



OKLAHOMA COUNTY SINGLE AUDIT REPORT

For the fiscal year ended June 30, 2024

Cindy Byrd, CPA
State Auditor & Inspector

**SINGLE AUDIT REPORT
OKLAHOMA COUNTY, OKLAHOMA
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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January 29, 2026

TO THE CITIZENS OF
OKLAHOMA COUNTY, OKLAHOMA

Transmitted herewith is the Single Audit Report of Oklahoma County, Oklahoma for the fiscal year ended June 30, 2024. Our audit report on the financial statements and 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* were issued under separate cover. The audit was conducted in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

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 also 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,

A handwritten signature in blue ink that reads "Cindy Byrd".

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR

**OKLAHOMA COUNTY, OKLAHOMA
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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Schedule of Expenditures of Federal Awards

**OKLAHOMA COUNTY, OKLAHOMA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Grantor's Number	Pass-Through to Subrecipients	Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
Food and Nutrition Service				
Passed Through the Oklahoma Department of Education:				
Child Nutrition Cluster				
School Breakfast Program	10.553	26500		\$ 59,599
National School Lunch Program	* 10.555	26500		106,782
Total U.S. Department of Agriculture Cluster				<u>166,381</u>
U.S. DEPARTMENT OF THE INTERIOR				
Direct Grant:				
Payments in Lieu of Taxes	15.226			18,113
Total U.S. Department of the Interior				<u>18,113</u>
U.S. DEPARTMENT OF JUSTICE				
Office of Justice Programs				
Direct Grant:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DJ-BX-0906		112,738
Edward Byrne Memorial Justice Assistance Grant Program	16.738	PBJAA-21-GG-01750-JAGX		78,881
Total Office of Justice Program				<u>191,619</u>
Office of Criminal Division				
Direct Grant:				
Equitable Sharing Program	16.922			23,733
Total U.S. Department of Justice				<u>215,352</u>
U.S. DEPARTMENT OF TRANSPORTATION				
National Highway Traffic Safety Administration (NHTSA)				
Passed Through the Oklahoma Highway Safety Office:				
State and Community Highway Safety	20.600	PT-23-03-25-16		63,061
State and Community Highway Safety	20.600	PT-24-03-30-17		254,604
Total U.S. Department of Transportation				<u>317,665</u>

*Partially Non-Cash Assistance

Continued on next page

The accompanying notes are an integral part of this schedule.

**OKLAHOMA COUNTY, OKLAHOMA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Grantor's Number	Pass-Through to Subrecipients	Federal Expenditures
Continued from previous page				
U.S. DEPARTMENT OF THE TREASURY				
Direct Grant:				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	SLFRP3722	<u>9,398,778</u>	<u>42,057,783</u>
Total of the Department of the Treasury			<u>9,398,778</u>	<u>42,057,783</u>
U.S. DEPARTMENT OF HOMELAND SECURITY				
Office of Federal Emergency Management Agency (FEMA)				
Passed Through the Oklahoma Department of Emergency Management:				
Hazard Mitigation Grant	97.039	4299-0050-OK		253,403
BRIC: Building Resilient Infrastructure and Communities	97.047			108,970
Passed Through the Oklahoma Department of Homeland Security:				
Emergency Management Performance Grants	97.042			12,612
Homeland Security Grant Program	97.067	1355.034		24,254
Homeland Security Grant Program	97.067	1330.07		17,052
Homeland Security Grant Program	97.067	1330.05		<u>7,070</u>
Total U.S. Department of Homeland Security				<u>423,361</u>
Total Expenditures of Federal Awards			<u>\$ 9,398,778</u>	<u>\$ 43,198,655</u>

*Partially Non-Cash Assistance

The accompanying notes are an integral part of this schedule.

**OKLAHOMA COUNTY, OKLAHOMA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

1. Summary of Significant Accounting Policies

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal award activity of Oklahoma County under programs of the federal government for the year ended June 30, 2024. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

A. Reporting Entity

The Governmental Accounting Standards Board (GASB) has set forth criteria to be considered in determining financial accountability. The reporting entity is the primary government of Oklahoma County as presented in the Annual Comprehensive Financial Report (ACFR). Component Units included in the ACFR prepare individual financial statements that meet the requirements of the Uniform Guidance and have not been included in this Schedule.

