

**SEQUOYAH COUNTY 911 TRUST AUTHORITY  
SALLISAW, OKLAHOMA**

**AUDITED FINANCIAL STATEMENTS AND NOTES  
For the Year Ended June 30, 2023**

**AUDITED BY:**

Robert St. Pierre, C.P.A., P.C.  
Certified Public Accountant  
1113 N. Second Street  
Stilwell, Oklahoma 74960

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**For the Year Ended June 30, 2023**

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**INDEPENDENT**

**AUDITOR'S**

**REPORTS**

# ROBERT ST. PIERRE, C.P.A., P.C.

**Certified Public Accountant**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Sequoyah County 911 Trust Authority  
Sallisaw, Oklahoma

### Report on the Audit of the Financial Statements

#### **Opinions**

We have audited the accompanying financial statements of the Sequoyah County 911 Trust Authority (the "Authority", as of and for the year ended **June 30, 2023**, and the related notes to the financial statements, which collectively comprise the Sequoyah County 911 Trust Authority's basic financial statements as listed in the table of contents.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinions section of our report, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Sequoyah County 911 Trust Authority, as of **June 30, 2023**, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Qualified Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (Government Auditing Standards). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Sequoyah County 911 Trust Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Management has not adopted Governmental Accounting Standards Board No. 68, Accounting and Financial Reporting for Pensions for the retirement fund. Accounting principles generally accepted in the United States of America require that assets, liabilities, deferred outflows of resources, and deferred inflows of resources for defined benefit pension plans have an actuarial study to determine the effect on net position. The amount by which this departure would affect the assets, liabilities, deferred outflows of resources, deferred inflows of resources, and net position has not been determined.

#### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free of material misstatement, whether due to fraud or error.

In preparing the financial statements, Management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Sequoyah County 911 Trust Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Sequoyah County 911 Trust Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Sequoyah County 911 Trust Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### **Other Matters**

Management has omitted Management Discussion and Analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

#### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have issued a report dated **May 15, 2024**, on our consideration of Sequoyah County 911 Trust Authority's, internal controls over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Sequoyah County 911 Trust Authority's internal control over financial reporting and compliance.

*Robert St. Pierre*

Robert St. Pierre, C.P.A., P.C.  
Stilwell, Oklahoma  
**May 15, 2024**

**FINANCIAL  
STATEMENTS**

**SEQUOYAH COUNTY 911 TRUST AUTHORITY**  
**STATEMENT OF NET POSITION**  
**As of June 30, 2023**

<b>ASSETS</b>		<b>2023</b>
<b>CURRENT ASSETS</b>		
Cash and Cash Equivalents (Note C)	\$	376,125
Accounts Receivable ( <i>Net of Allowance</i> ) (Note F)		75,790
Pre-Paid Expenses		9,053
<b>TOTAL CURRENT ASSETS</b>		<b>460,968</b>
<b>FIXED ASSETS (Note I)</b>		
Buildings		99,410
Equipment		579,855
Office Equipment		210,578
Vehicles		71,242
Software		19,417
Right to Use Asset		15,530
<i>Less: Accumulated Depreciation</i>		<i>(693,416)</i>
<b>TOTAL FIXED ASSETS</b>		<b>302,616</b>
<b>TOTAL ASSETS</b>	<b>\$</b>	<b>763,584</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable	\$	28,593
Payroll Liabilities		11,776
Current Portion of Lease Payable (Note H)		2,631
<b>TOTAL CURRENT LIABILITIES</b>		<b>43,000</b>
<b>LONG TERM LIABILITIES</b>		
Accrued Compensated Absences		13,287
Long Term Lease Payable (Note H)		12,899
<b>TOTAL LONG TERM LIABILITIES</b>		<b>26,186</b>
<b>TOTAL LIABILITIES</b>		<b>69,186</b>
<b>NET POSITION</b>		
Net Investment in Capital Assets		287,086
Unrestricted Net Position		407,312
<b>TOTAL NET POSITION</b>	<b>\$</b>	<b>694,398</b>

