

COUNTY AUDIT

TILLMAN COUNTY

For the fiscal year ended June 30, 2009



*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

**TILLMAN COUNTY, OKLAHOMA
FINANCIAL STATEMENT
AND INDEPENDENT AUDITOR'S REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

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Oklahoma State Auditor & Inspector

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September 13, 2011

TO THE CITIZENS OF
TILLMAN COUNTY, OKLAHOMA

Transmitted herewith is the audit of Tillman County, Oklahoma for the fiscal year ended June 30, 2009. A report of this type is critical in nature; however, we do not intend to imply that our audit failed to disclose commendable features in the present accounting and operating procedures of the County.

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

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

Sincerely,

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

**TILLMAN COUNTY, OKLAHOMA
FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

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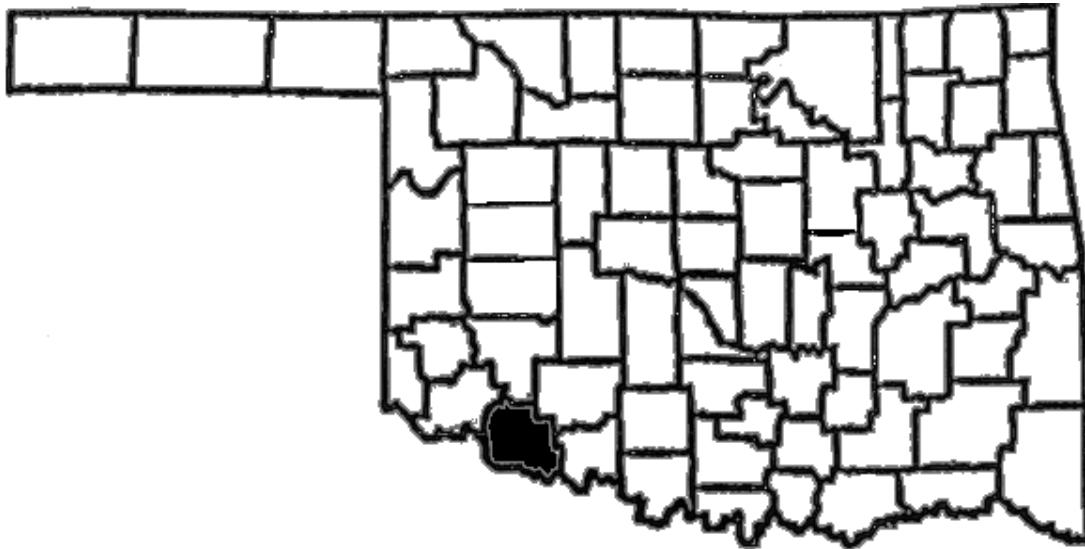
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**REPORT TO THE CITIZENS
OF
TILLMAN COUNTY, OKLAHOMA**



Bordering Texas at the Red River, part of Tillman County was in Comanche, Kiowa and Apache grazing lands opened for settlement by lottery June 9, 1901 to August 6, 1901. The southeastern part, the Big Pasture, was opened by sealed bids in December 1906. These lands became part of Comanche County, Oklahoma Territory, until statehood, when Tillman County was organized and given the name of the famous U.S. Senator Benjamin Tillman of South Carolina.

County Seat - Frederick

Area – 879.21 Square Miles

County Population – 8,148
(2007 est.)

Farms - 548

Land in Farms - 463,943 Acres

Primary Source: Oklahoma Almanac 2009-2010

See independent auditor's report.

**TILLMAN COUNTY OFFICIALS
AND RESPONSIBILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

COUNTY ASSESSOR

Linda Coleman

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

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

COUNTY CLERK

Jerri Boyd

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

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

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

See independent auditor's report.

**TILLMAN COUNTY OFFICIALS
AND RESPONSIBILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

BOARD OF COUNTY COMMISSIONERS

DISTRICT 1

Jimmie Smith

DISTRICT 2

Joe Don Dickey

DISTRICT 3

Kent Smith

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

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

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

See independent auditor's report.