B. Basis of Presentation

Expenditure reported on the Schedule are reported on the cash basis of accounting, which is a basis of accounting other than generally accepted accounting principles. Revenue and expenditures are reported using the modified accrual basis of accounting in the ACFR. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

C. Non-Cash-Assistance-National School Lunch Program Assistance Listing 10.555

Non-cash assistance in the form of commodities was received from the Oklahoma State Department of Education. The federal value of \$12,030 is included in the Schedule of Expenditures of Federal Awards.

2. Indirect Cost Rate

Oklahoma County has elected to not use the 10 percent de minimis cost rate allowed for by 2 CFR § 200.414(f).

Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance



Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

TO THE OFFICERS OF
OKLAHOMA COUNTY, OKLAHOMA

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Oklahoma County's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on Oklahoma County's major federal program for the year ended June 30, 2024. Oklahoma County's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Oklahoma County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Oklahoma County and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of Oklahoma County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Oklahoma County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Oklahoma County's compliance based on our audit. 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 GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Oklahoma County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Oklahoma County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Oklahoma County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Oklahoma County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in

internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Oklahoma County's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Oklahoma County's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Oklahoma County's response was not subjected to the other 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.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Oklahoma County as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Oklahoma County's basic financial statements. We issued our report thereon dated November 13, 2025, which contained unmodified opinions on those financial statements. Our report included a reference to our reliance on other auditors. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, 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 is fairly stated in all material respects in relation to the basic financial statements as a whole.



CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR

November 13, 2025, except for our report on the Schedule of Expenditures of Federal Awards, for which the date is January 29, 2026.

**OKLAHOMA COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

SECTION 1 - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:..... Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?..... Yes
- Significant deficiency(ies) identified? None reported

Noncompliance material to the financial statements noted?..... No

For fiscal year 2024, the Annual Comprehensive Financial Report for Oklahoma County for the year ended June 30, 2024, was issued under separate cover dated November 13, 2025

Federal Awards

Internal control over major programs:

- Material weakness(es) identified?..... No
- 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? No

Identification of Major Programs

Assistance Listing Numbers

21.027

Name of Federal Program or Cluster

Coronavirus State and Local Fiscal Recover Funds

Dollar threshold used to distinguish between
Type A and Type B programs:..... \$1,295,790

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

**OKLAHOMA COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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 Statement Performed in Accordance With *Government Auditing Standards*

Finding 2024-001 – Lack of Internal Controls Over the Financial Statements and Disclosures (Repeat Finding – 2023-001)

Condition: Management of the County is responsible for preparing their Annual Comprehensive Financial Report (ACFR), which consists of the County’s basic financial statements, notes to the financial statements, and required supplementary information prepared in accordance with Generally Accepted Accounting Principles (GAAP). Management has not designed and implemented internal controls necessary to prepare the ACFR. Further, management does not possess the skills, knowledge, and experience needed to ensure the accurate and complete presentation of the ACFR. During the review of the original ACFR prepared by the County, the following weaknesses were noted:

- Infrastructure Additions totaling \$1,975,137 were left off the Capital Assets Schedule located in the Notes to the Financial Statements.
- The Statement of Fiduciary Net Position – Cash and investment – Custodial Funds amount was understated in the amount of \$1,180,507.
- \$14,892,110 was presented as Unearned Revenue in the General Fund but should have been presented as Revenue.
- \$7,000,000 in transfers in and out of the General Fund should not have been reported on the basic financial statements.

The items above were corrected on the appropriate financial statements and schedules after they were brought to the attention of the County.

Cause of Condition: Policies and procedures have not been designed and implemented to ensure the amounts and disclosures in the County’s basic financial statements, notes to the financial statements, and required supplementary information is identified and reported accurately.

Effect of Condition: These conditions resulted in the County continually having to present revised information for the ACFR and could result in misstated financial statements, notes to the financial statements, and required supplementary information.

Recommendation: The Oklahoma State Auditor and Inspector’s Office (OSAI) recommends the County design and implement policies and procedures to ensure all of the County’s financial activities are properly identified and reported accurately and completely.

