



WASHINGTON COUNTY

Financial Report with Single Audit

For the fiscal year ended June 30, 2021

Cindy Byrd, CPA
State Auditor & Inspector

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

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OKLAHOMA
Office of the State Auditor & Inspector

Cindy Byrd, CPA | State Auditor & Inspector

2300 N. Lincoln Blvd., Room 123, Oklahoma City, OK 73105 | 405.521.3495 | www.sai.ok.gov

April 4, 2025

TO THE CITIZENS OF
WASHINGTON COUNTY, OKLAHOMA

Transmitted herewith is the audit of Washington 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,

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR

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

Board of County Commissioners

District 1 – Mitch Antle
District 2 – Mike Bouvier
District 3 – Mike Dunlap

County Assessor

Todd Mathes

County Clerk

Annette Smith

County Sheriff

Scott Owen

County Treasurer

Melissa Thornbrugh

Court Clerk

Jill Spitzer

District Attorney

Kevin Buchanan

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

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

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FINANCIAL SECTION



Independent Auditor's Report

TO THE OFFICERS OF
WASHINGTON 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 Washington 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 Washington 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 Washington 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 Washington 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 25, 2025, on our consideration of Washington 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 Washington County's internal control over financial reporting and compliance.

A handwritten signature in blue ink that reads "Cindy Byrd". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR

February 25, 2025

REGULATORY BASIS FINANCIAL STATEMENT

WASHINGTON 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 Fund	\$ 3,818,782	\$ 8,483,958	\$ 457,182	\$ -	\$ 8,381,960	\$ 4,377,962
County Highway Unrestricted	693,107	2,477,744	69,954	-	2,334,164	906,641
Health	729,032	999,819	-	-	662,417	1,066,434
County Bridge and Road Improvement	1,471,396	557,172	-	-	1,013,005	1,015,563
Assessor Revolving Fee	7,466	1,934	-	-	5,705	3,695
County Clerk Lien Fee	6,008	4,795	-	-	4,123	6,680
County Clerk Records Management and Preservation	100,310	106,215	146	-	26,989	179,682
Court Clerk Payroll	13,275	135,718	-	-	123,362	25,631
Emergency Management	22,463	86,319	1,240	-	28,703	81,319
Local Emergency Planning Committee	237	1,000	614	-	166	1,685
Resale Property	1,195,358	374,287	139	133,333	450,955	985,496
Reward Fund	501	-	-	-	-	501
Sheriff Commissary	575,409	305,770	-	-	496,838	384,341
Sheriff Service Fee	181,714	646,054	-	-	212,369	615,399
Treasurer Mortgage Certification	11,189	10,965	28	-	3,843	18,339
County Donations	129,959	141,050	-	-	46,985	224,024
General Government - ST	887,073	3,502,671	-	-	2,388,162	2,001,582
Jail - ST	241,287	-	-	229,287	12,000	-
Washington County Mental Health	17,615	66,843	-	-	72,318	12,140
Occupational Assistance Grant	23,472	9,301	-	-	15,399	17,374
Drug Court	14,864	71,144	-	-	70,959	15,049
Free Fair Board	46,390	18,685	-	-	26,824	38,251
COVID Aid and Relief Fund	-	788,467	-	166,683	73,154	548,630
American Rescue Plan Act 2021	-	5,004,258	-	-	2,437	5,001,821
Total - All County Funds	\$ 10,186,907	\$ 23,794,169	\$ 529,303	\$ 529,303	\$ 16,452,837	\$ 17,528,239

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

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

1. Summary of Significant Accounting Policies

A. Reporting Entity

Washington 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 Fund – accounts for the general operations of the government. This fund also accounts for the collection of ½ cent sales tax revenue and the disbursement of funds as restricted by the sales tax resolution for the construction, operation, and maintenance of the road and bridge system of Washington County and to equip and maintain the County Jail and other Courthouse facilities.

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. Disbursements are for the operations of the county health department.

County Bridge and Road Improvement – accounts for state money received for the construction and/or improvement of bridges within the County.

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

Assessor Revolving Fee – accounts for fees collected by the Assessor to maintain electronic databases and geographic information systems associated with the Assessor’s statutory duties.

County Clerk Lien Fee – accounts for revenues from fees charged by the County Clerk for filing liens and disbursement of funds as restricted by state statute.

County Clerk Records Management and Preservation – accounts for revenues from a fee charged by the County Clerk for recording instruments. Disbursements are for the maintenance and preservation of public records as restricted by state statute.

Court Clerk Payroll – accounts for collections from the state to pay for Court Clerk office employees’ salaries.

Emergency Management – accounts for the receipt and disbursement of funds from federal, state, and local governments for the operation of the Emergency Management office.

Local Emergency Planning Committee – accounts for revenues from an environmental protection grant. Disbursements are for the controlling of hazardous materials.

