

*Independent Auditor's Report*

***Rural Water and Sewer District No. 5, Canadian County***

*Year Ended August 31, 2020*

**RURAL WATER AND SEWER DISTRICT NO. 5, CANADIAN COUNTY  
EL RENO, OKLAHOMA  
August 31, 2020**

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## INDEPENDENT AUDITOR'S REPORT

The Honorable Board of Directors  
Rural Water and Sewer District No. 5, Canadian County  
El Reno, Oklahoma

### Report on the Financial Statements

We have audited the accompanying modified cash basis financial statements of the business-type activities of Rural Water and Sewer District No. 5, Canadian County, El Reno, Oklahoma, as of and for the year ended August 31, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for preparation of the financial statements 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 these financial statements 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 the 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 statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, 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 statements 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 statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

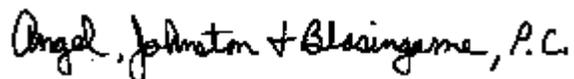
In our opinion, the financial statements referred to above present fairly, in all material respects, the modified cash basis financial position of the business-type activities of the Rural Water and Sewer District No. 5, Canadian County, El Reno, Oklahoma as of August 31, 2020, and the changes in modified cash basis financial position, and cash flows thereof for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

### **Basis of Accounting**

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated August 24, 2021, on our consideration of the District'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 District'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 the District's internal control over financial reporting and compliance.



Chickasha, Oklahoma  
August 24, 2021

**RURAL WATER AND SEWER DISTRICT NO. 5, CANADIAN COUNTY**  
**Statement of Net Position**  
**Modified Cash Basis**  
**August 31, 2020**

**ASSETS**

**Current Assets**

Cash and cash equivalents	\$	306,202
<i>Total Current Assets</i>		306,202

**Non Current Assets**

Land and other non-depreciable assets		1,060,646
Other capital assets, net of depreciation		83,705
<i>Total Non Current Assets</i>		1,144,351
 <i>Total Assets</i>		 1,450,553

**LIABILITIES**

**Current Liabilities**

<i>Total Current Liabilities</i>		-
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**Non Current Liabilities**

Notes payable		983,247
<i>Total Non Current Liabilities</i>		983,247
 <i>Total Liabilities</i>		 983,247

**NET POSITION**

Net investment in capital assets		161,104
Unrestricted		306,202
<i>Total Net Position</i>	\$	467,306

The accompanying notes are an integral part of the financial statements.

**RURAL WATER AND SEWER DISTRICT NO. 5, CANADIAN COUNTY**  
**Statement of Revenues, Expenses and Changes in Net Position**  
**Modified Cash Basis**  
**For the Year Ended August 31, 2020**

<b>Operating Revenues</b>	
Water revenue	\$ 376,669
Membership fees	17,747
Miscellaneous fees	1,904
<i>Total Operating Revenues</i>	396,320
 <b>Operating Expenses</b>	
Excavator	34,710
Parts	20,112
Maintenance and repair	11,801
Supplies	309
Automobile allowance	5,956
Salaries	34,800
Payroll taxes	2,868
Water purchases	195,659
Electric	4,172
Telephone	1,484
Office supplies	1,155
Postage	732
Water test fees	1,741
Miscellaneous	1,819
Insurance	9,329
Bank fee	150
Legal and professional	5,964
Maintenance agreement	6,693
Bond fee	500
Administrative fee	4,302
Depreciation expense	3,218
<i>Total Operating Expenses</i>	347,474
 <i>Operating Income (Loss)</i>	 48,846
 <b>Non-Operating Revenues (Expenses)</b>	
Interest income	152
Other income	10
Interest expense	(16,957)
<i>Total Non-Operating Revenues (Expenses)</i>	(16,795)
 <i>Change in Net Position</i>	 32,051
 <i>Net Position - Beginning of Year, restated</i>	 435,255
 <i>Net Position - End of Year</i>	 \$ 467,306

The accompanying notes are an integral part of the financial statements.

