

***Okmulgee-Okfuskee County
Youth Services, Inc.***
Okmulgee, Oklahoma

REPORT ON AUDIT OF FINANCIAL STATEMENTS

For the Year Ended June 30, 2020

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OKMULGEE-OKFUSKEE COUNTY YOUTH SERVICES, INC.
Okmulgee, Oklahoma

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Okmulgee-Okfuskee County Youth Services, Inc.

We have audited the accompanying financial statements of Okmulgee-Okfuskee County Youth Services, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility 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; this includes 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 financial audits contained in *Governmental 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 financial position of Okmulgee-Okfuskee County Youth Services, Inc. as of June 30, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required By Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 29, 2020 on our consideration of Okmulgee-Okfuskee County Youth Services, Inc.'s internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts and grant 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 the 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 Okmulgee-Okfuskee County Youth Services, Inc.'s internal control over financial reporting and compliance.


SAUNDERS & ASSOCIATES, PLLC
Certified Public Accountants
Ada, Oklahoma

July 29, 2020

FINANCIAL STATEMENTS

OKMULGEE-OKFUSKEE COUNTY YOUTH SERVICES, INC.
Okmulgee, Oklahoma

STATEMENT OF FINANCIAL POSITION

June 30, 2020

ASSETS:

Current Assets:

Cash and Cash Equivalents	\$ 348,199
Accounts Receivable	<u>9,652</u>
Total Current Assets	<u>357,851</u>

Fixed Assets:

Furniture and Equipment	27,476
Buildings	<u>160,717</u>
Total Fixed Assets	188,193

Less Accumulated Depreciation (156,934)

Net Fixed Assets 31,259

TOTAL ASSETS \$ 389,110

LIABILITIES AND NET ASSETS

Current Liabilities:

Accounts Payable	\$ 0
Accrued Leave	<u>13,162</u>
Total Current Liabilities	<u>13,162</u>

Long-Term Liabilities:

Note Payable	<u>97,745</u>
Total Long-Term Liabilities	<u>97,745</u>
Total Liabilities	<u>110,907</u>

Net Assets:

Without Donor Restrictions	278,203
With Donor Restrictions	<u>0</u>
Total Net Assets	<u>278,203</u>

TOTAL LIABILITIES AND NET ASSETS \$ 389,110

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

OKMULGEE-OKFUSKEE COUNTY YOUTH SERVICES, INC.
Okmulgee, Oklahoma

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2020

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<u>SUPPORT:</u>			
OJA CBYS - Prevention	\$ 307,854	\$ 0	\$ 307,854
OJA CBYS - FTOP	16,251	0	16,251
OJA CBYS - Life Skills	130,433	0	130,433
Donations	1,600	0	1,600
OAYS/Prep	840	0	840
Fund Raising	900	0	900
Interest Income	781	0	781
United Way	129,793	0	129,793
Title XIX	142,278	0	142,278
CARS	6,443	0	6,443
OJA Formula	(219)	0	(219)
Miscellaneous Revenue	4,623	0	4,623
 Net Assets Released from Restrictions - Satisfaction of Program Restrictions	 <u>0</u>	 <u>0</u>	 <u>0</u>
 Total Support	 <u>741,577</u>	 <u>0</u>	 <u>741,577</u>
 <u>EXPENSES</u>			
<u>Program Services:</u>			
OJA Contract - Prevention	224,874	0	224,874
OJA Contract - FTOP	13,717	0	13,717
OJA Contract - Life Skills	130,433	0	130,433
Title XIX	167,960	0	167,960
CARS	4,954	0	4,954
 <u>Supporting Services</u>			
Local Support	116,763	0	116,763
United Way	129,793	0	129,793
Fund Raising	900	0	900
 Total Expenses	 <u>789,394</u>	 <u>0</u>	 <u>789,394</u>
Increase (Decrease) in Net Assets	(47,817)	0	(47,817)
Gain on Disposition of Assets	0	0	0
Net Assets, Beginning of Year	<u>326,020</u>	<u>0</u>	<u>326,020</u>
 NET ASSETS, END OF YEAR	 <u>\$ 278,203</u>	 <u>\$ 0</u>	 <u>\$ 278,203</u>