Resale Property – accounts for revenues from interest and penalties on delinquent ad valorem taxes. Disbursements are to offset the expense of collecting delinquent ad valorem taxes.

Reward Fund – accounts for revenue collected in accordance with state statute and disbursements as restricted by state statute.

Sheriff Commissary – accounts for collections from commissary sales in the county jail and disbursements for the operation of the jail as restricted by state statute.

Sheriff Service Fee – accounts for the collection of sheriff process service fees to be disbursed as restricted by state statute, the collection of funding from the State Department of Corrections, local police department to be disbursed as restricted by state statute, fees collected through the courts to be disbursed for administrative expenses and supervision of offenders, and for fees collected through the courts to be disbursed for courthouse security.

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

County Donations – accounts for donations received by the Board of County Commissioners (BOCC) and disbursed for the purpose designated at the time of the donation.

General Government – ST – accounts for the collection of ¼ cent sales tax revenue and the disbursement of funds as restricted by the sales tax resolution for operating, equipping and maintaining the Washington County detention facility; operating, equipping and maintaining the Washington County emergency operations center; operating, equipping and

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

maintaining the Washington County fairgrounds; operating, equipping and maintaining courthouse facilities and economic development opportunities prescribed in Oklahoma statutes.

Jail - ST – accounts for the collection of ¼ cent (previously ½ cent) sales tax revenue and the disbursement of funds as restricted by the sales tax resolution for the acquisition, construction, equipping, operating, and maintaining of the Washington County Detention Center.

Washington County Mental Health – accounts for contractual payments from State of Oklahoma Department of Mental Health and Substance Abuse and fees collected from participants to be used to assist in the cost associated with the Mental Health Court program.

Occupational Assistance Grant – accounts for revenues from federal, state, and local governments. Disbursements are for the purchase of communication equipment for the Emergency Management Office.

Drug Court – accounts for revenues generated from fines and costs assessed to individuals participating in the Drug Court program and contractual payments from the State of Oklahoma Department of Mental Health and Substance Abuse to be used to offset costs associated with running the program.

Free Fair Board – accounts for revenues from rental fees of fairgrounds and buildings. Disbursements are for the maintenance and operations of the County Fairgrounds and buildings.

COVID Aid and Relief Fund – 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.

American Rescue Plan Act 2021 – accounts for monies received from the American Rescue Plan Act 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

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

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 May 31 of each year, each officer or department head submits an estimate of needs (budget) to the governing body. The budget is approved for the respective fund by office, or department and object. Within weeks, the County Budget Board may approve changes of appropriations within the fund by office or department and object.

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.

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.

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

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 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

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

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 November 7, 2000

On November 7, 2000, the voters of Washington County approved a permanent one-half percent (1/2%) sales tax effective December 1, 2002. This sales tax was established to provide revenue for the construction, operation and maintenance of the road and bridge system of Washington County and to equip and maintain the County Jail and other Courthouse facilities. These funds are accounted for in the County General Fund.

Sales Tax of June 9, 2009

On June 9, 2009, the voters of Washington County approved a one-half percent (1/2%) sales tax effective July 1, 2009. The revenue from this sales tax was pledged toward the retirement of indebtedness incurred for acquisition, construction and equipping a new Washington County Detention Facility; operating and maintaining the Washington County Detention Facility; and certain Courthouse improvements. One-quarter (1/4%) of one cent had a limited duration of ten (10) years from the date of commencement, or until the principal and interest upon indebtedness incurred on behalf of Washington County by the Washington County Correctional Facilities Authority in furtherance of the new County Detention Facility and certain Courthouse improvements was paid in full, whichever occurs earlier. This portion expired September 30, 2019. The remaining portion of such sales tax, one-quarter (1/4%) of one cent to continue until repealed by a majority of electors of Washington County. These funds are accounted for in the Jail – ST fund.

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

Sales Tax of July 19, 2019

On July 9, 2019, the voters of Washington County approved a new sales tax by authorizing a levy of one-quarter (1/4%) of one cent sales tax to be used for operating, equipping and maintaining the Washington County detention facility; operating, equipping and maintaining the Washington County emergency operations center; operating, equipping and maintaining the Washington County fairgrounds; operating, equipping and maintaining courthouse facilities and economic development opportunities prescribed in Oklahoma statutes. This sales tax began October 1, 2019, and is to continue until repealed by a majority of electors of Washington County. These funds are accounted for in the General Government – ST fund.