**RURAL WATER AND SEWER DISTRICT NO. 5, CANADIAN COUNTY**

**Statement of Cash Flows**

**Modified Cash Basis**

**For the Year Ended August 31, 2020**

**Cash flows from operating activities**

Receipts from customers	\$ 396,320
Payments to employees	(37,668)
Payments to suppliers	(306,588)
<i>Net cash provided by (used for) operating activities</i>	52,064

**Cash flows from noncapital financing activities**

Other income	10
<i>Net cash provided by (used for) noncapital financing activities</i>	10

**Cash flows from capital and related financing activities**

Proceeds from line of credit	187,102
Interest expense	(16,957)
Principal paid on long-term debt	(77,400)
Acquisition/construction of capital assets	(187,100)
<i>Net cash provided by (used for) capital and related financing activities</i>	(94,355)

**Cash flows from investing activities**

Investment income	152
<i>Net cash provided by (used for) investing activities</i>	152

<i>Net increase (decrease) in cash and cash equivalents</i>	(42,129)
<i>Cash and cash equivalents at beginning of year</i>	348,331
<i>Cash and cash equivalents at end of year</i>	\$ 306,202

**Reconciliation of operating income (loss) to net cash provided (used) by operating activities**

Operating income (loss)	48,846
Adjustment to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation expense	3,218
<i>Net cash provided by (used for) operating activities</i>	\$ 52,064

The accompanying notes are an integral part of the financial statements.

# **RURAL WATER AND SEWER DISTRICT NO. 5, CANADIAN COUNTY**

## **Notes to Basic Financial Statements For the Year Ended August 31, 2020**

### **Note 1 – Summary of Significant Accounting Policies**

#### **1.A. Reporting Entity**

Rural Water and Sewer District No. 5, Canadian County, Oklahoma (the District) was incorporated in 2002 under the laws of the State of Oklahoma in accordance with O.S. Title 82 and is a nonprofit corporation under Section 501(c)(12) of the Internal Revenue Code. The purpose of the District is to provide a water works system including distribution lines, pumping stations and storage facilities to service the members of the District. Prior to 2002, it was known as Heaston Rural Water Corporation.

The District is governed by a Board of Directors that consists of five members elected by the general membership.

#### **1.B. Basis of Presentation**

The District's fund is an enterprise fund. Enterprise funds are proprietary funds used to account for business-like activities provided to the general public. All activities of the District are business-type activities. These activities are financed primarily by user charges and the measurement of financial activity focuses on net income measurement similar to the private sector.

#### **1.C. Measurement Focus and Basis of Accounting**

Measurement focus refers to how transactions are recorded within the various financial statements. Basis of accounting refers to when transactions are recognized and recorded in the financial statements regardless of the measurement focus applied.

The District's financial statements use the economic resources measurement focus and are presented on the modified cash basis of accounting. Revenues are recognized when they are received and expenses are recorded when paid with the following modifications:

- Capital assets and the depreciation of those assets, where applicable.
- Long-term debt is recorded when incurred.

This basis is a basis of accounting other than accounting principles generally accepted in the United States of America. If the District utilized the basis of accounting recognized as generally accepted, the financial statements would use the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred.

**RURAL WATER AND SEWER DISTRICT NO. 5, CANADIAN COUNTY**

**Notes to Basic Financial Statements  
For the Year Ended August 31, 2020**

**Note 1 – Summary of Significant Accounting Policies, (continued)**

**1.D. Assets, Liabilities and Net Position,**

Cash & Cash Equivalents - The District considers all cash on hand, demand deposit accounts, interest bearing checking accounts and time deposit accounts including certificates of deposit and U.S. Treasury bills with maturities of three months or less to be cash and cash equivalents.

Capital Assets – The Authority’s assets acquired are capitalized and stated at historical cost or estimated historical cost, if actual historical cost is not available. A record of fixed assets has not been maintained by the Authority and have not been reported on the balance sheet in prior years. Therefore, the original cost of all fixed assets were estimated based on the Notes to Basic Financial Statements from the prior 7 years audits located on the Oklahoma State Auditor’s website. The District’s Board reviewed and approved all asset additions to the balance sheet and asset report.