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

OKMULGEE-OKFUSKEE COUNTY YOUTH SERVICES, INC.
Okmulgee, Oklahoma

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2020

<u>EXPENDITURES</u>	<u>OJA Prevention</u>	<u>OJA FTOP</u>	<u>OJA Life Skills</u>	<u>CARS</u>
Salaries	\$ 163,068	\$ 10,556	\$ 88,704	\$ 4,412
Payroll Tax	20,431	777	6,168	374
Worker's Compensation	2,831	131	1,171	0
Health Insurance	12,276	1,641	10,153	139
Retirement	2,723	120	1,968	29
Travel/Training	0	0	120	0
Meals and Lodging	0	0	0	0
Training/Workshop	0	0	0	0
Furniture	0	0	0	0
Equipment	0	0	0	0
Building Rent	1,000	0	1,000	0
Consultant	0	0	3,500	0
Utilities	1,984	59	1,677	0
Telephone	3,837	43	3,703	0
Maintenance and Repairs	1,092	21	6,940	0
Printing and Advertising	0	0	0	0
Supplies	282	0	550	0
Fund Raising	0	0	0	0
Office Supplies	5,401	106	1,364	0
Postage	0	0	0	0
Dues and Membership	0	0	0	0
Agency Certification	0	0	0	0
Audit	2,544	77	1,311	0
Insurance	7,405	186	2,104	0
Vehicle Expense	0	0	0	0
Miscellaneous	0	0	0	0
Utility Assistance	0	0	0	0
Housing Assistance	0	0	0	0
Depreciation	0	0	0	0
TOTAL EXPENDITURES	\$ 224,874	\$ 13,717	\$ 130,433	\$ 4,954

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

OKMULGEE-OKFUSKEE COUNTY YOUTH SERVICES, INC.
Okmulgee, Oklahoma

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended June 30, 2020

<u>EXPENDITURES</u>	<u>Local Support</u>	<u>United Way</u>	<u>Title 19</u>	<u>Total</u>
Salaries	\$ 90,828	\$ 97,075	\$ 129,372	\$ 584,015
Payroll Tax	0	4,876	9,970	42,596
Worker's Compensation	0	1,897	1,833	7,863
Health Insurance	6,501	8,421	6,091	45,222
Retirement	1,758	1,101	2,480	10,179
Travel/Training	69	755	140	1,084
Meals and Lodging	0	0	0	0
Training/Workshop	0	0	0	0
Furniture	0	0	0	0
Equipment	0	0	3,449	3,449
Building Rent	600	0	1,000	3,600
Consultant	5,802	0	0	9,302
Utilities	961	1,265	1,773	7,719
Telephone	0	3,200	1,946	12,729
Maintenance and Repairs	0	879	2,315	11,247
Printing and Advertising	0	0	0	0
Supplies	2,004	0	217	3,053
Fund Raising	900	0	0	900
Office Supplies	136	2,384	2,330	11,721
Postage	0	0	0	0
Dues and Membership	64	3,684	0	3,748
Agency Certification	0	0	0	0
Audit	0	2,327	1,451	7,710
Insurance	0	1,929	3,593	15,217
Vehicle Expense	0	0	0	0
Miscellaneous	3,332	0	0	3,332
Utility Assistance	0	0	0	0
Housing Assistance	0	0	0	0
Depreciation	4,708	0	0	4,708
TOTAL EXPENDITURES	\$ 117,663	\$ 129,793	\$ 167,960	\$ 789,394

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

OKMULGEE-OKFUSKEE COUNTY YOUTH SERVICES, INC.
Okmulgee, Oklahoma

STATEMENT OF CASH FLOWS

For the Year Ended June 30, 2020

<u>Cash Flows From Operating Activities</u>	
Increase in Net Assets	\$ (47,817)
Adjustments to Reconcile Change in Net Assets to Cash	
Provided by Operating Activities:	
Depreciation	4,708
(Increase) Decrease in Operating Assets:	
Accounts Receivable	45,945
Increase (Decrease) in Operating Liabilities:	
Accounts Payable	0
Accrued Leave	2,908
	<hr/>
Net Cash Provided (Used) by Operating Activities	5,744
	<hr/>
<u>Cash Flows From Investing Activities</u>	0
	<hr/>
<u>Cash Flows From Financing Activities</u>	
Proceeds from PPP Loan	125,000
Return of PPP Loan Proceeds	(27,255)
	<hr/>
Net Cash Provided (Used) by Financing Activities	97,745
	<hr/>
Net Increase (Decrease) in Cash and Cash Equivalents	103,489
Cash and Cash Equivalents, Beginning of Year	244,710
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CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 348,199
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* The accompanying notes are an integral part of the financial statements.

OKMULGEE-OKFUSKEE COUNTY YOUTH SERVICES, INC.
Okmulgee, Oklahoma

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

NOTE 1: ORGANIZATION

Okmulgee-Okfuskee County Youth Services, Inc. is a non-profit corporation organized for the following purposes:

1. To provide a mechanism in Okmulgee and Okfuskee Counties through which interested citizens, organizations, agencies and units of government can effectively implement cooperative approaches that attack youth problems in a positive manner.
2. To act in a coordination capacity to integrate services and resources, local, state and federal into a comprehensive program of services for youth throughout the counties.
3. To apply for and receive grant-in-aid from local, state, federal or private sources for implementing programs developed for youth services within the counties.
4. To provide continuous follow-up and evaluation of programs delivering youth services within the counties.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting – The books and records are kept on the accrual basis. For purposes of these financial statements the contracts receivable, prepaid expenses and payables have been accrued to conform to generally accepted accounting principles.