E. Interfund Transfers

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

- \$94,562 was transferred from the COVID Aid and Relief Fund to the County General Fund to correct prior year disbursements.
- \$69,954 was transferred from the COVID Aid and Relief Fund to the County Highway Unrestricted fund to correct prior year disbursements.
- \$146 was transferred from the COVID Aid and Relief Fund to the County Clerk Records Management and Preservation fund to correct prior year disbursements.
- \$1,240 was transferred from the COVID Aid and Relief Fund to the Emergency Management fund to correct prior year disbursements.
- \$614 was transferred from the COVID Aid and Relief Fund to the Local Emergency Planning Committee fund to correct prior year disbursements.
- \$139 was transferred from the COVID Aid and Relief Fund to the Resale Property fund to correct prior year disbursements.
- \$28 was transferred from the COVID Aid and Relief Fund to the Treasurer Mortgage Certification fund to correct prior year disbursements.
- \$229,287 was transferred from Jail – ST fund to the County General Fund to establish a uniform system of bookkeeping in accordance with 74 O.S. § 214.
- \$133,333 was transferred from the Resale Property fund to the County General Fund in accordance with 68 O.S. § 3137.

SUPPLEMENTARY INFORMATION

WASHINGTON 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	\$ 36,750	\$ 36,685	\$ 65
County Sheriff	1,167,000	1,127,659	39,341
County Treasurer	291,003	290,906	97
County Commissioners	306,501	299,164	7,337
County Commissioners O.S.U. Extension	125,314	119,223	6,091
County Clerk	441,501	406,304	35,197
Court Clerk	531,003	543,223	(12,220)
County Assessor	249,750	271,949	(22,199)
Revaluation of Real Property	433,881	439,752	(5,871)
Contracted Juvenile Detention	35,000	9,294	25,706
General Government	1,172,295	235,687	936,608
Excise - Equalization Board	2,400	1,286	1,114
County Election Expense	241,500	287,661	(46,161)
Insurance - Benefits	179,742	173,532	6,210
County Purchasing Agent	81,201	77,533	3,668
Information Technology	389,601	391,117	(1,516)
Emergency Management	39,003	-	39,003
Charity	1,500	1,500	-
Economic Development	1	-	1
E911 Coordinator	64,000	65,218	(1,218)
County Audit Budget Account	111,179	71,287	39,892
Free Fair Budget Account	24,004	8,000	16,004
Volunteer Fire	12,001	11,878	123
Sales Tax General	1,009,910	60,242	949,668
Sales Tax Building Maintenance	187,500	178,454	9,046
Sales Tax Jail	1,198,336	972,653	225,683
Sales Tax District 1	700,001	698,828	1,173
Sales Tax District 2	700,001	694,969	5,032
Sales Tax District 3	700,001	686,020	13,981
Total Expenditures, Budgetary Basis	<u>\$ 10,431,879</u>	<u>\$ 8,160,024</u>	<u>\$ 2,271,855</u>

WASHINGTON 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	\$ 1,557,548	\$ 724,887	\$ 832,661
Total Expenditures, Budgetary Basis	\$ 1,557,548	\$ 724,887	\$ 832,661

**WASHINGTON 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

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

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Grantor's Number	Federal Expenditures
U.S. DEPARTMENT OF INTERIOR			
Direct Grant:			
Payments in Lieu of Taxes	15.226		\$ 39,013
Passed Through the Oklahoma State Treasurer:			
Flood Control Act Lands	15.433	FY2020 FLOOD CONTROL	699
Total U.S. Department of Interior			<u>39,712</u>
U.S. DEPARTMENT OF TREASURY			
Passed Through the Oklahoma Office of Management and Enterprise Services:			
COVID-19 Coronavirus Relief Fund	21.019	4530-DR-OK SA-2242	774,579
Passed Through the Oklahoma Department of Emergency Management:			
COVID-19 Coronavirus Relief Fund	21.019	Oklahoma CARES PPE - Reimbursement 2020	13,888
Total Coronavirus Relief Fund			<u>788,467</u>
Direct Grant:			
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027		2,437
Total U.S. Department of Treasury			<u>790,904</u>
U.S. DEPARTMENT OF HOMELAND SECURITY			
Passed Through the Oklahoma Department of Emergency Management:			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4438-DR-OK	60,394
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4530-DR-OK	28,063
Hazard Mitigation Grant	97.039	FEMA-DR-5117-OK, Project #04	23,160
Emergency Management Performance Grants	97.042	EMPG-2021	45,000
Total U.S. Department of Homeland Security			<u>156,617</u>
Total Expenditures of Federal Awards			<u>\$ 987,233</u>

**WASHINGTON 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 Washington 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

Washington 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 27, 2020, the President of the United States signed the COVID-19 Relief Bill into law. Washington County received \$788,467 in federal relief funds. The County incurred \$759,831 in eligible expenditures in the prior fiscal year ending June 30, 2020. These eligible expenditures were from March 1, 2020, through June 30, 2020, and were 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 \$759,831 in eligible expenditures incurred in the fiscal year ending June 30, 2020, and all eligible expenditures totaling \$28,636 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
WASHINGTON 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 Washington County, Oklahoma, as of and for the year ended June 30, 2021, and the related notes to the financial statement, which collectively comprise Washington County's basic financial statement, prepared using accounting practices prescribed or permitted by Oklahoma state law, and have issued our report thereon dated February 25, 2025.

