma Senior Nutrition Centers.
- There was no evidence of review of the annual inventory count of fixed assets for the County Clerk, Free Fair, and Oakridge Fire Department.

Cause of Condition: Policies and procedures have not been designed and implemented to ensure each office performs an annual inventory count of fixed assets within the fiscal year.

Effect of Condition: These conditions resulted in noncompliance with state statute and could result in misuse or loss of equipment regarding fixed assets.

Recommendation: OSAI recommends management design and implement a system of internal controls to ensure that an annual inventory count of fixed assets is being performed by each department and that evidence exists for the preparation and review of the annual inventory count of fixed assets.

Management Response:

Chairman of Board of County Commissioners: We will perform a review of fixed assets on hand and ensure that each item is visually verified, the individual performing the visual verification and the individual maintaining the list both sign and date asset listing verification list; and file that copy with the County Clerk.

County Clerk: We do have two people perform the inventory audit annually. We will make sure that both signatures are present going forward.

County Assessor: We will perform a review of fixed assets on hand and ensure that each item is visually verified, the individual performing the visual verification and the individual maintaining the list both sign and date asset listing verification list; and file that copy with the County Clerk.

**STEPHENS COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

County Sheriff: We will perform a review of fixed assets on hand and ensure that each item is visually verified, the individual performing the visual verification and the individual maintaining the list both sign and date asset listing verification list; and file that copy with the County Clerk.

Court Clerk: We will perform a review of fixed assets on hand and ensure that each item is visually verified, the individual performing the visual verification and the individual maintaining the list both sign and date asset listing verification list; and file that copy with the County Clerk.

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

Physical Control over Vulnerable Assets

Management establishes physical control to secure and safeguard vulnerable assets. Examples include security for and limited access to assets such as cash, securities, inventories, and equipment that might be vulnerable to risk of loss or unauthorized use. Management periodically counts and compares such assets to control records.”

Title 19 O.S. § 178.2 which prescribes, “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.”

Title 19 O.S. § 178.3 requires the elected officials to create and maintain inventory records of their office and to file that with the County Clerk.

APPENDIX A

CORRECTIVE ACTION PLAN

(Prepared by County Management)

KREG MURPHREE
DISTRICT #1

TODD CHURCHMAN
DISTRICT #2

RUSSELL MORGAN
DISTRICT #3

STEPHENS COUNTY COMMISSIONERS

101 SOUTH 11th STREET, ROOM 200
DUNCAN, OKLAHOMA 73533
580-255-4193 FAX 580-255-1771

Corrective Action Plan in accordance with 2 CFR § 200.511c for the fiscal year ended June 30, 2021

Finding No.	Title (Financial) or Assistance Listings No. & Program Name (Federal)	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2021-001	Lack of County-Wide Internal Controls	The Board of County Commissioners will work to implement assessing and identifying risks.	7/1/2024	Russell Morgan, BOCC Chairman
2021-009	Lack of Internal Controls and Noncompliance Over Sales Tax	We will ensure that sales tax money is not commingled with other revenue sources.	7/1/2024	Russell Morgan, BOCC Chairman
2021-010	Lack of Internal Controls Over the Schedule of Expenditures of Federal Awards (SEFA)	The BOCC is working to design and implement internal controls, to ensure accurate reporting of revenues on the Schedule of Federal Awards (SEFA) and ensure compliance with federal requirements over federal awards.	7/1/2024	Russell Morgan, BOCC Chairman
2021-012	Assistance Listings Number 21.019 Lack of Internal Controls Over Major Programs – COVID-19 Coronavirus Relief Fund	The Board of County Commissioners will work with all County Officials to go over all grants and federal monies that the County receives to ensure that proper internal controls are implemented.	7/1/2024	Russell Morgan, BOCC Chairman
2021-013	Assistance Listings Number 21.019 County-Wide Internal Controls Over Major Federal Program – Coronavirus Relief Fund	We will work to implement a Risk Assessment plan. We will implement controls to help make sure we are in compliance with all grant requirements and federal funds are expended in accordance with grant agreements and in a timely manner. We will ensure employees have the current and correct compliance supplement to work from.	7/1/2024	Russell Morgan, BOCC Chairman

