

COUNTY AUDIT

TULSA COUNTY SINGLE AUDIT

For the year ended June 30, 2013



*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

**TULSA COUNTY, OKLAHOMA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR
PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133
FOR THE YEAR ENDED JUNE 30, 2013**

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Oklahoma State Auditor & Inspector

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

April 22, 2014

TO THE CITIZENS OF
TULSA COUNTY, OKLAHOMA

Transmitted herewith are the Schedule of Expenditures of Federal Awards and the Independent Auditor's Report on Compliance With Requirements That Could Have a Direct and Material Effect on Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133 of Tulsa County, Oklahoma for the fiscal year ended June 30, 2013. Our audit report on the financial statements and 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* were issued under separate cover. The audit was conducted in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the provisions of the Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

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

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

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

Sincerely,

A handwritten signature in blue ink that reads "Gary A. Jones".

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

**TULSA COUNTY, OKLAHOMA
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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Schedule of Expenditures of Federal Awards

**TULSA COUNTY, OKLAHOMA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

| Federal Grantor/Pass-Through Grantor/Program Title | Federal CFDA Number | Pass-Through Grantor's Number | Federal Expenditures |
|--|---------------------------|-------------------------------------|-------------------------|
| U.S. DEPARTMENT OF AGRICULTURE | | | |
| Office of Food and Nutrition Service | | | |
| Passed Through the Oklahoma Department of Education: | | | |
| Child Nutrition Cluster | | | |
| School Breakfast Program | 10.553 | N/A | \$ 29,319 |
| National School Lunch Program | 10.555 | N/A | 56,015 |
| Total U.S. Department of Agriculture | | | <u>85,334</u> |
| U.S. DEPARTMENT OF DEFENSE | | | |
| Department of the Army, Office of the Chief of Engineers | | | |
| Passed Through the Oklahoma State Treasurer: | | | |
| Flood Control Projects | 12.106 | N/A | <u>2,100</u> |
| Total U.S. Department of Defense | | | <u>2,100</u> |
| U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | |
| Office of Community Planning and Development | | | |
| Direct Grant: | | | |
| Community Development Block Grants/Entitlement Grants | 14.218 | B-09-UC-40-0001 | 48,197 |
| Community Development Block Grants/Entitlement Grants | 14.218 | B-10-UC-40-0001 | 210,553 |
| Community Development Block Grants/Entitlement Grants | 14.218 | B-11-UC-40-0001 | 588,291 |
| Community Development Block Grants/Entitlement Grants | 14.218 | B-12-UC-40-0001 | 472,094 |
| Total CFDA 14.218 | | | <u>1,319,135</u> |
| Passed Through the Oklahoma Department of Commerce: | | | |
| Community Development Block Grants/state's Program and Non-Entitlement Grants in Hawaii | 14.228 | 13572 NSP 08 | 6,166 |
| Direct Grant: | | | |
| Home Investment Partnerships Program (Includes \$1,855 of expenditures of Program Income) | 14.239 | | 232,673 |
| Homelessness Prevention and Rapid Re-Housing Program (Recovery Act Funded) | 14.257 | S-09-UY-40-0003 | 1,571 |
| Total U.S. Department of Housing and Urban Development | | | <u>1,559,545</u> |

Continued on next page

The accompanying notes are an integral part of this schedule.

TULSA COUNTY, OKLAHOMA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

| Federal Grantor/Pass-Through Grantor/Program Title | Federal CFDA Number | Pass-Through Grantor's Number | Federal Expenditures |
|--|---------------------------|-------------------------------------|-------------------------|
| U.S. DEPARTMENT OF INTERIOR | | | |
| Bureau of Land Management | | | |
| Direct Grant: | | | |
| Payments in Lieu of Taxes (PILT) | 15.226 | N/A | 7,138 |
| Total U.S. Department of Interior | | | <u>7,138</u> |
| U.S. DEPARTMENT OF JUSTICE | | | |
| Office of Juvenile Justice and Delinquency Prevention | | | |
| Passed Through Oklahoma Department of Mental Health and Substance Abuse Services: | | | |
| Enforcing Underage Drinking Laws Program | 16.727 | | 40,425 |
| Bureau of Justice Assistance | | | |
| Passed Through the City of Tulsa (Tulsa Police Department): | | | |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | 2009a-002 | 4,447 |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | 2012 JAG (1) | 21,532 |
| Passed Through the Oklahoma District Attorneys Council: | | | |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | CJ-024 | 62,261 |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | CO-SO-037 | 137,180 |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | J09-10-026 | 18,966 |
| Total CFDA 16.738 | | | <u>244,386</u> |
| Direct Grant: | | | |
| Criminal and Juvenile Justice and Mental Health Collaboration Program | 16.745 | 2011-MO-BX-0039 | 97,264 |
| Total U.S. Department of Justice | | | <u>382,075</u> |
| U.S. DEPARTMENT OF TRANSPORTATION | | | |
| Office of Federal Highway Administration (FHWA) | | | |
| Passed Through Oklahoma Department of Transportation: | | | |
| Highway Planning and Construction | 20.205 | | 2,431 |
| Highway Planning and Construction | 20.205 | | 25,299 |
| Total CFDA 20.205 | | | <u>27,730</u> |