**TILLMAN COUNTY OFFICIALS
AND RESPONSIBILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

COUNTY SHERIFF

Bobby Whittington

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

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

COUNTY TREASURER

Kim Lamb

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

To account for county collections and disbursements, the County Treasurer is required to maintain an accurate record of all the monies received and disbursed.

See independent auditor's report.

**TILLMAN COUNTY OFFICIALS
AND RESPONSIBILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

COURT CLERK

Darylene Kidwell

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

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

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

Monies from the court fund are identified for distribution by the Court Clerk to the appropriate units of county and state government.

DISTRICT ATTORNEY

John Wampler

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

See independent auditor's report.

**TILLMAN COUNTY OFFICIALS
AND RESPONSIBILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

ELECTION BOARD SECRETARY

Jo Andrea Dunham

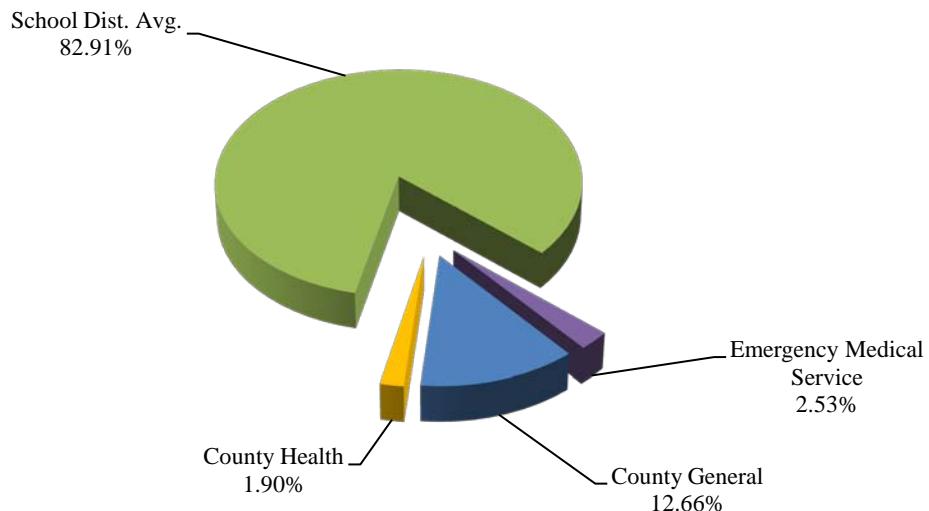
The Election Board Secretary is appointed by the State Election Board and is the chief administrative officer of the County Election Board. The County Election Board has direct responsibility for all the ballots used in all elections within the county. The Board also conducts all elections held within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

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

See independent auditor's report.

**TILLMAN COUNTY, OKLAHOMA
AD VALOREM TAX DISTRIBUTION
SHARE OF THE AVERAGE MILLAGE
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

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



County-Wide Millages		School District Millages						
		Gen.	Bldg.	Skg.	Tech	Common	Total	
County General	10.46							
County Health	1.57	Tipton	I-8	36.75	5.25	10.57	14.51	4.19
EMS	2.09	Davidson	I-9	36.31	5.19	9.89	14.51	4.19
		Frederick	I-158	36.49	5.21	22.13	14.51	4.19
		Grandfield	I-249	36.86	5.27		14.51	4.19
		Hollister	I-158	36.49	5.21	22.13	14.51	4.19
		Hollister	I-132	37.19	5.31		14.51	4.19
		Snyder	JT-4	36.60	5.23		14.51	4.19
		Indiahoma	JT-2	35.94	5.13	16.36	14.51	4.19
		Chattanooga	JT-132	37.19	5.31		14.51	4.19
		Big Pasture	JT-133	35.17	5.02		14.51	4.19
								58.89

See independent auditor's report.

TILLMAN COUNTY, OKLAHOMA
COMPUTATION OF LEGAL DEBT MARGIN
FOR THE FISCAL YEAR ENDED JUNE 30, 2009
(UNAUDITED)

Total net assessed value as of January 1, 2008	<u>\$ 38,268,801</u>
Debt limit - 5% of total assessed value	1,913,440
Total bonds outstanding	-
Total judgments outstanding	-
Less cash in sinking fund	<u> -</u> <u> -</u>
Legal debt margin	<u>\$ 1,913,440</u>

See independent auditor's report.