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 Washington 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 Washington County's internal control. Accordingly, we do not express an opinion on the effectiveness of Washington County's internal control.

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. *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.

Our consideration of internal control was for the limited purpose described in the first 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. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be material weaknesses: 2021-001 and 2021-004.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Washington 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 item 2021-004.

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

Washington County's Response to Findings

Washington County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Washington 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 25, 2025



**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
WASHINGTON COUNTY, OKLAHOMA

Report on Compliance for Each Major Federal Program

We have audited the compliance of Washington County, Oklahoma, with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on Washington County's major federal program for the year ended June 30, 2021. Washington 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 Washington 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 Washington County's compliance.

Opinion on Each Major Federal Program

In our opinion, Washington 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 Washington 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 Washington 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 Washington 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 2021-011 and 2021-012, that we consider to be material weaknesses.

Washington County's Response to Findings

Washington 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. Washington 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 25, 2025

**WASHINGTON 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? None reported

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? Yes

Identification of Major Programs

Assistance Listing Number(s)

21.019

Name of Federal Program or Cluster

Coronavirus Relief Fund

Dollar threshold used to distinguish between

Type A and Type B programs: \$750,000

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

**WASHINGTON 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 – 2012-001, 2013-001, 2014-001, 2017-001, 2018-001, 2019-001, 2020-001)

Condition: Through the process of gaining an understanding of the County’s internal control structure the following weaknesses were noted:

- Although the County addresses some aspects of county-wide internal controls during their monthly budget board meeting, county-wide internal controls regarding Control Environment, Risk Assessment, Information and Communication, and Monitoring could be strengthened.
- The District 1 Commissioner, District 2 Commissioner, and District 3 Commissioner have not designed a Disaster Recovery Plan over information systems operating within each office.

Cause of Condition: Policies and procedures have not been designed and implemented to ensure that an adequate system of County-wide controls exists and to ensure all county offices have a 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. Further, the lack of a Disaster Recovery Plan could also result in the loss of data, the unreliability of data, and increase the risk that the County may not recover from an emergency and/or disaster in a timely manner.

Recommendation: The Oklahoma State Auditor and Inspector (OSAI) recommends that the County design and implement a system of county-wide procedures to identify and address risks related to financial reporting and to ensure information is communicated effectively. OSAI also recommends that the County design monitoring procedures to assess the quality of performance over time. These procedures should be written policies and procedures and could be included in the County’s policies and procedures handbook.

OSAI further recommends all officials have a formal Disaster Recovery Plan for their office in order to maintain operations in the event of a disaster.

Management Response:

Chairman of the Board of County Commissioners/District 1 County Commissioner: Washington County Oklahoma is in the repeated process of review of our disaster response. Our plans are voluminous and many. To the specific point of OSAI, our recovery methodology concerning continuity of operations is very simple and involves what I would consider to be an exemplar of disaster recovery. We have staged equipment, manpower and materials in at least three locations spread out within the County. The likelihood of a disaster of the scope necessary to negate these assets would make moot the point of recovery. District 1 now has a Disaster Recovery Plan in place.

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

District 2 County Commissioner: I was not in office the year audited, but I will work with the other elected official to ensure the County designs and implements a system of county-wide procedures to identify and address risks related to financial reporting and to ensure information is communicated effectively, written in policies included in the County's policies and procedures handbook, also to be monitored to access the quality of its performance. District 2 now has a Disaster Recovery Plan in place.

District 3 County Commissioner: As Elected Officials, we have been working to improve our monitoring of risks related to financial reporting and to ensure information is communicated effectively. District 3 now has a Disaster Recovery Plan in place.

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 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.

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

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.

According to *CobiT, Deliver, Service and Support 4.05 Review, maintain and improve the continuity plans*, management should conduct a management review of the continuity capability at regular intervals to ensure its continued suitability, adequacy, and effectiveness. Manage changes to the plans in accordance with the change control process to ensure that continuity plans are kept up to date and continually reflect actual business requirements.

Finding 2021-004 – Lack of Internal Controls and Noncompliance Over Disbursements

Condition: Upon inquiry of County personnel and observation of the County's disbursement process, we noted the following:

A sample of forty-five (45) out of fifty-four thousand, one hundred twenty-two (54,122) expenditures reflected the following:

- Six (6) expenditures totaling \$508,468 were not encumbered prior to receiving goods or services.

Additionally, we noted the county does not have an adequate segregation of duties to ensure that duties assigned to individuals are done so in a manner that would not allow one individual to control both the recording function and the procedures relative to processing a transaction. The responsibility for encumbering a purchase order and preparing the warrant are not always segregated.