Waterline System	30 to 40 Years
Office Equipment	5 to 10 Years
Other Equipment and Vehicles	5 to 15 Years

Current Liabilities - Current liabilities of the District is comprised of a loan with The Oklahoma Water Resources Board, and the current portion of long-term debt, (See Note 4).

Non-Current Liabilities – Long-term debt to be repaid from the District’s resources are reported as non-current liabilities in the Statement of Net Position. The long-term debt is presently comprised of one (1) note. See Note 4.

Net Position – Net position is divided into three components:

- a. *Net Investment in Capital Assets* – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributed to the acquisition, construction, or improvements of those assets.
- b. *Restricted net position* – Consists of net assets with constraints placed on the use either by 1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or 2) law through constitutional provisions or enabling legislation.
- c. *Unrestricted net position* – All other net assets that do not meet the definition of “restricted” or “net investment in capital assets.”

**RURAL WATER AND SEWER DISTRICT NO. 5, CANADIAN COUNTY**  
**Notes to Basic Financial Statements**  
**For the Year Ended August 31, 2020**

**Note 1 – Summary of Significant Accounting Policies, (continued)**

**1.D. Assets, Liabilities and Net Position, (continued)**

It is the District's policy to first use restricted net position prior to the use of unrestricted net position when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

**1.E. Revenues and Expenses**

Operating and Non-Operating Revenues – Operating revenues are considered those whose cash flows are related to operating activities, while revenue as related to financing, capital and investing activities are reported as non-operating.

Expenses – The District reports expenses relating to the use of economic resources.

**1.F. Estimates**

Certain estimates are made in the preparation of these modified cash basis financial statements, such as estimated lives for capital assets depreciation. Estimates are based on management's best judgment and may vary from actual results.

**Note 2 - Deposits, Investments, and Collateral**

Deposits and Investments - The District does not have a written investment policy at this time.

Custodial Credit Risk - Deposits – Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a written policy for custodial credit risk. The Federal Deposit Insurance Corporation (FDIC) insures deposits up to \$250,000 at each institution for all demand deposit accounts and up to \$250,000 at each institution for all time and savings accounts. The National Credit Union Administration (NCUA) insures deposits up to \$250,000 at credit unions. As of August 31, 2020, the District's funds exceeded the NCUA insurance exposing \$56,202 to custodial credit risk.

**RURAL WATER AND SEWER DISTRICT NO. 5, CANADIAN COUNTY**

**Notes to Basic Financial Statements  
For the Year Ended August 31, 2020**

**Note 3 - Capital Assets Activity**

Capital asset activity for the year ended August 31, 2020 was as follows:

	<b>Restated Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
Non-depreciable assets:				
Construction in Progress	\$ 873,545	\$ 187,101	\$ -	\$ 1,060,646
Total non-depreciable assets	<u>873,545</u>	<u>187,101</u>	<u>-</u>	<u>1,060,646</u>
Depreciable assets:				
Equipment	3,200	-	-	3,200
Office Equipment	1,025	-	-	1,025
Software	1,600	-	-	1,600
Water Line/ Improvements	<u>313,659</u>	<u>-</u>	<u>-</u>	<u>313,659</u>
Total depreciable assets	<u>319,484</u>	<u>-</u>	<u>-</u>	<u>319,484</u>
Less accumulated depreciation:				
Accumulated Depreciation	<u>232,561</u>	<u>3,218</u>	<u>-</u>	<u>235,779</u>
Net depreciable assets	<u>86,923</u>	<u>(3,218)</u>	<u>-</u>	<u>83,705</u>
Net Capital Assets	<u>\$ 960,468</u>	<u>\$ 183,883</u>	<u>\$ -</u>	<u>\$ 1,144,351</u>

**Note 4 – Short-term Debt/ Line of Credit**

Changes in short-term obligations for the year ended August 31, 2020, are as follows:

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>	<b>Balance Due in 1 year</b>
<b>Business-type Activities:</b>					
Notes from direct borrowings	\$ <u>873,545</u>	\$ <u>187,102</u>	\$ <u>77,400</u>	\$ <u>983,247</u>	\$ <u>-</u>

The District has a line of credit through a local bank in the amount of \$1,161,000. This line of credit carries an interest rate of 2.47% plus an administrative fee of 0.5% on the outstanding balance. If the borrower defaults in any payments, the defaulted amount carries an interest rate of 14%. The line of credit expires on March 15, 2049. During the year \$187,102 was borrowed and principal payments of \$77,400 were made. The balance of this line of credit at August 31, 2020 is \$983,247.