TILLMAN COUNTY, OKLAHOMA
RATIO OF NET GENERAL BONDED DEBT TO ASSESSED
VALUE AND NET BONDED DEBT PER CAPITA
FOR THE FISCAL YEAR ENDED JUNE 30, 2009
(UNAUDITED)

	<u>2009</u>
Estimated population	<u>8,148</u>
Net assessed value as of January 1, 2008	<u>\$ 38,268,801</u>
Gross bonded debt	
Less available sinking fund cash balance	<u>-</u>
Net bonded debt	<u>\$ -</u>
Ratio of net bonded debt to assessed value	<u>0.00%</u>
Net bonded debt per capita	<u>\$ -</u>

See independent auditor's report.

TILLMAN COUNTY, OKLAHOMA
ASSESSED VALUE OF PROPERTY
FOR THE FISCAL YEAR ENDED JUNE 30, 2009
(UNAUDITED)

Valuation Date	Personal	Public Service	Real Estate	Homestead Exemption	Net Value	Estimated Fair Market Value
1/1/2008	\$7,711,077	\$4,471,103	\$28,382,249	\$2,295,628	\$38,268,801	\$320,344,907

See independent auditor's report.

FINANCIAL SECTION



Oklahoma State Auditor & Inspector

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

Independent Auditor's Report

TO THE OFFICERS OF
TILLMAN COUNTY, OKLAHOMA

We have audited the combined totals—all funds of the accompanying Combined Statement of Receipts, Disbursements, and Changes in Cash Balances of Tillman County, Oklahoma, as of and for the year ended June 30, 2009, listed in the table of contents as the basic financial statement. This financial statement is the responsibility of Tillman County's management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

In our opinion, because of the matter discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Tillman County as of June 30, 2009, or changes in its financial position for the year then ended.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the combined total of receipts, disbursements, and changes in cash of Tillman County for the year ended June 30, 2009, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 22, 2011, on our consideration of Tillman County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal

control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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

A handwritten signature in blue ink, appearing to read "Gary A. Jones".

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

August 22, 2011

Basic Financial Statement

TILLMAN COUNTY, OKLAHOMA
COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH BALANCES
(WITH COMBINING INFORMATION)
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	Beginning Cash Balances July 1, 2008	Receipts Apportioned	Disbursements	Ending Cash Balances June 30, 2009
Combining Information:				
County General Fund	\$ 189,783	\$ 932,302	\$ 971,906	\$ 150,179
County Highway Cash	1,571,027	2,804,884	2,603,663	1,772,248
County Health Department	62,074	205,207	176,825	90,456
Resale Property	114,969	38,692	40,804	112,857
Treasurer Mortgage Tax Certification Fee	34,639	2,222	1,125	35,736
County Clerk Lien Fee	6,957	2,385	2,082	7,260
County Clerk Records Preservation Fee	40,617	10,240	11,017	39,840
Assessor Revolving Fee	2,793	4,066	2,768	4,091
Assessor Visual Inspection	8,181	14	2,766	5,429
Sheriff Service Fee	30,244	92,447	70,991	51,700
Sheriff Prisoner Revolving	152,712	734,011	742,143	144,580
Sheriff Commissary	10,103	43,394	44,891	8,606
Sheriff Drug Fund	288	500	400	388
Sheriff Reserve Deputy	356			356
Community Service Sentencing Program	1,839			1,839
Trash Cop	43			43
Free Fair	7,781	15,854	13,597	10,038
OSU Extension	68,877	38,049	38,087	68,839
Insurance Deductible	9,266	6,922		16,188
E-911 Account	157,048	146,329	114,367	189,010
Dispatch		134,825	98,606	36,219
REAP Grant		107,794	97,970	9,824
Volunteer Fire Department		40		40
Emergency Management SLA Program		5,000	496	4,504
Combined Total--All County Funds	\$ 2,469,597	\$ 5,325,177	\$ 5,034,504	\$ 2,760,270