Cause of Condition: Policies and procedures have not been fully implemented with regard to the disbursement process to ensure compliance with state statutes and to ensure duties are adequately segregated.

Effect of Condition: These conditions resulted in noncompliance with state statute and could result in unrecorded transactions, misstated financial reports, undetected errors, and misappropriation of funds and a financial burden on the County.

Recommendation: OSAI recommends that the County adhere to state purchasing guidelines to ensure encumbrances are made before goods and services are ordered and to ensure availability of funds in accordance with state statute.

Further, OSAI recommends that the County ensure the duties of recording a transaction and processing the transaction are adequately segregated.

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

Management Response:

District 1 County Commissioner: These errors were complete oversights by the administration of this office. All associated staff has been counseled regarding strict adherence to County Purchasing Procedures and have changed the process by which we will encumber funds to more closely align with law.

District 2 County Commissioner: I was not in office the year audited; however, I will work with the other elected officials to ensure the county utilizes state purchasing guidelines ensuring encumbrances are made before goods and services are ordered and to ensure the availability of funds.

District 3 County Commissioner: My staff has been advised as to the importance of following County Purchasing Procedures. There have been continuing education classes taken and cross checking all purchase orders with the Clerk's office.

County Clerk: We strive to have a segregation of duties in our office. However, we also cross train in order to ensure duties can be carried out in case of absences. Our software has always had a log to show who processes and the responsibilities of each employee.

County Sheriff: I have and will continue to take steps within my office and jail facility to ensure that encumbrances are made prior to the ordering of goods, and/or services to assure the availability of funds in compliance with state purchasing guidelines.

Criteria: GAO Standards – Section 2 – Establishing an Effective Internal Control System – OV2.23 states in part:

Objectives of an Entity – Compliance Objectives

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.

Effective internal controls require that management properly implement procedures to ensure that expenditures comply with 19 O.S. § 1505.

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

Segregation of duties

Management divides or segregates key duties and responsibilities among different people to reduce the risk of error, misuse, or fraud. This includes separating the responsibilities for authorizing transactions, processing and recording them, reviewing the transactions, and handling any related assets so that no one individual controls all key aspects of a transaction or event.

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

Additionally, Principle 10 - Segregation of Duties states:

10.12 – Management considers segregation of duties in designing control activity responsibilities so that incompatible duties are segregated and, where such segregation is not practical, designs alternative control activities to address the risk.

10.13 – Segregation of duties helps prevent fraud, waste, and abuse in the internal control system. Management considers the need to separate control activities related to authority, custody, and accounting of operations to achieve adequate segregation of duties. In particular, segregation of duties can address the risk of management override. Management override circumvents existing control activities and increases fraud risk. Management addresses this risk through segregation of duties but cannot absolutely prevent it because of the risk of collusion, where two or more employees act together to commit fraud.

10.14 – If segregation of duties is not practical within an operational process because of limited personnel or other factors, management designs alternative control activities to address the risk of fraud, waste, or abuse in the operational process.

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 Schedule of Expenditures of Federal Awards

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

FEDERAL AGENCY: U.S. Department of Treasury

ASSISTANCE LISTING: 21.019

FEDERAL PROGRAM NAME: Coronavirus Relief Fund

FEDERAL AWARD NUMBER: Oklahoma Cares PPE – Reimbursement 2020; 4530-DR-OK SA-2242

FEDERAL AWARD YEAR: 2020

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

QUESTIONED COSTS: \$-0-

Condition: During our audit, we identified federal programs that were not listed accurately on the County's Schedule of Expenditures of Federal Awards (SEFA). Federal expenditures were understated by \$532,307.

The following misstatements were noted:

Expenditures:

- The actual expenditures for Coronavirus Relief Fund, ALN 21.019, were \$774,579, the County reported \$241,966, which understated expenditures by \$532,613.

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

- The actual expenditures for Coronavirus State and Local Fiscal Recovery Funds, ALN 21.027, were \$2,437, the County reported \$2,807, which overstated expenditures by \$370.
- The actual expenditures for FEMA – Public Assistance DR-4438, Disaster Grants – Public Assistance (Presidentially Declared Disasters), ALN 97.036, were \$60,394, the County reported \$46,703, which understated expenditures by \$13,691.
- The actual expenditures of FEMA – Category B DR-4438 ALN 97.067 were \$0, the County reported \$8,342, which overstated expenditures by \$8,342.
- The actual expenditures for FEMA – Public Assistance OEM DR – 4453 ALN 97.036 were \$0, the County reported \$870, which overstated expenditures by \$870.
- The actual expenditures for COVID-19 FEMA-Public Assistance DR-4530, Disaster Grants – Public Assistance (Presidentially Declared Disasters), ALN 97.036, were \$28,063, the County reported \$21,047, which understated expenditures by \$7,016.
- The actual expenditures for Emergency Management Performance Grant, ALN 97.042, were \$45,000, the County reported \$56,250, which overstated expenditures by \$11,250.
- The actual expenditures for Fire Management Assistance Grand, ALN 97.046, were \$0, the County reported \$181, which overstated expenditures by \$181.