APPENDIX B

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

(Prepared by County Management)

KREG MURPHREE
DISTRICT #1

TODD CHURCHMAN
DISTRICT #2

RUSSELL MORGAN
DISTRICT #3

STEPHENS COUNTY COMMISSIONERS

101 SOUTH 11th STREET, ROOM 200
DUNCAN, OKLAHOMA 73533
580-255-4193 FAX 580-255-1771

Summary Schedule of Prior Audit Findings in accordance with 2 CFR § 200.511b for the fiscal year ended June 30, 2021

FINANCIAL AUDIT FINDINGS

Finding 2011-001

Inadequate County-Wide Controls

Finding Summary: County-wide controls regarding Risk Management and Monitoring have not been designed.

Status: Corrective action has not been taken.

Finding 2011-002

Inadequate Controls over Receipting and Balancing Processes

Finding Summary: The Treasurer's office has two employees that issue miscellaneous receipts. One of these employees also prepares the deposit, signs and dates the deposit.

Status: Corrective action has been taken.

Finding 2011-003

Inadequate Internal Controls Over Pledged Collateral

Finding Summary: The County Treasurer does not monitor pledged collateral amounts to daily bank balances to ensure that County funds are adequately secured.

Status: Corrective action has been taken.

Finding 2011-004

Inadequate Internal Controls Over the Calculation of Sales Tax

Finding Summary: There is no independent oversight of the calculation of sales tax collections that is presented for appropriation by the County Treasurer to the County Clerk.

Status: Corrective action has been taken.

Finding 2011-005

Inadequate Controls Over the Payroll Process

Finding Summary: The payroll clerk enters new hires, posts withholdings, maintains personnel files, prints payroll, posts to accounting records, and distributes payroll checks.

Status: Corrective action has been taken.

Finding 2011-006

Inadequate Control Procedures Over the Free Fair Accounting Records

Finding Summary:

- The Free Fair Board does not report monthly activity of the source of revenue and expense to the Board of County Commissioners.
- One employee writes most receipts and deposits funds with the County Treasurer.
- Deposits are not made daily.
- Not all receipts were dated.

Status: Corrective action has been taken.

Finding 2011-007

Written Disaster Recovery Plan

Finding Summary: Upon inquiry, the following offices do not have a written Disaster Recovery Plan:

- Court Clerk
- County Sheriff
- County Assessor
- District 1
- District 2
- District 3

Status: Corrective action has not been taken for Sheriff and Court Clerk.

Finding 2011-014

Inadequate Control Procedures Over the Official Depository Receipting Process

Finding Summary: Segregation of duties over receipting and depositing Official Depository funds.

Status: Corrective action has been taken.

FEDERAL AUDIT FINDINGS

Finding 2011-010 (Repeat finding 2010-010)

Schedule of Expenditures of Federal Awards – FEMA

PASS THROUGH GRANTOR: Oklahoma Department of Emergency Management

FEDERAL AGENCY: United States Department of Homeland Security

CFDA NO: 97.036

FEDERAL PROGRAM NAME: Disaster Grants - Public Assistance (Presidentially Declared Disasters)

FEDERAL AWARD NUMBER: 1883 & 1876

FEDERAL AWARD YEAR: 2010

CONTROL CATEGORY: Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Cash Management; Period of Availability of Federal Funds; and Special Tests and Provisions

QUESTIONED COSTS: \$-0-

Finding Summary: The County has not designed and implemented formal procedures for the reporting of its major federal program for Disaster Grants – Public Assistance as required by OMB Circular A-133.

Status: Management does not feel this finding warrants further action because two years have passed since the audit report was submitted to the Federal clearinghouse, the Federal agency or pass-through entity is not currently following up with the County regarding this finding, and a management decision has not been issued.

