# TOWN OF BYARS, OKLAHOMA

## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2024

## THE TOWN OF BYARS, OKLAHOMA

### INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

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To the Specified Users of the Report:

Town Council, Town of Byars Byars, Oklahoma

Trustees of the Byars Public Works Authority Byars, Oklahoma

Oklahoma Office of State Auditor and Inspector Oklahoma City, Oklahoma

#### **Report on Applying Agreed-Upon Procedures**

We have performed the procedures enumerated below which were agreed to by the specified users of the report as identified above, and as defined within the applicable state laws of the State of Oklahoma solely to assist the Town and Public Works Authority in meeting its financial accountability requirements as prescribed by applicable Oklahoma law and evaluating compliance with specified legal or contractual requirements for the fiscal year ended June 30, 2024. Management of the Town of Byars (the Town) and the Byars Public Works Authority (the Authority) are responsible for the Town's and the Authority's financial accountability and its compliance with those legal and contractual requirements.

The Town and the Authority has agreed to and acknowledge that the procedures performed are appropriate to meet the intended purpose of meeting their financial accountability requirements as prescribed by applicable Oklahoma law and evaluating compliance with specified legal or contractual requirements for the fiscal year ended June 30, 2024. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

#### **Procedures and Findings**

As to the Town of Byars as of and for the fiscal year ended June 30, 2024:

1. **Procedures Performed**: From the Town's trial balances, we prepared a cash basis schedule of changes in fund balances for each fund (see accompanying Exhibit 1) and compared the schedule results to the statutory prohibition of creating fund balance deficits to report any observed instances of noncompliance.

Findings: No instances of noncompliance observed.

2. **Procedures Performed**: We agreed the Town's material fiscal year-end bank account balances to bank statements, and traced the timely clearance of significant reconciling items to report any significant or unusual instances of reconciling items that have not cleared. Additionally, we determined if any bank accounts exist that are not under Town Board purview.

Findings: No instances of noncompliance were observed.

3. **Procedures Performed**: We compared the Town's uninsured deposits at fiscal year-end to the fair value of pledged collateral to report any amounts of uninsured and uncollateralized deposits.

Findings: At June 30, 2024, all deposits were covered by FDIC or by additional collateral pledged.

4. **Procedures Performed:** We haphazardly selected two (2) months of bank statements of the General Fund and confirmed cash deposits were made in the appropriate account(s) and verified receipts and/or posting reports agree to the daily deposits.

**Findings:** We obtained and reviewed at the September and May bank statements. Due to the nature of activity accounted for in the General Fund, there were no cash receipts.

5. **Procedures Performed:** We inquired of various Town staff if any instances of known fraud, illegal act, or noncompliance with law and regulations have occurred.

Findings: No instances were voiced or observed.

6. **Procedures Performed:** We compared the Town's use of material restricted revenues and resources to their restrictions to report any observed instances of noncompliance.

Findings: No instances of noncompliance were observed.

7. **Procedures Performed:** We determined the establishment of policies related to adjustments, writedowns, or write-offs for various receivables due to the municipality and selected a sample of adjustments to test for adherence to policies and for appropriate supporting documentation.

Findings: The Town does not have any material receivables that had any adjustments to their balance.

**8. Procedures Performed:** For the following four positions: town administrator, town clerk, town treasurer and payroll clerk, we obtained the authorized and documented payrate by the governing body. We inquired of the payroll clerk or equivalent if any employees received compensation over and above their authorized salary or hourly rate and traced it to appropriate documentation of authorization of such pay.

Findings: No instances of noncompliance were voiced or observed.

**9. Procedures Performed:** We determined the establishment of policies of use of debit and/or credit cards and selected a sample of transactions to test for supporting documentation, proper municipal purpose, and adherence to prescribed policies.

**Findings:** The Town does not use debit or credit cards, therefore no policies or procedures exist for their use.

As to the Byars Public Works Authority, as of and for the fiscal year ended June 30, 2024:

1. **Procedures Performed:** From the Authority's trial balances, we prepared a cash basis schedule of changes in fund balances for each fund (see accompanying Exhibit 1) and compared the schedule results to the statutory prohibition of creating fund balance deficits to report any observed instances of noncompliance.

Findings: No instances of noncompliance were observed.

2. **Procedures Performed:** We agreed the Authority's material fiscal year-end bank account balances to bank statements, and traced the timely clearance of significant reconciling items to report any significant or unusual instances of reconciling items that have not cleared. Additionally, we determined if any bank accounts exist that are not under Town Board purview.

Findings: No instances of noncompliance were observed.

3. **Procedures Performed:** We compared the Authority's uninsured deposits at fiscal year-end to the fair value of pledged collateral to report any amounts of uninsured and uncollateralized deposits.

Findings: At June 30, 2024, all deposits were covered by FDIC or by additional collateral pledged.

4. **Procedures Performed:** We haphazardly selected two (2) months of bank statements of the utility fund and confirmed cash deposits were made in the appropriate account(s) and verified receipts and/or posting reports agree to the daily deposits.