Continued on next page

The accompanying notes are an integral part of this schedule.

TULSA COUNTY, OKLAHOMA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

| Federal Grantor/Pass-Through Grantor/Program Title | Federal CFDA Number | Pass-Through Grantor's Number | Federal Expenditures |
|--|---------------------------|-------------------------------------|----------------------------|
| U.S. DEPARTMENT OF TRANSPORTATION - Continued | | | |
| Department of National Highway Traffic Safety Administration | | | |
| Passed Through the Oklahoma Highway Safety Office: | | | |
| State and Community Highway Safety | 20.600 | CE-12-03-33-05 | 26,145 |
| State and Community Highway Safety | 20.600 | CE-13-03-43-06 | 68,201 |
| Total CFDA 20.600 | | | <u>94,346</u> |
| Total U.S. Department of Transportation | | | <u>122,076</u> |
| U.S. DEPARTMENT OF ENERGY | | | |
| Passed Through the Oklahoma Department of Commerce: | | | |
| State Energy Program | 81.041 | 15369 SEP 12 | 47,182 |
| Total U.S. Department of Energy | | | <u>47,182</u> |
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | |
| Substance Abuse and Mental Health Services Administration | | | |
| Passed Through the Oklahoma Department of Mental Health and Substance Abuse Services: | | | |
| Substance Abuse and Mental Health Services - Projects of Regional and National Significance | 93.243 | | 49,696 |
| Total U.S. Department of Health and Human Services | | | <u>49,696</u> |
| U.S. DEPARTMENT OF HOMELAND SECURITY | | | |
| Passed Through the Oklahoma Department of Emergency Management: | | | |
| Hazard Mitigation Grant | 97.039 | | 544 |
| Passed Through the Oklahoma Department of Emergency Management: | | | |
| Emergency Management Performance Grants | 97.042 | ID#64336 | 72,126 |
| Emergency Management Performance Grants | 97.042 | | 2,819 |
| Total CFDA 97.042 | | | <u>74,945</u> |
| Passed Through the Oklahoma Office of Homeland Security: | | | |
| Citizens-Community Resilience Innovation Challenge | 97.053 | 148.017 | 1,596 |
| Total U.S. Department of Homeland Security | | | <u>77,085</u> |
| Total Expenditures of Federal Awards | | | <u><u>\$ 2,332,231</u></u> |

The accompanying notes are an integral part of this schedule.

**TULSA COUNTY, OKLAHOMA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

1. Summary of Significant Accounting Policies

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

A. Reporting Entity

The Governmental Accounting Standards Board (GASB) has set forth criteria to be considered in determining financial accountability. The reporting entity is the primary government of Tulsa County as presented in the Comprehensive Annual Financial Report (CAFR). Component units included in the CAFR prepare individual financial statements that meet the requirements of OMB Circular A-133, and have not been included in the Schedule. OMB Circular A-133 allows non-Federal entities to meet the audit requirements of the Circular through a series of audits that cover the reporting entity.

B. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the primary government of Tulsa County and is presented on the modified accrual basis of accounting. Revenue and expenditures are reported using the modified accrual basis of accounting in the Comprehensive Annual Financial Report (CAFR).