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

**TILLMAN COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

1. Summary of Significant Accounting Policies

A. Reporting Entity

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

The accompanying basic financial statement presents the receipts, disbursements, and changes in cash balances of the total of all funds of Tillman County, Oklahoma. The financial statement referred to includes only the primary government of Tillman County, Oklahoma, and does not include financial information for any of the primary government's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the primary government. The funds presented as line items are not a part of the basic financial statement, but have been included as supplementary information within the basic financial statement. These separate funds are established by statute, and their operations are under the control of the County officials. The general fund is the County's general operating fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

B. Fund Accounting

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

Following are descriptions of the funds included as supplementary information within the financial statement:

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

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

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

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

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

**TILLMAN COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

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

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

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

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

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

Sheriff Prisoner Revolving - accounts for state receipts and disbursements for the purpose of maintaining the Department of Corrections' inmates.

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

Sheriff Drug Fund - accounts for forfeitures and disbursements for drug enforcement.

Sheriff Reserve Deputy - accounts for donations and disbursements for equipment for the reserve deputies.

Community Service Sentencing Program - accounts for the collection of funding through the State Department of Corrections for administrative expenses and supervision of offenders.

Trash Cop - accounts for the trash cop grant and disbursed for the purpose of trash patrol.

Free Fair - accounts for the collection of sales tax monies and disbursements are for the maintenance and operation of the Free Fair.

OSU Extension - accounts for the collection of sales tax monies and disbursements are for the maintenance and operation of the OSU Extension.

Insurance Deductible - accounts for the collection of insurance reimbursements and disbursements to cover deductibles for future claims.

E-911 Account - accounts for the collection of fees imposed on the residents within the boundaries of Tillman County from the phone company and disbursements are made to maintain an emergency telephone system.

**TILLMAN COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

Dispatch - accounts for the collection of money from the City of Frederick and the E-911 Account and disbursed for salaries and maintenance and operations of dispatchers.

REAP Grant - accounts for state grant funds received to be used for rural development.

Volunteer Fire Department - accounts for donations and disbursements for equipment for the volunteer fire departments within Tillman County.

Emergency Management SLA Program – accounts for federal funds for the purpose of the County's emergency management program.

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

C. Basis of Accounting

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

D. Budget

Under current Oklahoma Statutes, 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.

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

**TILLMAN COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

E. Cash

The County pools the cash of its various funds in maintaining its bank accounts. However, cash applicable to a particular fund is readily identifiable on the County's books. The balance in the pooled cash accounts is available to meet current operating requirements.

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

F. Investments

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

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

All investments must be backed by the full faith and credit of the United States Government, the Oklahoma State Government, fully collateralized, or fully insured.

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.

G. Compensated Absences

All full-time Tillman County employees are entitled to vacation leave that is accrued on a monthly basis. After 1 year of service, an employee is entitled to 5 days of vacation, not to exceed 40 working hours. Employees with 2-9 years of service are entitled to 10 days of vacation, not to exceed 80 working hours. Employees with 10-14 years of service are entitled to

**TILLMAN COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

15 days of vacation, not to exceed 120 working hours. Those with 15 or more years of service are entitled to 20 days of vacation, not to exceed 160 working hours. No more than 2 vacation days are allowed as carry-over; any additional time shall be forfeited.

Sick leave shall accumulate at the rate of 1 day for each calendar month of service to the county. Sick leave may be accrued up to a maximum of 60 days. Employees are not paid for sick leave upon separation of employment from the County.

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."

The assessed property value as of January 1, 2008, was approximately \$38,268,801.

Per Article 10, § 8A, with the repeal of personal property tax, the millages with the adjustment factor are 10.46 mills (the legal maximum) for general fund operations, 1.57 mills for county health department, and 2.09 mills for emergency medical service. In addition, the County collects the ad valorem taxes assessed by school districts and remits the ad valorem taxes collected to the appropriate taxing units.

Taxes are due on November 1 following the levy date, although they may be paid in two equal installments. If the first half is paid prior to January 1, the second half is not delinquent until April 1. Unpaid real property taxes become a lien upon said property on October 1 of each year.

Current year tax collections for the year ended June 30, 2009, were approximately 96.66 percent of the tax levy.