**SEQUOYAH COUNTY 911 TRUST AUTHORITY**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended June 30, 2023**

	<b>2023</b>
<b>OPERATING REVENUES</b>	
Surcharges	\$ 137,292
Wireless Surcharges	392,707
Dispatch Services	175,150
Miscellaneous Income	9,426
	<hr/>
<b>TOTAL REVENUE AND SUPPORT</b>	<b>714,575</b>
	<hr/>
<b>OPERATING EXPENSES</b>	
Salaries & Wages	461,565
Payroll Taxes	39,763
Employee Benefits	128,448
Workers Comp	880
Advertising	1,329
Vehicles	9,056
Mapping Services	20,446
Dues & Subscriptions	3,351
Bank Service Charges	914
Insurance	13,360
Office Expenses	8,836
Professional Fees	17,500
Repairs & Maintenance	2,531
Equipment Rental	3,808
Equipment Installation	2,257
Maintenance Agreement	40,665
Supplies	10,398
Telephone & Internet	51,616
Training	3,236
Travel & Meals	1,848
Utilities	2,875
Miscellaneous	(3,570)
Depreciation	41,361
	<hr/>
<b>TOTAL OPERATING EXPENSES</b>	<b>862,473</b>
	<hr/>
<b>NET INCOME (LOSS) FROM OPERATIONS</b>	<b>(147,898)</b>
	<hr/>
<b>NONOPERATING REVENUE (EXPENSE)</b>	
ARPA Grant from County	8,976
OEM Grant	46,568
Interest Income	378
	<hr/>
<b>TOTAL NONOPERATING REVENUE (EXPENSES)</b>	<b>55,922</b>
	<hr/>
<b>CHANGE IN NET POSITION</b>	<b>(91,976)</b>
	<hr/>
<b>NET POSITION BEGINNING OF YEAR</b>	<b>786,374</b>
	<hr/>
<b>NET POSITION END OF THE YEAR</b>	<b>\$ 694,398</b>
	<hr/>



**SEQUOYAH COUNTY 911 TRUST AUTHORITY**  
**STATEMENT OF CASH FLOWS**  
For the Year Ended June 30, 2023

	<b>2023</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Receipts From Operations	\$ 791,480
Other Receipts	-
Payments of Suppliers and Vendors	(188,650)
Payments to Employees and Benefits	(633,038)
<b>Net Cash Provided (Used) By Operating Activities</b>	<u>(30,208)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Interest Income	378
Purchase of Fixed Assets	(43,744)
<b>Net Cash Provided by Investing Activities</b>	<u>(43,366)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Acquisition of Property Plant & Equipment	<u>15,530</u>
<b>Net Increase (Decrease) in Cash, Cash Equivalents and Restricted Cash</b>	(58,044)
<b>Cash, Cash Equivalents and Restricted Cash Beginning of Year</b>	434,169
<b>Cash, Cash Equivalents and Restricted Cash End of Year</b>	<u><u>\$ 376,125</u></u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>	
<b>Net Income (Loss) from Operations</b>	\$ (92,355)
<b>Adjustments:</b>	
Depreciation	41,361
Accounts Receivable	21,361
Prepaid Insurance	6,120
Accounts Payable	(4,313)
Accrued Compensated Absences	<u>(2,382)</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u><u>\$ (30,208)</u></u>

**FINANCIAL**

**STATEMENT**

**NOTES**

**SEQUOYAH COUNTY 911 TRUST AUTHORITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended June 30, 2023**

**NOTE A: NATURE OF THE ORGANIZATION**

Sequoyah County 911 Trust Authority (the “Authority”) was formed December 1, 1995 as a public trust under the provisions of Title 60, Oklahoma Statutes 176 to 180, as amended and supplemented and other applicable statutes of the State of Oklahoma. The express purpose of the Authority is to provide for collection of, monitoring, and safeguarding of public funds collected to pay for the installation and maintenance of the lines and equipment for 911 emergency phone services in the designated areas of Sequoyah County of Eastern Oklahoma.

The Authority is governed by five trustees, which are appointed by the Sequoyah County Board of Commissioners. The trustees must be citizens and residents of Sequoyah County and they have staggered terms of office.