2. Subrecipients

Of the Federal Expenditures presented in the schedule, Tulsa County provided federal awards to subrecipients as follows:

| <u>CFDA Number</u> | <u>Program Name</u> | <u>Amount Provided to Subrecipient</u> |
|--------------------|---|--|
| 14.218 | Community Development Block Grants/Entitlement Grants | \$1,052,445 |
| 14.228 | Community Development Block Grants/state's Program and Non-Entitlement Grants in Hawaii | \$ 6,166 |
| 14.239 | Home Investment Partnerships Program | \$ 149,065 |
| 14.257 | Homelessness Prevention and Rapid Re-Housing Program (Recovery Act Funded) | \$ 1,571 |
| 16.745 | Criminal and Juvenile Justice and Mental Health Collaboration Program | \$ 97,264 |
| 81.041 | State Energy Program | \$ 47,182 |

Independent Auditor's Report on Compliance With Requirements That Could Have a Direct and Material Effect on Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133



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 on Compliance With Requirements That Could Have a Direct and Material Effect on Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133

TO THE OFFICERS OF
TULSA COUNTY, OKLAHOMA

Compliance

We have audited the compliance of Tulsa County, Oklahoma, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that could have a direct and material effect on Tulsa County's major federal programs for the year ended June 30, 2013. Tulsa County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal programs are the responsibility of Tulsa County's management. Our responsibility is to express an opinion on Tulsa County's compliance based on our audit.

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

As described in item 2013-01, in the accompanying schedule of findings and questioned costs, Tulsa County did not comply with requirements regarding Activities Allowed or Unallowed; Allowable Cost/Cost Principles that are applicable to its Edward Byrne Memorial Justice Assistance Grant Program (CFDA #16.738). Compliance with such requirements is necessary, in our opinion, for Tulsa County to comply with the requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, the County, complied, in all material respects, with the requirements referred to above that could have a direct and material effect on its Edward Byrne Memorial Justice Assistance Grant Program (CFDA #16.738) for the year ended June 30, 2013.

In our opinion, the County complied, in all material respects, with types of compliance requirements referred to above that could have a direct and material effect on its other major federal program identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2013.

Internal Control Over Compliance

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

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 that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying schedule of findings and questioned costs as item 2013-01. A significant deficiency in internal control over compliance is a deficiency, or a 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.

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

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Tulsa County as of and for the year ended June 30, 2013, and have issued our report thereon dated January 30, 2014. Our report was modified to include a reference to other auditors. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise Tulsa County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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., section 24A.1 et seq.), and shall be open to any person for inspection and copying.

A handwritten signature in blue ink, appearing to read "Gary A. Jones". The signature is fluid and cursive, with a long horizontal stroke at the end.

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

March 26, 2014 except as to the Schedule of Expenditures
of Federal Awards, for which the date is January 30, 2014

Schedule of Findings and Questioned Costs

**TULSA COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

SECTION 1 - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:..... Unqualified

Internal control over financial reporting:

- Material weakness(es) identified?..... No
- Significant deficiency(ies) identified? No

Noncompliance material to financial statements noted?..... No

For fiscal year 2013, the Comprehensive Annual Financial Report (CAFR) for Tulsa County for the year ended June 30, 2013, was issued under separate cover dated January 30, 2014.

Federal Awards

Internal control over major programs:

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

Type of auditor's report issued on compliance for major programsSee below

- Qualified:
16.738 – Edward Byrne Memorial Justice Assistance Grant Program
- Unqualified:
14.218 – Community Development Block Grants/Entitlement Grants

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

**TULSA COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

Identification of Major Programs

| <u>CFDA Number(s)</u> | <u>Name of Federal Program or Cluster</u> |
|-----------------------|---|
| 16.738 | Edward Byrne Memorial Justice Assistance Grant Program |
| 14.218 | Community Development Block Grants/Entitlement Grants |

Dollar threshold used to distinguish between
Type A and Type B programs: \$300,000

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

**TULSA COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

SECTION 2 – Findings related to the Independent Auditor's Report on Compliance With Requirements That Could Have a Direct and Material Effect on Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133

Finding 2013-01 – Internal Controls and Noncompliance (Repeat Finding)

PASS-THROUGH GRANTOR: City of Tulsa, Oklahoma District Attorneys Council

FEDERAL AGENCY: U.S. Department of Justice

CFDA NO: 16.738

FEDERAL PROGRAM NAME: Edward Byrne Memorial Justice Assistance Grant Program

FEDERAL AWARD NUMBER: J09-10-026, CO-SO-037, CJ-024, 2009a-002, and 2012 JAG (1)

FEDERAL AWARD YEAR: 2013

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

QUESTIONED COSTS: \$61,058.10

Condition: In our documentation of the internal controls of the Tulsa County Sheriff's Office (TCSO) for fiscal year 2013, we noted the following:

For Activities Allowed or Unallowed; Allowable Costs/Cost Principles:

- Fourteen activity and timesheets for grant CO-SO-037 could not be located to support their corresponding purchase orders. Therefore, \$61,058.10 worth of timesheets will be included in questioned costs.