3. Fuel Tax

The County receives major funding for roads and highways from a state imposed fuel tax. Taxes are collected by the Oklahoma Tax Commission. Taxes are imposed on all gasoline, diesel, and special fuel sales statewide. The County's share is determined on formulas based on the County population, road miles, and land area and is remitted to the County monthly. These funds are earmarked for roads and highways only and are accounted for in the county highway fund.

**TILLMAN COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

4. Risk Management

The County is exposed to the various risks of loss related to torts; theft, damage, or destruction of assets; errors or omissions; injuries to employees; or acts of God. The County participates in a public entity risk pool: Association of County Commissioners of Oklahoma-Self-Insurance Group (ACCO-SIG). If claims exceed the authorized deductibles, the County could have to pay its share of any pool deficit. A judgment could be assessed for claims in excess of the pool's limits.

5. Long-Term Obligations

Capital Leases

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

6. Pension Plan

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

Funding Policy. The contribution rates for each member category are established by the Oklahoma Legislature and are based on an actuarial calculation which is performed to determine the adequacy of contribution rates. County employees are required to contribute between 3.5% and 8.5% of earned compensation. The County contributes between 9.5% and 14.5% of earned compensation. Elected officials could contribute between 4.5% and 10% of their entire compensation. The County contributes 14.5% of earned compensation for elected officials. The County's contributions to the Plan for the years ending June 30, 2009, 2008, and 2007, were \$212,314, \$193,651, and \$168,108, respectively, equal to the required contributions for each year.

**TILLMAN COUNTY, OKLAHOMA
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

2.5% Step-Up. Members have the option to elect to increase the benefit computation factor for all future service from 2.0% to 2.5%. The election is irrevocable, binding for all future employment under OPERS, and applies only to full years of service.

7. Other Post Employment Benefits (OPEB)

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

8. Contingent Liabilities

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, primarily the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable fund. Amounts, if any, of expenditures that may be disallowed by the grantor cannot be determined, although, 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.

9. Sales Tax

The voters of Tillman County approved a 1% sales tax effective August 27, 2002, and will be assessed and collected until repeal by election or other action of law to repeal. The sales tax was established to provide revenue for the support of various entities in the following proportion: OSU Cooperative Extension 12%; County General 63%; Free Fair 5%; and Capital Improvement 20%.

OTHER SUPPLEMENTARY INFORMATION

TILLMAN COUNTY, OKLAHOMA
COMPARATIVE SCHEDULE OF RECEIPTS, EXPENDITURES, AND
CHANGES IN CASH BALANCES—BUDGET AND ACTUAL—BUDGETARY BASIS—
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	General Fund			
	Original Budget	Final Budget	Actual	Variance
Beginning Cash Balances	\$ 189,783	\$ 189,783	\$ 189,783	\$ -
Less: Prior Year Outstanding Warrants	(52,795)	(52,795)	(52,795)	-
Beginning Cash Balances, Budgetary Basis	<u>136,988</u>	<u>136,988</u>	<u>136,988</u>	<u>-</u>
Receipts:				
Ad Valorem Taxes	363,902	363,902	401,442	37,540
Sales Tax	232,389	232,389	263,173	30,784
Intergovernmental Revenues	32,923	32,923	34,772	1,849
Charges for Services	161,608	167,391	172,472	5,081
Miscellaneous Revenues	77,479	77,479	60,443	(17,036)
Total Receipts, Budgetary Basis	<u>868,301</u>	<u>874,084</u>	<u>932,302</u>	<u>58,218</u>
Expenditures:				
County Sheriff	371,003	371,003	370,770	233
County Treasurer	41,005	41,005	38,842	2,163
County Clerk	60,518	60,518	60,431	87
Court Clerk	61,330	61,330	61,330	-
County Assessor	74,430	74,230	73,329	901
Revaluation of Real Property	77,693	77,893	77,755	138
General Government	125,769	125,769	97,371	28,398
Excise-Equalization Board	3,100	3,100	2,908	192
County Election Board	50,810	56,531	49,492	7,039
Insurance Benefits	135,304	135,366	130,816	4,550
Charity	500	500	-	500
County Audit Budget	3,827	3,827	3,827	-
Total Expenditures, Budgetary Basis	<u>1,005,289</u>	<u>1,011,072</u>	<u>966,871</u>	<u>44,201</u>
Excess of Receipts and Beginning Cash Balances Over Expenditures, Budgetary Basis	<u>\$ -</u>	<u>\$ -</u>	<u>102,419</u>	<u>\$ 102,419</u>
Reconciliation to Statement of Receipts, Disbursements, and Changes in Cash Balances				
Add: Current Year Outstanding Warrants			47,760	
Ending Cash Balance			<u>\$ 150,179</u>	