The Trustees are authorized to conduct all powers and duties set forth in the Trust Indenture. The Trust Indenture specifically limits trustees by providing that any transaction exceeding \$10,000 must have the approval of the Sequoyah County Board of Commissioners.

**NOTE B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Presentation**—The Authority's financial statements are prepared in conformity with principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities.

The Authority accounts for its operations as an enterprise fund. An enterprise fund is a proprietary type fund used to account for operations that are financed and operated in a manner similar to private business enterprises-where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

**Financial Reporting**—The accompanying financial statements have been prepared using the economic resources measurement focus and the accrual basis of accounting and reflect transactions on behalf of the Authority. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

**Financial Instruments**—The carrying value of cash and cash equivalents, restricted cash, accounts receivable, accounts payable and accrued liabilities, are stated at carrying cost at June 30, 2023, which approximates fair value due to the relatively short maturity of these instruments. Other financial instruments held at year-end are investments, which are stated at fair value.

**Cash and Cash Equivalents**— For purposes of the statement of cash flows, cash equivalents includes cash on hand and in banks except for cash equivalents associated with the investment accounts. Restricted cash is combined with cash and cash equivalents for purposes of the consolidated statement of cash flows.

For the purpose of the statement of cash flows, the Authority considers all unrestricted, highly liquid investments with an initial maturity of three months or less to be cash equivalents.

**Receivables**—Accounts receivable are stated at the amount management expect to collect from outstanding balances. Management provides for probable uncollectible amounts through a charge to bad debt expense and a credit to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts or pledges receivable. There was a \$0 valuation allowance for accounts receivable as of June 30, 2023.

**Property and Equipment**—It is the Authority’s policy to capitalize property and equipment over \$500. Equipment and leasehold improvements are stated at cost if purchased or fair value at the date of contribution if contributed. The cost of repairs and maintenance are charged to expense when incurred. Depreciation and amortization are provided using the straight-line method over the estimated useful lives as follows:

Buldings Improvements	7 Years
Equipment	5-10 Years
Office Equipment	5-7 Years
Vehicles	5 Years
Software	10 Years

**Concentration of Credit Risk**—Financial instruments that potentially subject the Authority to concentration of credit risk consist primarily of receivables and cash. The concentration of credit risk with respect to receivables is limited due the fact that most of the receivables are from government agencies. The Authority does not require collateral or other security to support receivables. The Authority holds substantially all of its cash with one financial institution. These balances may at times exceed FDIC insurance limits.

**Use of Estimates**—The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Revenue**—Earned income consists of income from fee for services contracts with the Sequoyah County Sheriff’s Department and a local ambulance provider and other miscellaneous sources. Revenue also consists of surcharges on land line telephones as well as taxes assessed on wireless telephones.

**Compensated Absences**—Employees earn vacation and sick pay in varying amounts based upon length of service with the Authority. Employees can carryforward unused sick and vacation days from year to year. Upon termination from the Authority, employees are paid up to one hundred seventy-two hours of accumulated unused vacation. Accumulated sick pay is paid only upon retirement from the Authority. The Authority had \$13,287 for accrued compensated absences at June 30, 2023.

**Net Position**—Net position of the Authority are classified in three components. Net investment in capital assets, net of related debt, consists of capital assets net of accumulated depreciation and reduced by the outstanding balances of borrowings used to finance the purchase or construction of those assets. Restricted expendable net assets are noncapital assets that must be used for a particular purpose as specified by creditors, grantors, or donors external to the Authority, including amounts deposited with trustees as required by bond indentures, reduced by the outstanding balances of any related borrowings. Unrestricted net assets are remaining assets less remaining liabilities that do not meet the definition of invested In capital assets, net of related debt or restricted expendable.

**Advertising**—The Authority expenses advertising costs as they are incurred. During the current year there was \$1,329 spent on advertising cost.