**RURAL WATER AND SEWER DISTRICT NO. 5, CANADIAN COUNTY**

**Notes to Basic Financial Statements  
For the Year Ended August 31, 2020**

**Note 5 – Water Purchase Contract**

On August 28, 2014, the District entered into a contract with El Reno Municipal Authority and City of El Reno which sets the cost of the water purchased by the District for a period of 20 years. The contract allows the District to purchase a maximum of 5,000,000 gallons per month with the option to request additional gallons from El Reno Municipal Authority on a case by case basis. The current rates are as follows: 1 – 749,999 = \$3.60, 750,000 – 1,499,999 = \$3.78, 1,500,000 – 2,000,000 = \$3.97 and 2,000,000 and up = \$4.17. A change in price per gallon is at the discretion of El Reno Municipal Authority and City of El Reno but will never be greater than the lowest rate charged to any other purchaser from El Reno Municipal Authority. The District will be given a 90 day notice before any rate increase. After the 20 year period, the contract will automatically renew for 10 years unless terminated in advance.

**Note 6 - Risk Management**

The District is exposed to various risks of loss related torts; theft of, damage to, and destruction of assets; business interruptions; errors and omissions; injuries to employees; employee health; and natural disasters. The District manages these various risks of loss by securing commercial insurance. Management believes such insurance coverage is sufficient to preclude any significant uninsured losses to the District. There have been no significant reductions in insurance coverage from the prior year and settlements have not exceeded coverage in the past three years.

**Note 7 - Commitments and Contingencies**

*Contingencies* – As of August 31, 2020, the District did not have any pending litigation or potential non-disclosed liabilities that management believes would have a material effect on the financial statements.

**Note 8 – Prior Period Adjustment**

Adjustments were made to the beginning net position to reflect prior period capital assets. The financial statements for 2019 have been retrospectively adjusted to reflect the prior period capital assets as follows:

Beginning Net Position (as previously reported)	\$ (525,213)
Prior Period Capital Assets Adjustment	<u>960,468</u>
Beginning Net Position, restated	<u>\$ 435,255</u>

**RURAL WATER AND SEWER DISTRICT NO. 5, CANADIAN COUNTY**

**Notes to Basic Financial Statements**

**For the Year Ended August 31, 2020**

**Note 9 - Subsequent Events**

Subsequent events were evaluated through the date of the audit report, which is the date the financial statements were available to be issued and it has been determined that no additional information needs to be added to the financial statements.

***REPORT ON INTERNAL CONTROL  
AND COMPLIANCE***

**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**

The Honorable Board of Directors  
Rural Water and Sewer District No. 5, Canadian County  
El Reno, 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 modified cash basis financial statements of the business-type activities of the Rural Water and Sewer District No. 5, Canadian County, El Reno, Oklahoma, as of and for the year ended August 31, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated, August 24, 2021. Our report on the financial statements disclosed, that, as described in Note 1 to the financial statements, the District prepares its financial statements on a modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Rural Water and Sewer District No. 5, Canadian County, El Reno, Oklahoma'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 an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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 District'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. We did identify certain deficiencies in

internal control, in the accompanying schedule of findings and responses that we consider to be material weaknesses. 2020-001

### **Compliance and Other Matters**

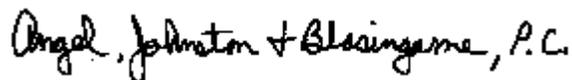
As part of obtaining reasonable assurance about whether Rural Water and Sewer District No. 5, Canadian County, El Reno, Oklahoma's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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 responses as items 2020-002.