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

TILLMAN 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, 2009

County Health Department Fund				
	Original Budget	Final Budget	Actual	Variance
Beginning Cash Balances	\$ 62,074	\$ 62,074	\$ 62,074	\$ -
Less: Prior Year Outstanding Warrants	(3,009)	(3,009)	(3,009)	-
Beginning Cash Balances, Budgetary Basis	<u>59,065</u>	<u>59,065</u>	<u>59,065</u>	-
 Receipts:				
Ad Valorem Taxes	54,620	54,620	60,203	5,583
Charges for Services			144,457	144,457
Intergovernmental		144,593	417	(144,176)
Miscellaneous			130	130
Total Receipts, Budgetary Basis	<u>54,620</u>	<u>199,213</u>	<u>205,207</u>	<u>5,994</u>
 Expenditures:				
Health and Welfare	113,685	258,278	175,779	82,499
Total Expenditures, Budgetary Basis	<u>113,685</u>	<u>258,278</u>	<u>175,779</u>	<u>82,499</u>
 Excess of Receipts and Beginning Cash Balances Over Expenditures, Budgetary Basis	\$ -	\$ -	88,493	<u>\$ 88,493</u>
 Reconciliation to Statement of Receipts, Disbursements, and Changes in Cash Balances				
Add: Current Year Outstanding Warrants			1,963	
Ending Cash Balance			<u>\$ 90,456</u>	

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

TILLMAN COUNTY, OKLAHOMA
NOTE TO OTHER SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

Budgetary Schedules

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

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

See independent auditor's report.

INTERNAL CONTROL AND COMPLIANCE SECTION



Oklahoma State Auditor & Inspector

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**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
TILLMAN COUNTY, OKLAHOMA

We have audited the combined totals—all funds of the accompanying Combined Statement of Receipts, Disbursements, and Changes in Cash Balances of Tillman County, Oklahoma, as of and for the year ended June 30, 2009, which comprises Tillman County's basic financial statement, prepared using accounting practices prescribed or permitted by Oklahoma state law, and have issued our report thereon dated August 22, 2011. Our report on the basic financial statement was adverse because the statement is not a presentation in conformity with accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses, and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and other deficiencies that we consider to be 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 in internal control described in the accompanying schedule of findings and responses to be material weaknesses in internal control over financial reporting. 2009-1, 2009-2 and 2009-4

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 deficiency in internal control described in the accompanying schedule of findings and responses to be a significant deficiency in internal control over financial reporting. 2009-3

Compliance and Other Matters

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

We noted a certain matter that we reported to the management of Tillman County, which is included in Section 2 of the schedule of findings and responses contained in this report.

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

This report is intended solely for the information and use of management, those charged with governance, others within the entity, and is not intended to be and should not be used by anyone other than the specified parties. This report is also 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.



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

August 22, 2011

**TILLMAN COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

SECTION 1—Findings related to the Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

Finding 2009-1 – Footnote Disclosures and Reporting

Criteria: The County's management is responsible for establishing internal control procedures to prevent or detect misstatements in a timely manner. Statement on Auditing Standards (SAS) No. 115 indicates that a control deficiency exists when management does not have adequate expertise to apply accounting principles to the financial statements or to review financial statements prepared on their behalf by others, to ensure they are prepared in accordance with these principles. Professional audit standards preclude the external financial statement auditor from performing any part of management's control activities or be a component of the internal controls over financial reporting as this would impair their independence.

Condition: Internal controls have not been developed to prevent or detect misstatements in a timely manner or to ensure all required disclosures are presented with the financial statement. Further, the County has not designated and implemented formal internal controls for the flood and ice storm damage that occurred in 2007, or ice storm damage that occurred in January 2009, as required by OMB Circular A-133. The County reported \$526,980.45 on the Schedule of Expenditures of Federal Awards; however, actual federal expenditures for the fiscal year ending June 30, 2009, were \$482,826.54.