Management Response:

Chairman of the Board of County Commissioners: The County Clerk has addressed and resolved all identified deficiencies. 1) The \$1,975,137 in Infrastructure Additions has been added to the Capital Assets Schedule in the Notes to the Financial Statements. 2) The understated Custodial Funds in the amount of

**OKLAHOMA COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

\$1,180,507 have been corrected on the Statement of Fiduciary Net Position. 3) The \$14,892,110 reported as Unearned Revenue in the General Fund is now presented as Revenue, and 4) The \$7,000,000 reported as transfers in and out of the General Fund have now been taken off as transfers on the basic financial statements. The County remains committed to continued improvement and is confident that ongoing efforts will lead to the elimination of all reportable findings in future audits. To that end, Oklahoma County continues to strengthen its internal controls by ensuring that appropriate systems, policies, procedures, and personnel are in place to support sound financial management and compliance. The County will maintain its focus on accurate, transparent, and efficient financial reporting in all areas of operation.

County Clerk: The Oklahoma County Clerk's office, under the leadership of Maressa Treat since April 2023, has prioritized stabilization and modernization of financial operations following a period of significant transition. Substantial progress has been made to rebuild the Accounting and Compliance department following the retirement of all three staff members in the year leading up to Treat's first term. Recruitment, onboarding, and professional development take time, and we remain committed to investing in our staff and equipping them with the knowledge and skills necessary to meet standards. Last year, when presented with this finding, we vowed to continue to develop our team and explore options that will strengthen our ability to deliver the ACFR, and we have delivered on that promise. Specifically, we have enhanced internal controls through the following means. We have:

- Developed written policies and procedures, together with an ACFR requirement checklist, to guide our staff in the submission of accurate and timely reports. Our documents clarify roles and responsibilities as well as timelines and data availability. Furthermore, these documents establish and record multiple layers of review, with County personnel conducting the final review, effectively establishing sound checks and balances.
- Created a tie-out binder, which uses circular links from the face of the financial statements to the footnotes, MD&A, and back. The tie-out binder helps the team conduct edit checks for each financial statement, to include rounding and footing checks.
- Hired an accomplished financial and operational executive with more than 30 years of public sector experience to oversee our Accounting and Compliance team. She has directed multimillion-dollar budgets, led cross-functional teams, and overseen complex compliance and audit initiatives across multiple state agencies.
- Engaged with reputable experts to provide governmental accounting support as well as training and development for our team.
- Dedicated a full-time IT staff member and engaged with an expert in the County enterprise system to help streamline financial reporting through Tyler Munis.
- Reconciled Construction in Progress (CIP) statements by comparing completed CIP projects to the fixed asset additions report.
- Reconciled intragovernmental transfers (General Fund to Public Buildings Authority and vice versa).
- Utilized County meeting minutes to validate transaction data.
- Strategically allotted time for specific focus on ACFR activities and reporting.

We are proud of the progress our team has made and will continue to refine our processes, build institutional knowledge and explore innovative solutions that enhance our ability to deliver the ACFR with accuracy and confidence.

**OKLAHOMA COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

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 2 – Establishing an Effective Internal Control System – Objectives of an Entity – OV2.16 states:

Management, with oversight by an oversight body, sets objectives to meet the entity’s mission, strategic plan, and goals and requirements of applicable laws and regulations. Management sets objectives before designing an entity’s internal control system. Management may include setting objectives as part of the strategic planning process.

The GAO Standards – Principle 4 – Demonstrate Commitment to Competence states:

Expectation of Competence

4.02 – Management establishes expectations of competence for key roles, and other roles at management’s discretion, to help the entity achieve its objectives. Competence is the qualification to carry out assigned responsibilities. It requires relevant knowledge, skills, and abilities, which are gained largely from professional experience, training, and certifications. It is demonstrated by the behavior of individuals as they carry out their responsibilities.

Additionally, Principle 13 – Use of Quality Information states:

Identification of Information Requirements

13.02 – Management designs a process that uses the entity’s objectives and related risks to identify the information requirements needed to achieve the objectives and address the risks. Information requirements consider the expectations of both internal and external users. Management defines the identified information requirements at the relevant level and requisite specificity for appropriate personnel.