**Income Taxes**—The Authority is exempt from income taxes as a governmental agency.

**NOTE C: CASH AND CASH EQUIVALENTS**

Cash and cash equivalents as of June 30, 2023 consists of the following:

	<u>2023</u>
Petty Cash	\$ 107
General Account (Firststar Bank)	243,275
Equipment Account (Firststar Bank)	78,084
Wireless Account (Firststar Bank)	<u>54,660</u>
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b><u>\$ 376,126</u></b>

At June 30, 2023, all of the deposits were covered by FDIC insurance or pledged collateral. FDIC limits are \$250,000 per depositor.

**NOTE D: CONCENTRATION OF CREDIT RISK**

The Authority's accounts receivable consists of monies due primarily from various state, federal, and local contracts and programs. The fair value of these receivables approximates the recorded amounts as of June 30, 2023.

The Authority maintains its cash balances in institutions insured by the FDIC. Deposits are carried at cost. Bank balances at year-end are categorized as follows to give an indication of the level of risk assumed by the Authority. At year end, the Authority did not have any cash deposits that were not insured against loss.

**NOTE E: INVENTORY**

Expendable items are reflected as expenditures when purchased. Merchandise on hand at June 30, 2023, is determined as immaterial; therefore, no inventories have been reflected in the financial statements.

**NOTE F: ACCOUNTS RECEIVABLE**

The majority of receivables are from state agencies. When an account is determined to be uncollectible, it is written off and charged to the current year's operations or to allowance for doubtful accounts. Accounts receivable, net of the estimated allowance at June 30, 2023, consisted of the following:

<b>ACCOUNTS RECEIVABLE AT YEAR END</b>	<b>2023</b>
Current Receivables	\$ 45,950
1-30 Days Past Due	29,840
30-60 Days Past Due	-
Over 60 Days Past Due	-
Over 120 Days Past Due	-
<i>Allowance For Doubtful Accounts</i>	-
<b>TOTAL RECEIVABLES</b>	<b>\$ 75,790</b>

#### **NOTE G: EMPLOYEE RETIREMENT PLAN**

Sequoyah County 911 Trust Authority, has a defined benefit plan through Oklahoma Public Employees Retirement System (OPERS), covering substantially all employees with one year of service. GASB 68 requires additional disclosures as well as reporting of the assets, liabilities, deferred inflows and out flows of resources for a defined benefit plan, the organization has chosen not to report all the associated disclosures and other reporting the Auditor's report has been modified to express a qualified opinion due to the omission of GASB 68 requirements. During the fiscal year ended June 30, 2023, the Authority paid \$48,705 into the OPERS retirement plan on behalf of its employees.

#### **NOTE H: LEASES**

On June 27, 2023 the authority entered into a lease agreement with Leaf Capital Funding, LLC for a EPSON T7770d copy machine. The lease is a 60-month lease with payments of \$314.90. The lease is recorded as a right to use asset for \$15,530 with an imputed interest rate of 8%. The following is a schedule of future maturities of the lease:

<b>Payable To:</b>	<b>Date Note Matures</b>	<b>Collateral Pledged</b>	<b>Rate Of Interest</b>	<b>Original Balance</b>	<b>Current Balance</b>
Leaf Capital Funding	06/27/28	Copy Machine	8.00%	\$ 15,530	\$ 15,530
				<u>\$ 15,530</u>	<u>\$ 15,530</u>

The total future scheduled maturities of long-term lease are as follows:

Years ending June 30:		<b>Principal</b>	<b>Interest</b>
Current Portion			
2025	\$	2,631	\$ 1,147
2026		2,850	929
2027		3,086	692
2028		3,343	436
Thereafter		3,620	159
<b>TOTALS</b>	<b>\$</b>	<b>15,530</b>	<b>\$ 3,363</b>

The Authority also entered into a 36-month operating lease on February 23, 2023 for a printer at \$89 per month. During the year ending June 30, 2023, the Authority paid \$356 in lease maintenance fees.