It was further noted, the TCSO had not completed the reconciliation process with Tulsa County to reconcile the expenditure records of the Sheriff's office with the amounts reported in the County's accounting system.

Cause of Condition: The TCSO does have internal controls that were designed and implemented to ensure compliance with federal guidelines; however they were not operating effectively. Furthermore, the TCSO failed to perform reconciliations which reconcile the TCSO records to the County's accounting system.

Effect of Condition: The TCSO may not have a complete and accurate assessment of the funds expended on their federal programs during the fiscal year. This condition could result in the possible re-payment of grant funds to the Department of Justice or lack of future federal funding.

Recommendation: The Oklahoma State Auditor & Inspector's Office (OSAI) recommends the TCSO create a process that ensures internal controls are operating effectively. Further, OSAI recommends the County become familiar with federal regulations and guidelines pertaining to Justice Assistance Grants. This would ensure that grant funds are properly expended and documented in accordance with grant requirements. Timesheets should be maintained and contain the signature of the employee and program

**TULSA COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

director to ensure that the time spent working was for the purpose of the grant. Furthermore, the TCSO should reconcile their records to the County's accounting system on a quarterly basis.

Management Response:

Jeffrey Brown, Grant Analyst: While this can be termed a repeat finding, as the same did occur in the fiscal year 2012 audit, this finding is essentially the same single problem from the previous year that was corrected when uncovered during the previous audit. Once the lax timekeeping was revealed during the fiscal year 2012 audit, the problem was corrected and steps were taken to ensure that it would not occur again with multiple supervisor signatures and initials, as was seen in the time sheets from after mid-March of fiscal year 2013. Time sheet and activity log upkeep will be stringent in future federal grant programs to prevent reoccurrence, and any contractors in grant activity will be informed of this policy.

The Sheriff's office will endeavor to keep better communication with the County Clerk's office and will attempt to perform quarterly reconciliations with their cooperation.

Criteria: *OMB A-133, Subpart C, §____.300* reads as follows:

Subpart C—Auditees

§____.300 Auditees responsibilities.

The auditee shall:

(b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.

Schedule of Prior Year Findings and Questioned Costs

**TULSA COUNTY, OKLAHOMA
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

Finding 2011-2 – JR-39-039 – JAG Reconciliation

PASS-THROUGH GRANTOR: Oklahoma District Attorneys Council

FEDERAL AGENCY: U.S. Department of Justice

CFDA NO: 16.738

FEDERAL PROGRAM NAME: Edward Byrne Memorial Justice Assistance Grant Program

FEDERAL AWARD NUMBER: JR-39-038, 2009 JAG, 2010 JAG Recovery Act, JR-39-039, and 2010 JAG

CONTROL CATEGORY: Reporting

QUESTIONED COSTS: \$0

Finding Summary: The TCSO had not completed the reconciliation process with the County Clerk's office in order to support the amounts reported in the County's records.

Status: Not Corrected.

Finding 2012-1 – JR-10-026, JR-39-039, and 2010 JAG – Internal Controls

PASS-THROUGH GRANTOR: Oklahoma District Attorneys Council

FEDERAL AGENCY: U.S. Department of Justice

CFDA NO: 16.738

FEDERAL PROGRAM NAME: Edward Byrne Memorial Justice Assistance Grant Program

FEDERAL AWARD NUMBER: J09-10-026, JR09-039, and 2010 JAG

CONTROL CATEGORY: Allowable Costs/Cost Principles, Procurement and Suspension and Debarment

QUESTIONED COSTS: \$137,193.37

Finding Summary: Multiple *Allowable Costs/Cost Principles* exceptions regarding purchase orders reviewed. Exceptions included a lack of adequate supporting documentation and internal controls that were not found to be operating effectively. This resulted \$137,193 in questioned costs. The TCSO did not ensure cities receiving federal funding had not been suspended or debarred.

Status regarding *Allowable Costs/Cost Principle*: Not Corrected.

Status regarding *Procurement and Suspension and Debarment*: Corrected.



OFFICE OF THE STATE AUDITOR & INSPECTOR
2300 N. LINCOLN BOULEVARD, ROOM 100
OKLAHOMA CITY, OK 73105-4896

WWW.SAI.OK.GOV