Cause of Condition: Policies and procedures have not been designed and implemented to ensure an accurate reporting of expenditures for federal awards.

Effect of Condition: These conditions resulted in the misstatement of the expenditures reported on 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 Washington County. Internal control procedures should be designed and implemented to ensure accurate reporting of expenditures on the SEFA and to ensure compliance with federal requirements.

Management Response:

District 1 County Commissioner: Not by way of excuse, but truly in response, the Federal programs associated with the COVID response were unnecessarily arduous and created confusion at all levels of government. While the monetary response was accepted, the premise of these programs was nothing more than an administrative shell game. From the outset of the response, guidance was termed as “interim”, then “final interim” and finally, “final” (redundancy intentional). The intent of our national level leadership became more apparent as these programs progressed with each iteration of programming being reliant on returned funds from the previous. Without grandstanding, I will simply say that no entity, regardless of their planning with these programs, will be found as fully compliant. As these programs have a sunset in the near term, I suspect these findings will disappear.

District 2 County Commissioner: I was not in office at this time; however, I will work with other elected officials, county officials and department heads to ensure there is an understanding of federal programs awarded to Washington County, and the use of internal control procedures designed and implemented to ensure accurate reporting of expenditures and revenues on the SEFA and to ensure compliance with federal requirements.

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

District 3 County Commissioner: These programs are temporary and difficult to navigate through. I will continue to press staff to report effectively as possible and to be responsive to specific requests that are made.

County Clerk: I will work with the other Elected Officials to gain a better understanding of federal programs that are awarded to our County. I will work with the other offices to implement internal controls to ensure accurate reporting on the SEFA.

County Sheriff: I have and will continue to work toward compliance in these areas of SEFA. I will continue to work with the other elected officials to gain proper understanding of Federal Programs and Requirements.

Criteria: Title 2 CFR 200 § 200.210(a)(b) Financial Statements reads as follows: (a) Financial statements. The auditee must prepare financial statements that reflect its financial position, results of operations or changes in net assets, and where appropriate, cash flows for the fiscal year audited. The financial statements must be for the same organizational unit and fiscal year that is chosen to meet the requirements of this part. However, non-Federal entity-wide financial statements may also include departments, agencies, and other organizational units that have separate audits in accordance with §200.514 Scope of audit, paragraph (a) and prepare separate financial statements. (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 statement, which must include the total Federal awards expended as determined in accordance with §200.502 Basis for determining Federal awards expended.

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).

2 CFR § 200.508(b) *Auditee responsibilities* reads as follows:

The auditee must:

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

2 CFR § 200.510 (b) *Financial statements* reads as follows:

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. [...]

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

Additionally, GAO Standards – Section 2 – Establishing an Effective Internal Control System – OV2.23 states in part:

Objectives of an Entity – Compliance Objectives

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.

Furthermore, GAO Standards – Principle 6 – Define Objectives and Risk Tolerances – 6.05 states:

Definitions of Objectives

Management considers external requirements and internal expectations when defining objectives to enable the design of internal control. Legislators, regulators, and standard-setting bodies set external requirements by establishing the laws, regulations, and standards with which the entity is required to comply. Management identifies, understands, and incorporates these requirements into the entity's objectives. Management sets internal expectations and requirements through the established standards of conduct, oversight structure, organizational structure, and expectations of competence as part of the control environment.

Finding 2021-011 – Lack of County-Wide Controls Over Major Federal Program – Coronavirus Relief Fund

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

FEDERAL AGENCY: U.S. Department of Treasury

ASSISTANCE LISTING: 21.019

FEDERAL PROGRAM NAME: Coronavirus Relief Fund

FEDERAL AWARD NUMBER: Oklahoma CARES PPE – Reimbursement 2020; 4530-DR-OK; SA-2242

FEDERAL AWARD YEAR: 2020

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

QUESTIONED COSTS: - \$0 -

Condition: Through the process of gaining an understanding of the County's internal control structure for federal programs, it was noted that county-wide internal controls regarding Control Environment, Risk Assessment, Information and Communication, and Monitoring have not been designed. The following deficiencies were noted:

- The BOCC is aware there are compliance supplement requirements; however, they are not aware of the specifics of the requirements.

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

- There is no evidence the BOCC looked over submissions to ensure they were in compliance with federal guidance prior to submission to the awarding agency.
- The County did start keeping a reconciliation of federal expenditures; however, it was not accurate with the expenditures submitted, and the County did not continue to update to include the Sheriff Office payroll. Additionally, there is no evidence of a BOCC review.
- The risks of incorrect financial reporting, resulting from fraud or error for the SEFA are not addressed verbally or in written communication.
- The County is relying on the Clerk and Treasurer to ensure the accuracy of the SEFA.