**NOTE I: FIXED ASSETS**

Fixed asset activity for the year ended June 30, 2023 was as follows:

	<b>July 1, 2022</b>	<b>Additions</b>	<b>Retirements</b>	<b>June 30, 2023</b>
911 Equipment	\$ 570,879	8,976	-	\$ 579,855
Vehicles	71,242	-	-	71,242
Office Equipment	210,578	15,530	-	226,108
Software	9,217	10,200	-	19,417
Building Improvements	90,372	9,038	-	99,410
	952,288	43,744	-	996,032
<i>Less: Accumulated Depreciation</i>	<i>(652,055)</i>	<i>(41,361)</i>	<i>-</i>	<i>(693,416)</i>
<b>Net Fixed Assets</b>	<b>\$ 300,233</b>	<b>2,383</b>	<b>-</b>	<b>\$ 302,616</b>

**NOTE J: EVALUATION OF SUBSEQUENT EVENTS**

The Authority has evaluated subsequent events through **May 15, 2024**, the date which the financial statements were available to be issued.

**SUPPLEMENTARY**

**INFORMATION**



# ROBERT ST. PIERRE, C.P.A., P.C.

**Certified Public Accountant**

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## **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 Board of Directors  
Sequoyah County 911 Trust Authority  
Sallisaw, Oklahoma

We have audited, in accordance with the 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 financial statements of Sequoyah County 911 Trust Authority as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements and have issued our report dated **May 15, 2024** which was modified to reflect the omission of adoption of GASB 68 and the related disclosures.

### **Report on Internal Control over Financial Reporting**

In planning and performing our audit, we considered Sequoyah County 911 Trust Authority's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Sequoyah County 911 Trust Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of Sequoyah County 911 Trust Authority'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 a 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 a 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 of this section 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 have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2023-1 that we consider to be a significant deficiency.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Sequoyah County 911 Trust Authority's financial statements are 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Sequoyah County 911 Trust Authority's Response to Findings**

Sequoyah County 911 Trust Authority's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Sequoyah County 911 Trust Authority's response was not subjected to the auditing procedures applied in the audit of the financial statements 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.

*Robert St. Pierre*

Robert St. Pierre C.P.A., P.C.  
Stilwell, Oklahoma  
May 15, 2024

**SEQUOYAH COUNTY 911 TRUST AUTHORITY**  
**SCHEDULE OF FINDINGS AND RESPONSES**  
**For the Year Ended June 30, 2023**

**2023-1: Internal Controls Over Financial Statement Preparation**

**Criteria:** The Authority is required to maintain systems of controls and have trained personnel with the knowledge and expertise concerning Governmental Accounting Standards Board (GASB) pronouncements to prepare and/or review GAAP based financial statements and footnote disclosures.

**Condition:** The Authority does not have sufficient internal controls over the preparation and review of the Generally Accepted Accounting Principles (GAAP) based financial statements and footnote disclosures. Management may fail to prevent or detect financial statement and footnote disclosure errors.

**Cause:** The Authority does not maintain systems of controls over the preparation of financial statements and footnote disclosures in accordance with GAAP.

**Effect:** Management may fail to prevent or detect financial statement and footnote disclosure errors.

**Recommendation:** The Authority should implement systems of internal controls, to the extent possible, regarding the preparation and/or review of GAAP based financial statements and footnote disclosures by trained personnel with knowledge of GASB pronouncements which ensures the statements and disclosures are free from errors.

**Responsible Official's Response:** Management will monitor the systems of internal controls relating to the preparation of the GAAP based financial statements and footnote disclosures and implement the corrective procedures to the extent possible.

**SEQUOYAH COUNTY 911 TRUST AUTHORITY**  
**SCHEDULE OF OF FEDERAL ASSISTANCE**  
**For the Year Ended June 30, 2023**

Grantor / Pass- Through Grantor/ Program Title	AL Number	Contract Period	Contract Expenditures
<b><u>National Telecommunications and Information Administration</u></b>			
911 Grant Program	20.615	7/1/2022 6/30/2023	<u>\$ 46,568</u>
<b>Total National Telecommunications and Information Administration</b>			<u>46,568</u>
<b>TOTAL FEDERAL ASSISTANCE</b>			<u><u>\$ 46,568</u></u>

Administrative overhead is not allocated to programs of the Sequoyah County 911 Trust  
Authority

This schedule is prepared on the accrual basis of accounting.