Effect: The potential exists for misstatements to go undetected, specifically for the completeness of financial statement disclosures.

Recommendation: OSAI recommends the County consider one or more of the following controls:

- Having at least one staff member with sufficient skills necessary to understand the application of accounting principles in regards to the preparation of financial statements including the Schedule of Expenditures of Federal Awards.
- Contract an outside firm or individual to review or prepare the financial statements and accompanying notes to the financial statements to ensure appropriate disclosures are presented.

Views of responsible officials and planned corrective actions: Tillman County will have one staff member with skills necessary to understand financial statements including the Schedule of Expenditures of Federal Awards and will contract an outside individual to prepare the financial statements and accompanying notes to the financial statements to ensure appropriate disclosures are presented.

Finding 2009-2 – Segregation of Duties - County Treasurer

Criteria: Accountability and stewardship are overall goals of management in the accounting of funds. To help ensure a proper accounting of funds, the duties of receiving, receipting, recording, depositing cash and checks should be segregated.

**TILLMAN COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

Condition: The County Treasurer has one employee. The County Treasurer and the employee issue receipts, prepare the deposits, and the County Treasurer makes the deposits with the financial institutions. While the Treasurer has implemented some controls, the County Treasurer prepares the general ledger, reconciles bank statements, prepares the monthly apportionment, and performs the reconciliation with the County Clerk.

Effect: A single person having responsibility for more than one area of recording, authorization, custody of assets, and execution of transactions could result in unrecorded transactions, misstated financial reports, clerical errors, or misappropriation of funds not being detected in a timely manner.

Recommendation: OSAI recommends management be aware of these conditions and realize that concentration of duties and responsibilities in a limited number of individuals is not desired from a control point of view. The most effective controls lie in management's overseeing of office operations and a periodic review of operations. OSAI recommends management provide segregation of duties so that no one employee is able to perform all accounting functions. In the event that segregation of duties is not possible due to limited personnel, OSAI recommends implementing compensating controls to mitigate the risks involved with a concentration of duties. Compensating controls would include separating key processes and/or critical functions of the office, and management review and approval of accounting functions.

Views of responsible officials and planned corrective actions: The County Treasurer will implement compensating controls to include separating key processes and/or critical functions of the office, as efficiently as possible with only one deputy, by performing management review and approval of accounting functions.

Finding 2009-3 – County Sheriff Control Environment

Criteria: Control environment is the foundation for all other components of internal control. The understanding by management of the importance of internal controls and the communication of this importance to its employees are key elements of the control environment

Condition: The following exceptions were noted in the review of the control environment of the Tillman County Sheriff's Department:

- The County Sheriff has allowed an individual to purchase supplies for the Tillman County Sheriff's Department for vehicle maintenance that is not a full-time employee of the County Sheriff.
- The two receiving officers, designated by the County Sheriff, are not, at all times, receiving nor identifying all goods and/or services received by the County Sheriff's Department. However, they are listing goods received, signing the receiving report and filing it along with an invoice with the County Clerk for completion and payment of the purchase order.

Effect: These conditions result in a lack of safeguarding county assets.

**TILLMAN COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

Recommendation: OSAI recommends the County Sheriff ensure the purchasing of goods and/or services are performed by a full-time county employee. Further, OSAI recommends receiving officers receive all goods and/or services and properly identify goods and/or services received.

Views of responsible officials and planned corrective actions: The individual allowed to purchase supplies for the Sheriff's Department was a reserve deputy who donated his time to the Sheriff's Department to keep the patrol units in operating condition. This person no longer makes purchases on behalf of the Tillman County Sheriff's Department.

All purchases are being personally verified by the receiving officer before being used by this department, and/or invoices being submitted for payment to the County Clerk.

Finding 2009-4 –Payroll – Segregation of Duties

Criteria: Accountability and stewardship are overall goals of management in the accounting of funds. To help ensure a proper accounting of funds, key duties and responsibilities should be segregated among different individuals to reduce the risk of error or fraud. No one individual should have the ability to authorize transactions, have physical custody of assets, and record transactions.