Data Processed into Quality Information

13.05 – Management processes the obtained data into quality information that supports the internal control system. This involves processing data into information and then evaluating the processed information so that it is quality information. Quality information meets the identified information requirements when relevant data from reliable sources are used. Quality information is appropriate, current, complete, accurate, accessible, and provided on a timely basis. Management considers these characteristics as well as the information processing objectives in evaluating processed information and makes revisions when necessary so that the information is quality information. Management uses the quality information to make informed decisions and evaluate the entity’s performance in achieving key objectives and addressing risks.

**OKLAHOMA COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

A basic objective of (GAAP) is to provide accurate and reliable information.

The County is required to present a financial statement for each fiscal year ended June 30. Title 19 O.S. § 171 states, in part,

Unless the county elects to prepare its financial statement in accordance with Generally Accepted Accounting Principles as prescribed by the Governmental Accounting Standards Board, the county shall present their financial statements in a regulatory basis of accounting.

SECTION 3 – Independent Auditor’s Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance

No matters were reported.

APPENDIX A

CORRECTIVE ACTION PLAN

(Prepared by County Management)

significant transition. Substantial progress has been made to rebuild the Accounting and Compliance department following the retirement of all three staff members in the year leading up to Treat's first term. Recruitment, onboarding, and professional development take time, and we remain committed to investing in our staff and equipping them with the knowledge and skills necessary to meet standards.

Last year, when presented with this finding, we vowed to continue to develop our team and explore options that will strengthen our ability to deliver the ACFR, and we have delivered on that promise. Specifically, we have enhanced internal controls through the following means. We have:

- Developed written policies and procedures, together with an ACFR requirement checklist, to guide our staff in the submission of accurate and timely reports. Our documents clarify roles and responsibilities as well as timelines and data availability. Furthermore, these documents establish and record multiple layers of review, with County personnel conducting the final review, effectively establishing sound checks and balances.
- Created a tie-out binder, which uses circular links from the face of the financial statements to the footnotes, MD&A, and back. The tie-out binder helps the team conduct edit checks for each financial statement, to include rounding and footing checks.
- Hired an accomplished financial and operational executive with more than 30 years of public sector experience to oversee our Accounting and Compliance team. She has directed multimillion-dollar budgets, led cross-functional teams, and overseen complex compliance and audit initiatives across multiple state agencies.
- Engaged with reputable experts to provide governmental accounting support as well as training and development for our team.
- Dedicated a full-time IT staff member and engaged with an expert in the County enterprise system to help streamline financial reporting through Tyler Munis.

		<ul style="list-style-type: none">• Reconciled Construction in Progress (CIP) statements by comparing completed CIP projects to the fixed asset additions report.• Reconciled intragovernmental transfers (General Fund to Public Buildings Authority and vice versa).• Utilized County meeting minutes to validate transaction data.• Strategically allotted time for specific focus on ACFR activities and reporting. <p>We are proud of the progress our team has made and will continue to refine our processes, build institutional knowledge, and explore innovative solutions that enhance our ability to deliver the ACFR with accuracy and confidence.</p>		
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APPENDIX B

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

(Prepared by County Management)



BRIAN MAUGHAN
COUNTY COMMISSIONER
Oklahoma County District Two

**Summary Schedule of Prior Audit Findings
in accordance with 2 CFR § 200.511b
for the fiscal year ended June 30, 2024**

FINANCIAL AUDIT FINDINGS

Finding 2023-001

Lack of Internal Controls Over Financial Statements and Disclosures

Finding Summary: Management of the County is responsible for preparing their Annual Comprehensive Financial Report (ACFR), which consists of the County's basic financial statements, notes to the financial statements, and required supplementary information prepared in accordance with Generally Accepted Accounting Principles (GAAP). Management has not designed and implemented internal controls necessary to prepare the ACFR. Further, management does not possess the skills, knowledge, and experience needed to ensure the accurate and complete presentation of the ACFR. During the review of the original ACFR prepared by the County, the following weaknesses were noted:

- Three (3) new funds created in the fiscal year ending June 30, 2023, were excluded:
 - County Jail Bond Fund in the amount of \$46,311,597.
 - Capital Project – New Jail Facility Fund in the amount of \$3,000,000.
 - ARPA – Local Assistance and Tribal Consistency Fund in the amount of \$50,000.
- Investment Income in the amount of \$2,000,000 reported in the American Rescue Plan Act fund should have been reported in the General Fund.
- The Government-Wide Financial Statements and the Notes to the Financial Statements did not include \$1,000,000 in Current Liabilities for Judgments Payable and \$2,000,000 in Noncurrent Liabilities for Judgments Payable.
- The Notes to the Financial Statements overstated Property Taxes Receivable in the amount of \$2,003,344.
- The General Fund – Budget to Actual Comparison Schedule in the Required Supplementary Information excluded two (2) accounts:
 - Employee Benefits Supplement – Final Budget and Actual Amounts in the amount of \$3,567,970.
 - Self-Insurance Supplement – Final Budget and Actual Amounts in the amount of \$296,900.