### **Rural Water and Sewer District No. 5, Canadian County, El Reno, Oklahoma's, Response to Findings**

Rural Water and Sewer District No. 5, Canadian County, El Reno, Oklahoma's response to the findings identified in our audit are described in the attached corrective action plan. The District'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 District's internal control or on compliance. This report is an integral part of an audit performed in accordance with the *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Chickasha, Oklahoma  
August 24, 2021

**RURAL WATER AND SEWER DISTRICT NO. 5, CANADIAN COUNTY**  
**Schedule of Findings and Responses**  
**For the Year Ended August 31, 2020**

**2020-001** *Criteria* – The segregation of duties and responsibilities between different individuals for custody of assets, record keeping for those assets, and reconciliation of those asset accounts is an important control activity needed to adequately protect the District’s assets and ensure accurate financial reporting.

*Condition* – Presently the same individual performs all accounting functions; receives cash payments, makes bank deposits, and reconciles the monthly bank statements and prepares monthly financial summaries.

*Cause* – The District’s limited size and staffing resources have made it difficult for management to provide sufficient staffing to fully segregate incompatible duties in a cost-effective manner.

*Effect or Potential Effect* – Without sufficient segregation of duties, the risk significantly increases that errors and fraud related to the accounting functions, including misappropriation of assets, could occur and not be detected within a timely basis.

*Recommendation* – While it may not be cost effective to hire the additional administrative staff that would be necessary in order to adequately segregate the responsibilities, the Board should consider a formal evaluation of their risks associated with this lack of segregation of duties. In response to the identified risks, consideration should be given to identifying and implementing controls that could help mitigate the risks associated with lack of segregation of duties.

*Management Response* – See Corrective Action Plan.

**2020-002** *Criteria* – Oklahoma Statutes Title 62, Section 511-517 & 348.1 require deposits of public funds not exceed the federal insurance limit unless secured by acceptable collateral. Collateral, valued at market value, is required to secure uninsured deposits and includes a requirement that the treasurer review and determine the market value of the collateral not less than quarterly.

*Condition* – As of August 31, 2020, the District’s funds held at El Reno RIL Credit Union exceeded NCUA coverage and collateral coverage was not adequate, exposing \$56,202 to custodial credit risk.

*Cause* – A lack of monitoring through proper procedures and controls.

*Effect or Potential Effect* – Without sufficient collateral pledged, uncollateralized and uninsured deposits are at risk in the event of a credit union failure.

*Recommendation* – We recommend the Authority obtain a written collateral agreement with the credit union and the Treasurer should review the sufficiency of collateral pledged as needed, but not less than on a quarterly basis.

*Management Response* – See Corrective Action Plan.

**RURAL WATER AND SEWER DISTRICT NO. 5, CANADIAN COUNTY**  
**Schedule of Prior Year Audit Findings**  
**For the Year Ended August 31, 2020**

There were no findings for the 2018 – 2019 year audit.

***AUTHORITY'S CORRECTIVE ACTION PLAN***



CANADIAN COUNTY RW&SD #5  
HEASTON RURAL WATER DISTRICT  
PO BOX 1304  
EL RENO OK 73036  
405.262.1329  
heastonwater@yahoo.com

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AUDIT FINDINGS  
CORRECTIVE ACTION PLAN

AUDIT YEAR 2020

AUDIT FINDING REFERENCE NUMBER: 2020-001

MANAGEMENT RESPONSE:

The district does not have the staff to segregate duties. The board of director reviews and signs all receipts and the district requires two signers on checks written on their account. The board chairman will continue to monitor its accounts on a monthly basis and again at the quarterly meetings with all setting board members.

AUDIT FINDING REFERENCE NUMBER: 2020-002

MANAGEMENT RESPONSE:

We're aware RI Credit Union will not provide the district a collateral pledge for the funds over the federal insurance limit. The district will transfer the funds necessary to keep the districts monies protected. We are currently researching our options.

Fred Kappell  
Board Chairman

8-30-21  
Date