

## Independent Accountant's Report on Applying Agreed-Upon Procedures

Board of Trustees  
Jefferson County Healthcare Authority  
Waurika, Oklahoma

We have performed the procedures enumerated in the attachment to this report on the financial statement elements and accounts of Jefferson County Healthcare Authority (the Authority) as of and for the years ended September 30, 2022 and 2021. The management of the Authority is responsible for its financial statement elements, accounts, and items described in the attachment to this report.

The Authority has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the Authority's compliance with Oklahoma State Statute, Title 60-180.1, *Annual Audits*, as of and for the years ended September 30, 2022 and 2021. 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.

The procedures and the associated findings are described in the attachment to this report.

We were engaged by the Authority to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. 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 Authority's financial statement elements and accounts. 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 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 parties listed above and is not intended to be, and should not be, used by anyone other than these specified parties.

**Forvis Mazars, LLP**

Tulsa, Oklahoma  
June 5, 2024

# Jefferson County Healthcare Authority

## Attachment to Report Dated June 5, 2024

### ***Agreed-Upon Procedures***

We have performed the agreed-upon procedures as indicated below as required by Oklahoma State Statute, Title 60-180.1, *Annual Audits*, as of and for the years ended September 30, 2022 and 2021:

1. Obtain from the Authority a schedule of revenues, expenditures/expenses, and changes in net position and trace amounts to the Authority's trial balance.
2. Obtain from the Authority a listing of bank account balances, if any, in excess of \$50,000. For those accounts in excess of \$50,000, agree bank account balances to bank statements and trace deposits in transit, outstanding checks, and other reconciling items in excess of \$5,000 to supporting documentation and subsequent clearance.
3. Obtain from the Authority a listing of bank accounts, if any, in excess of FDIC-insured limits (\$250,000) and calculate the uninsured balance in excess of \$250,000. Obtain from the Authority documentation related to the fair value of pledged collateral to any balances in excess of \$250,000.
4. Obtain from the Authority a schedule of restricted revenues in excess of \$50,000, if any, with detailed descriptions of the restrictive nature of the revenues. Obtain from the Authority a detail of expenses related to restricted revenues with detailed descriptions of the nature of the expense. Obtain from the Authority the support document(s) describing the restriction(s) of the revenue and related expenditure of the restricted revenue. Compare restrictive nature of revenues to detailed descriptions of the nature of related expenses.
5. Obtain from the Authority documentation for requirements for separate funds, if any, and a listing of accounts established to track separate funds.
6. Obtain from the Authority documentation related to reserve accounts and debt service coverage requirements of bond indentures, if any, and whether any violations exist. Test the Authority's calculations for any such violations.

### ***Findings***

1. As a result of performing agreed-upon procedure number 1, we received from the Authority a schedule of revenues, expenses, and changes in net position and agreed that information to the Authority's trial balance. The activity for the years ended September 30, 2022 and 2021 is recapped below and resulted in a fund balance surplus:

	<b>2022</b>	<b>2021</b>
Revenues	\$ 471,160	\$ 429,702
Expenses	<u>20,432</u>	<u>30,031</u>
Fund balance surplus	<u><u>\$ 450,728</u></u>	<u><u>\$ 399,671</u></u>

Based on the information in the schedule of revenues, expenses, and changes in net position provided by management, there was a fund balance surplus of \$450,728 at September 30, 2022 and \$399,671 at September 30, 2021.

**Jefferson County Healthcare Authority**  
**Attachment to Report Dated June 5, 2024**

2. As a result of obtaining the listing of bank account balances from the Authority, no balances in excess of \$50,000 existed at September 30, 2022 and 2021. Therefore, we noted no exceptions as a result of performing agreed-upon procedure number 2.
3. Based on the listing of bank accounts provided by the Authority, there were no deposits that were not covered by FDIC insurance at September 30, 2022 and 2021. As there were no uninsured deposits at September 30, 2022 and 2021, the Authority did not have any documentation to provide us related to pledged collateral. Therefore, we noted no exceptions as a result of performing agreed-upon procedure number 3.
4. Based on the schedule of restricted revenues provided by the Authority, there were no material restricted revenues for the years ended September 30, 2022 and 2021. Therefore, we noted no exceptions as a result of performing agreed-upon procedure number 4.
5. Based on information obtained from the Authority, there is no document requiring the Authority to maintain separate funds. Therefore, we noted no exceptions as a result of performing agreed-upon procedure number 5.
6. Based on the loan documents provided by the Authority, there were no debt service coverage requirements or reserve account requirements as of and for the years ended September 30, 2022 and 2021. Therefore, we noted no exceptions as a result of performing agreed-upon procedure number 6.