Finding 2011-011 (Repeat finding 2010-011)

Lack of Internal Controls Over Compliance Requirements – FEMA

PASS THROUGH GRANTOR: Oklahoma Department of Emergency Management

FEDERAL AGENCY: United States Department of Homeland Security

CFDA NO: 97.036

FEDERAL PROGRAM NAME: Disaster Grants - Public Assistance (Presidentially Declared Disasters)

FEDERAL AWARD NUMBER: 1883 & 1876

FEDERAL AWARD YEAR: 2010

CONTROL CATEGORY: Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Cash Management; Period of Availability of Federal Funds; and Special Tests and Provisions

QUESTIONED COSTS: \$-0-

Finding Summary: During the process of documenting the County's internal controls regarding federal disbursements, we noted the County has not established procedures to ensure compliance with the following compliance requirements:

Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Cash Management; Matching, Level of Effort, Earmarking; Period of Availability of Federal Funds; Procurement and Suspension and Debarment; and Special Tests and Provisions.

Status: Management does not feel this finding warrants further action because two years have passed since the audit report was submitted to the Federal clearinghouse, the Federal agency or pass-through entity is not currently following up with the County regarding this finding, and a management decision has not been issued.

Finding 2011-012 (Repeat finding 2010-012)

County-Wide Controls Over Major Programs – FEMA

PASS THROUGH GRANTOR: Oklahoma Department of Emergency Management

FEDERAL AGENCY: United States Department of Homeland Security

CFDA NO: 97.036

FEDERAL PROGRAM NAME: Disaster Grants - Public Assistance (Presidentially Declared Disasters)

FEDERAL AWARD NUMBER: 1883 & 1876

FEDERAL AWARD YEAR: 2010

CONTROL CATEGORY: Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Cash Management; Period of Availability of Federal Funds; and Special Tests and Provisions.

QUESTIONED COSTS: \$-0-

Finding Summary: County-wide controls regarding Risk Management and Monitoring have not been designed.

Status: Management does not feel this finding warrants further action because two years have passed since the audit report was submitted to the Federal clearinghouse, the Federal agency or pass-through entity is not currently following up with the County regarding this finding, and a management decision has not been issued.

Finding 2008-002

Schedule of Expenditures of Federal Awards – FEMA

PASS THROUGH GRANTOR: Oklahoma Department of Emergency Management

FEDERAL AGENCY: United States Department of Homeland Security

CFDA NO: 97.036

FEDERAL PROGRAM NAME: Disaster Grants - Public Assistance (Presidentially Declared Disasters)

FEDERAL AWARD NUMBER: 1678, 1712, 1718, and 1723

FEDERAL AWARD YEAR: 2008

CONTROL CATEGORY: Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Cash Management; Period of Availability of Federal Funds; and Special Tests and Provisions.

QUESTIONED COSTS: \$-343,575

Finding Summary: The County reported federal expenditures totaling \$502,196 for FEMA grants. Accounting records were not maintained to document \$343,575 and therefore resulted in questioned costs.

Status: Management does not feel this finding warrants further action because two years have passed since the audit report was submitted to the Federal clearinghouse, the Federal agency or pass-through entity is not currently following up with the County regarding this finding, and a management decision has not been issued.

Finding 2008-003—Schedule of Expenditures of Federal Awards

PASS THROUGH GRANTOR: Oklahoma Department of Emergency Management

FEDERAL AGENCY: United States Department of Homeland Security

CFDA NO: 97.036

FEDERAL PROGRAM NAME: Disaster Grants - Public Assistance (Presidentially Declared Disasters)

FEDERAL AWARD NUMBER: 1678, 1712, 1718, and 1723

FEDERAL AWARD YEAR: 2008

CONTROL CATEGORY: Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Cash Management; Period of Availability of Federal Funds; and Special Tests and Provisions

QUESTIONED COSTS: \$-0-

Finding Summary: The County has not designed and implemented formal procedures for the reporting of its major federal program for Disaster Grants – Public Assistance as required by OMB Circular A-133.

Status: Management does not feel this finding warrants further action because two years have passed since the audit report was submitted to the Federal clearinghouse, the Federal agency or pass-through entity is not currently following up with the County regarding this finding, and a management decision has not been issued.

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



Cindy Byrd, CPA | State Auditor & Inspector

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