The items above were corrected on the appropriate financial statements and schedules after they were brought to the attention of the County.

Status: Not Corrected.

Chairman of the Board of County Commissioners: The County Clerk has corrected all weaknesses noted: 1) They have included the three (3) funds created in the fiscal year ending June 30, 2023, 2) Investment income reported in the ARPA Fund is now reported in the General Fund, 3) The Governmentwide Financial Statements and the Notes to the Financial Statements now include the monies in Current Liabilities for Judgments and Noncurrent Liabilities for Judgments Payable, 4) Property Tax Receivable is now correct in the Notes to the Financial Statements, and 5) The Employee Benefits Supplement-Final Budget and Actual Amounts and the Self Insurance Supplement-Final Budget and Actual Amounts are now included in the General Fund-Budget to Actual Comparison Schedule. Oklahoma County will design and implement policies and procedures to ensure all the County's financial activities are properly identified and reported accurately and completely.

County Clerk: The current Oklahoma County Clerk, Maressa Treat, took office in April 2023, in the waning months of FY 2023. The former County Clerk resigned mid-term, leaving the office in a state of disarray. In the time leading to Clerk Treat's tenure, all three finance staff members, including the division director, retired within thirteen months. When these employees separated from Oklahoma County, they took with them a combined 90 years of county finance experience and critical knowledge without leaving intelligible instructions for their successors. Our present-day finance team members are qualified and capable professionals that have navigated many challenges during this time.

Finding 2022-002, 2023-003

Lack of Internal Controls and Noncompliance Over the Purchasing Process

Finding Summary: Upon inquiry and observation of the County's expenditure process and the testwork performed, the following was noted:

Non-Major Fund: For our sample of 30 of the 683 expenditures:

- Two (2) expenditures totaling \$198,779 were not timely encumbered.

Accounts Payable Non-Major Fund: For our sample of 22 of the 276 expenditures:

- Two (2) expenditures totaling \$4,187 were not supported by adequate documentation.

Accounts Payable General Government: For our sample of forty (40) expenditures:

- Two (2) disbursements totaling \$31,234 were not timely encumbered.

Status: Fully Corrected.

FEDERAL AUDIT FINDINGS

Finding 2021-002, 2022-011, 2023-018

Lack of Internal Controls and Noncompliance with Subrecipient Monitoring Requirement – Emergency Rental Assistance Program

Federal Agency: U.S. Department of the Treasury

Assistance Listing : 21.023

Federal Program Name: Emergency Rental Assistance Program

Federal Grant Award Number: ERAE0418

Federal Award Year: 2023

Control Category: Subrecipient Monitoring

Questioned Costs: \$1,739,575

Finding Summary: During the process of documenting the County's internal controls regarding federal disbursements, we noted that Oklahoma County has not established procedures to ensure compliance with the Subrecipient Monitoring requirements.

- Evaluate each subrecipient's risk of noncompliance for purposes of determining the appropriate subrecipient monitoring related to the subaward (2 CFR § 200.332(c)).
- Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals (2 CFR § 200.332(d) through (f)). Further, when performing tests over compliance of the federal grant, it was noted that the County did not perform any subrecipient monitoring procedures; however, the County did implement a subaward agreement that was designed to ensure the subrecipients understand and use the funds in accordance with federal regulations, terms, and conditions of the subaward.

Status: Management feels this finding is no longer valid because two years have passed since the audit report was submitted to the Federal clearinghouse, the Federal agency or pass-through entity is not currently following up with the County regarding this finding and management decision has not been issued.

O·K·L·A·H·O·M·A



STATE AUDITOR & INSPECTOR



Cindy Byrd, CPA | State Auditor & Inspector

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