**Findings:** We obtained and reviewed the September and May bank statements for the BPWA. Multiple days of cash deposits were observed.

5. **Procedures Performed:** We inquired of various Authority staff if any instances of known fraud, illegal act, or noncompliance with law and regulations have occurred.

Findings: No instances were voiced or observed.

6. **Procedures Performed:** We compared the Authority's use of material restricted revenues and resources to their restrictions to report any observed instances of noncompliance.

Findings: No instances of noncompliance were observed.

7. **Procedures Performed:** We determined the establishment of policies related to adjustments, writedowns, or write-offs for various receivables due to the municipality and selected a sample of adjustments to test for adherence to policies and for appropriate supporting documentation.

**Findings:** The Authority does not have an official written policy for adjustments to utility receivables. However, each adjustment is decided on individually at the monthly council meetings. In fiscal year 2024, the Authority approved a total of 2 adjustments.

**8. Procedures Performed:** For the following four positions: town administrator, town clerk, town treasurer and payroll clerk, we obtained the authorized and documented payrate by the governing body. We inquired of the payroll clerk or equivalent if any employees received compensation over and above their authorized salary or hourly rate and traced it to appropriate documentation of authorization of such pay.

**Findings:** The positions listed above are paid for by the Town, therefore, no inquiries were made for the Authority.

**9. Procedures Performed:** We determined the establishment of policies of use of debit and/or credit cards and selected a sample of transactions to test for supporting documentation, proper municipal purpose, and adherence to prescribed policies.

**Findings:** The Authority does not use debit or credit cards, therefore no policies or procedures exist for their use.

As to the Town of Byars and Byars Public Works Authority grant programs, as of and for the fiscal year ended June 30, 2024:

1. **Procedures Performed:** From the Town and Authority's trial balances, we prepared a schedule of grant activity for each grant/contract (see accompanying Exhibit 2) and compared the receipts and disbursements to grant agreements and supporting information to report any observed instances of noncompliance with the grant agreement.

Findings: No instances of noncompliance were observed.

We were engaged to conduct this agreed-upon procedures engagement in accordance with the attestation standards established by the American Institute of Certified Public Accountants to meet the requirements prescribed in Oklahoma Statutes §11-17.105-.107 and §60-180.1-.3, as amended. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Town or the Authority meeting their financial accountability requirements as prescribed by applicable Oklahoma law and evaluating compliance with specified legal or contractual requirements for the fiscal year ended June 30, 2024. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Town and the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the specified users, as identified above, and is not intended to be and should not be used by anyone other than these specified parties.

Crawford & associater, P. C.

Crawford & Associates, P.C. December 19, 2024

#### **EXHIBIT 1**

#### TOWN OF BYARS AND PUBLIC TRUST SUMMARY OF CHANGES IN FUND BALANCES - CASH BASIS FOR THE YEAR ENDED JUNE 30, 2024

	Beginning of Year Fund Balances		Current Year Change		End of Year Fund Balances	
TOWN:						
General Fund	\$	191,234	\$	(4,914)	\$	186,320
Street and Alley Fund		4,592		2,838		7,430
Capital Improvement Fund		21,442		3,557		24,999
Volunteer Fire Fund		30,615		1,013		31,628
Park Fund		1,360		-		1,360
Cemetery Care Fund		11,744		(2,364)		9,380
Cemetery Perpetual Care Fund		52,540		766		53,306
Town Subtotal		313,527		896		314,423
PUBLIC WORKS AUTHORITY:						
Byars Public Works Authority		200,379		(6,779)		193,600
PWA Subtotal		200,379		(6,779)		193,600
<b>Overall Totals</b>	\$	513,906	\$	(5,883)	\$	508,023

See independent accountant's report on agreed-upon procedures.

#### EXHIBIT 2

#### TOWN OF BYARS , OKLAHOMA SCHEDULE OF GRANT ACTIVITY - CASH BASIS Year Ended June 30, 2024

	Loca	Coronavirus State and Local FiscalRural Fire GrantRecovery FundsGrantU.S. Department of TreasuryOklahoma Depart Agricultur		Rural Fire Grant	
Awarding agency					
ALN	2	21.027		N/A	
Award Amount	\$	47,907	\$	9,994	
Program Budget		47,907		9,994	
Current Year Activity:					
Current Year Receipts:					
Received from agency Received from local match		-		9,994 -	
Total current year receipts		-		9,994	
Current Year Disbursements		23,595		9,994	
Beginning of Year Unexpended Grant Funds		47,907			
End of Year Unexpended Grant Funds		24,312			
Program To-Date Activity:					
Program To-Date Receipts:					
Received from agency Received from local match		47,907		9,994	
Total program To-Date Receipts		47,907		9,994	
Program To-Date Disbursements		23,595		9,994	
Program To-Date Unexpended Grant Funds	\$	24,312	\$	-	

See independent accountant's report on agreed-upon procedures.