Cause of Condition: Policies and procedures have not been designed and implemented to ensure the County complies with grant requirements.

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, misappropriation of funds, and noncompliance with federal grant requirements.

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

Management Response:

District 1 County Commissioner: Not by way of excuse, but truly in response, the Federal programs associated with the COVID response were unnecessarily arduous and created confusion at all levels of government. While the monetary response was accepted, the premise of these programs was nothing more than an administrative shell game. From the outset of the response, guidance was termed as “interim”, then “final interim” and finally, “final” (redundancy intentional). The intent of our national level leadership became more apparent as these programs progressed with each iteration of programming being reliant on returned funds from the previous. Without grandstanding, I will simply say that no entity, regardless of their planning with these programs, will be found as fully compliant. As these programs have a sunset in the near term, I suspect these findings will disappear.

District 2 County Commissioner: I was not in office the year audited, but I will work with the other elected officials to implement a system of internal controls to ensure compliance with grant requirements.

District 3 County Commissioner: I will work with the other elected officials creating internal controls to ensure compliance with grant requirements.

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.

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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.

Furthermore, 2 CFR § 200.303 Internal Controls (a) 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 2021-012 – Lack of Internal Controls Over Major Federal Program – Coronavirus Relief Fund

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

FEDERAL AGENCY: U.S. Department of Treasury

ASSISTANCE LISTING: 21.019

FEDERAL PROGRAM NAME: Coronavirus Relief Fund

FEDERAL AWARD NUMBER: Oklahoma CARES PPE – Reimbursement 2020; 4530-DR-OK; SA-2242

FEDERAL AWARD YEAR: 2020

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

QUESTIONED COSTS: -\$0-

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Condition: During the process of documenting the County's internal controls regarding federal disbursements, we noted that Washington County has not established procedures to ensure compliance with the following compliance requirements: Activities Allowed or Unallowed; Allowable Costs/Costs Principles; and Period of Performance.

- Expenditures are not reviewed for Activities Allowed or Unallowed; Allowable Costs/Costs Principles; and Period of Performance.
- The County did not maintain an accurate and up to date reconciliation of expenditures in regard to the Coronavirus Relief Fund.
- No internal controls were present to identify which costs were Allowable, and for the correct amounts for the Coronavirus Relief Fund.
 - The County submitted \$948,512 in expenditures related to COVID-19 of which only \$744,579 were obligated to be reimbursed.
 - The County submitted \$14,606 in COVID-19 related PPE expenditures of which only \$13,888 was awarded.
- The County did not follow proper purchasing procedures; two (2) expenditures totaling \$1,149 were not encumbered prior to the receipt of goods/services:

Cause of Condition: Policies and procedures have not been designed and implemented to ensure federal program expenditures are made in accordance with federal compliance requirements.

Effect of Condition: This condition attributed to the noncompliance with grant requirements and could lead to the loss of federal funds to the County.

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

Management Response:

District 1 County Commissioner: Not by way of excuse, but truly in response, the Federal programs associated with the COVID response were unnecessarily arduous and created confusion at all levels of government. While the monetary response was accepted, the premise of these programs was nothing more than an administrative shell game. From the outset of the response, guidance was termed as "interim", then "final Interim" and finally, "final" (redundancy intentional). The intent of our national level leadership became more apparent as these programs progressed with each iteration of programming being reliant on returned funds from the previous. Without grandstanding, I will simply say that no entity, regardless of their planning with these programs, will be found as fully compliant. As these programs have a sunset in the near term, I suspect these findings will disappear.

District 2 County Commissioner: I was not in office the year audited but will work with the other elected officials to ensure the county gains an understanding of requirements for the program and implement internal control procedures to ensure compliance with all requirements.

District 3 County Commissioner: As elected officials, we will implement internal controls to ensure compliance for this one-time type of grant.

**WASHINGTON COUNTY, OKLAHOMA
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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).

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 Activities – The actions management establishes through policies and procedures to achieve objectives and respond to risks in the internal control system, which includes the entity’s information system.

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 2021-017 – Lack of Internal Controls and Noncompliance Over the Inmate Trust Fund Checking Account and Sheriff Commissary (Repeat Finding)

Condition: Upon inquiry, observation of procedures and records, and testwork performed, OSAI noted the following regarding the Inmate Trust Fund Checking Account and Sheriff Commissary:

Sheriff Commissary:

- The 2021 Commissary Report was not approved by the BOCC prior to January 15th, 2021, as required by Title 19 § 180.43(D).

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Additionally, we noted the County does not have an adequate segregation of duties to ensure that duties assigned to individuals are done so in a manner that would not allow one individual to control both the recording function and the procedures relative to the processing of a transaction.