Condition: Timesheets are completed by all employees except for elected officials. Timesheets are signed by the employee and supervisor/official of said office. However, only one person enters new hires, posts withholdings, maintains personnel files, reviews timesheets, initiates the payment of payroll, prints payroll, posts to accounting records, and distributes payroll checks. It was determined there is a lack of segregation of duties and this weakness is not mitigated by any significant internal controls.

Effect: A single person having responsibility for more than one area of recording, authorization, custody of assets, and execution of transactions could result in unrecorded transactions, misstated financial reports, clerical errors, or misappropriation of funds not being detected in a timely manner

Recommendation: OSAI recommends implementing compensating controls to mitigate the risks involved with a concentration of duties in the event that segregation of duties is not possible due to limited personnel. OSAI recommends a separate employee from the payroll clerk review and approve the verification report, prepare the 941s, print distribute payroll warrants.

Views of responsible officials and planned corrective actions: The County Clerk's office will implement documented internal controls which will provide reasonable assurance that payroll expenditures are accurately reported in the accounting records by the County Clerk approving the payroll verification report, preparing 941 payroll reports, signing payroll warrants, reviewing new hire personnel files.

**TILLMAN COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009**

SECTION 2 —This section contains a certain matter not required to be reported in accordance with *Government Auditing Standards*. However, we believe this matter is significant enough to bring to management's attention. We recommend that management consider this matter and take appropriate corrective action.

Finding 2009-5 – County Sheriff Inmate Trust

Criteria: Accountability and stewardship are overall goals of management in the accounting of funds. To help ensure a proper accounting of funds, the duties of receipting, recording, preparing deposits and voucherizing should be adequately segregated.

Condition: Based on inquiries of County personnel and test work performed, the following was noted with regard to the County Sheriff Inmate Trust Account:

Dispatchers receive the funds for inmates but do not issue receipts at the time money is received.

- 1) One employee enters the amount received into the Tiger System, which is then posted to each account for individual inmates. The same employee prepares the deposit slip.
- 2) Deposits are not made at the financial institution on a daily basis; they are made once a week.
- 3) Vouchers are issued by the same employee that enters money received into the Tiger System.
- 4) Vouchers are only signed by one employee but there are two signature lines on the checks.
- 5) There was no proper documentation reflecting approval authorization of disbursements with inmate files.
- 6) Bank statements are not properly reconciled to the inmate trust ledger. The Tiger System reflects the notation "Not Fully Reconciled".
- 7) Voided checks are shredded.

Effect: These conditions could result in unrecorded transactions, undetected errors, or misappropriation of funds.

Recommendation: OSAI recommends management be aware of these conditions and realize that concentration of duties and responsibilities in a limited number of individuals is not desired from a control point of view. OSAI further recommends receipts be issued for money received, deposits be made on a daily basis, two signatures be required on checks, proper authorization of disbursement be documented in inmates files and reviewed and approved by someone other than the preparer, bank statements be reconciled on a monthly basis, and voided checks be defaced and maintained by the County Sheriff.

Views of responsible officials and planned corrective actions:

- 1) The receiving employee is responsible for issuing a receipt to the person delivering the funds, and forwarding the receipt to the Jail Administrator.
- 2) One employee enters the amount received into the Tiger System, and the Jail Administrator prepares the deposit slip.

TILLMAN COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

- 3) Deposits are not made on the day that funds are received.
- 4) Unfortunately, this department does not have the sufficient staff to allow segregation of duties, so one person is tasked with doing several.
- 5) Unfortunately, the staffing level of this department does not allow for the guarantee that two signatories would be present on days that inmates leave this facility. Inmate funds, especially DOC inmates, must be transferred with that inmate the day that he leaves.
- 6) Copies of all orders by inmates will be placed in their booking file, to ensure that the proper amount was expended from their account.
- 7) Training is being requested from Tiger Commissary on how to properly reconcile the account and statements.
- 8) All checks that are voided will be so noted in permanent marker along with the reason why it was voided, and placed in the inmates booking file.



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