- One employee is responsible for:
 - preparing requisition orders for the commissary,
 - maintaining and updating commissary inventory records,
 - calculating sales tax to be paid,
 - and issuing checks from the Inmate Trust Fund Checking Account.

Cause of Condition: Policies and procedures have not been designed and implemented for proper administration regarding the Inmate Trust Fund Checking Account and the Sheriff Commissary.

Effect of Condition: These conditions resulted in noncompliance with state statute. Also, without proper accounting and safeguarding of the Inmate Trust Fund Checking Account and Sheriff Commissary, there is an increased risk of misappropriation of funds.

Recommendation: OSAI recommends that management be aware of these conditions and determine if duties can be properly segregated. 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 having management review and approval of accounting functions.

OSAI additionally recommends that the County complies with state statute in regard to the Sheriff Commissary Report.

Management Response:

County Sheriff: I will implement and write policy to require proper filing of the Commissary Report to the Board of Commissioners before January 15th each year as required by Title 19 O.S. Section 180.43(D). I will also include in said policy the defining of segregation of duties and assignments within the commissary program and Inmate Trust Fund Checking Account. Although we have taken steps to segregate the duties to assure checks and balances within the commissary system, I feel that written policy minimizes the risk of misappropriations and will afford definition in the separation of key processes and/or critical functions within the office, thus providing for management review and approval of accounting functions.

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

Establishment of review of performance measures and indicators

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.

**WASHINGTON COUNTY, OKLAHOMA
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Segregation of duties

Management divides or segregates key duties and responsibilities among different people to reduce the risk of error, misuse, or fraud. This includes separating the responsibilities for authorizing transactions, processing and recording them, reviewing the transactions, and handling any related assets so that no one individual controls all key aspects of a transaction or event.

Additionally, GAO Standards – Section 2 – Establishing an Effective Internal Control System – OV2.23 states in part:

Objectives of an Entity – Compliance Objectives

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.

Furthermore, GAO Standards – Section 2 – Establishing an Effective Internal Control System – OV2.24 states in part:

Safeguarding of Assets

Management designs an internal control system to provide reasonable assurance regarding prevention or prompt detection and correction of unauthorized acquisition, use, or disposition of an entity's assets.

Title 19 O.S. § 180.43 D. states in part, "...Any funds received pursuant to said operations shall be the funds of the county where the persons are incarcerated and shall be deposited in the Sheriff's Commissary Account. The sheriff shall be permitted to expend the funds to improve or provide jail services. The sheriff shall be permitted to expend any surplus in the Sheriff's Commissary Account for administering expenses for training equipment, travel or for capital expenditures. The claims for expenses shall be filed with and allowed by the BOCC in the same manner as other claims. The Sheriff shall receive no compensation for the operation of said commissary. The sheriff shall file an annual report on any said commissary under his or her operation no later than January 15 of each year.

APPENDIX A

CORRECTIVE ACTION PLAN

(Prepared by County Management)



THE BOARD OF COUNTY COMMISSIONERS

Washington County Administration Building
400 South Johnstone, Room 201
Bartlesville, Oklahoma 74003

Phone: (918) 337-2820 Fax: (918) 337-2892



Mitch Antle
DISTRICT 1

Corey Shivel
DISTRICT 2

Mike Dunlap
DISTRICT 3

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

Finding No.	Title (Financial) or Assistance Listing No. (formerly CFDA No.) & Program Name (Federal)	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2021-001	Lack of County-Wide Internal Controls and Disaster Recovery Plans (Repeat Finding – 2012-001, 2013-001, 2014-001, 2017-001, 2018-001, 2019-001, 2020-001)	Each office of Washington County through each Elected Official of Washington County has created an office specific plan. Each of these plans will be compiled into one document and be known as our "County-Wide Disaster Recovery Plan."	06/30/2025	Mitch Antle
2021-004	Lack of Internal Controls and Noncompliance Over Disbursements	Each office of Washington County will continue to address compliance with the County Purchasing Procedure of the State of Oklahoma. As compliance will always be imperfect given real-world scenarios versus theoretical application, this endeavor has been and will continue to be ongoing as perfection in this matter is unattainable.	06/30/2025	Mitch Antle
2021-010	Lack of Internal Controls Over Schedule of Expenditures of Federal Awards	Through the assistance of the Oklahoma State Auditors and Inspectors Office, we have received appropriate instruction on how they wish the appearance of the SEFA to be. We believe this issue to be resolved and will be reported as instructed from this point forward.	07/01/2021	Mitch Antle
2021-011	Lack of County-Wide Controls Over Major Federal Program – Coronavirus Relief Fund	No corrective action taken.	06/30/2025	Mitch Antle
2021-012	Lack of Internal Controls Over Major Federal Program – Coronavirus Relief Fund	No corrective action taken.	06/30/2025	Mitch Antle



Cindy Byrd, CPA | State Auditor & Inspector

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