Property and Equipment – Property and equipment purchases costing \$500 or more are recorded at cost. Donated property and equipment are recorded at the fair market value at the date of their receipt. Depreciation is provided over the estimated useful lives of the respective assets on a straight-line basis. All assets are currently being depreciated on a five to 40 year life.

Financial Statement Presentation – The organization is required to report information regarding its financial position and activities according to two classes of net assets; net assets with donor restrictions and net assets without donor restrictions. Accordingly, net assets of the organization and changes therein are classified and reported as follows:

Net Assets with Donor Restrictions – Net assets subject to donor-imposed restrictions (donors include other types of contributors, including makers of certain grants).

Net Assets without Donor Restrictions – Net assets not subject to donor-imposed restrictions (donors include other types of contributors, including makers of certain grants).

Cost Allocation – Certain categories of expenses are attributable to more than one program or supporting function and are allocated on a reasonable basis that is consistently applied. Allocable expenses are proportioned by calculating the total of each individual program staff's salaries and dividing that amount by the organization's total salaries. This method is reviewed and adjusted as needed bi-annually.

OKMULGEE-OKFUSKEE COUNTY YOUTH SERVICES, INC.
Okmulgee, Oklahoma

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

NOTE 3: NONPROFIT STATUS

The organization qualifies as an organization exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and is subject to a tax on income from any unrelated business, as defined by Section 509(a)(1) of the Code. The organization currently has no unrelated business income. Accordingly, no provision for income taxes has been recorded.

The organization has adopted the recognition requirements for uncertain income tax positions as required by generally accepted accounting principles. Income tax benefits are recognized for income tax positions taken or expected to be taken in a tax return only when it is determined that the income tax position will more-likely-than-not be sustained upon examinations by taxing authorities. The organization has analyzed tax positions taken for filing with the Internal Revenue Service and the State of Oklahoma. The organization believes that income tax filing positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse effect on the organization's financial condition, results of operations, or cash flows. Accordingly, the organization has not recorded any reserves, or related accruals for interest and penalties for uncertain tax positions at June 30, 2020.

Federal and state income tax statutes dictate that tax returns filed in any of the previous three reporting periods remain open to examination. Currently, the organization has no open examinations with the Internal Revenue Service or the Oklahoma Tax Commission.

NOTE 4: LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects the organization's financial assets as of the statement of financial position date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the statement of financial position date. Donor-restricted resources are available to support general expenditures to the extent that restrictions on those resources will be met by conducting the normal activities of the organization's programs in the coming year.

Financial Assets at year-end	\$ 357,851
Less those unavailable for general expenditures within one year, due to:	
Contractual or Donor-Imposed Restrictions	_____0
Financial Assets available to meet cash needs for general expenditures within one year	\$ <u>357,851</u>

NOTE 5: FUNDING CONTRACTS

1. The organization received a contract with the State of Oklahoma under the Office of Juvenile Affairs for the year ended June 30, 2020. The contract is rate based payment for services up to a maximum of \$307,854 for Prevention and \$16,251 for First Time Offender, \$130,433 for Life Skills and \$6,443 for Community-At-Risk services.
2. The organization received an allocation from the Tulsa Area United Way for the purpose of therapeutic recreation and program development.
3. The organization has a contract with the Oklahoma Health Care Authority for providing community based services for rehabilitative mental health services offered by qualified outpatient mental health providers as required by Title XIX. The contract provides for payment for services through the Federal Department of Health and Human Services, and passed through the Oklahoma Health Care Authority.

OKMULGEE-OKFUSKEE COUNTY YOUTH SERVICES, INC.
Okmulgee, Oklahoma

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

NOTE 6: CASH AND CASH EQUIVALENTS

Cash as reflected in these financial statements is comprised of the following:

Cash in Checking Account	\$ 154,432
Cash in Savings Accounts	134,065
Cash in Certificate of Deposit	<u>59,702</u>
Total Cash	<u>\$ 348,199</u>

For the purpose of the Statement of Cash Flows, cash consists of cash in banks. All cash funds are deposited in institutions insured by the Federal Deposit Insurance Corporation (FDIC).

NOTE 7: NOTE PAYABLE

On April 13, 2020 the organization was granted a loan of \$125,000 pursuant to the Paycheck Protection Program ("PPP") under the Coronavirus Aid, Relief and Economic Security Act ("CARES Act"). The loan bears interest at 1% and calls for principal and interest payments of \$7,000 every month beginning seven months from date of note. The loan and accrued interest are forgivable provided the proceeds were used for eligible purposes, including payroll benefits, rent and utilities, and payroll levels were maintained. No interest has been accrued on the PPP loan as the amount is not material to the financial statements. Proceeds were used over an eight week period consistent with PPP requirements.

April 13, 2020 Loan Proceeds	\$ 125,000
Return of unused proceeds	<u>(27,255)</u>
Note Payable, June 30, 2020	<u>\$ 97,745</u>

NOTE 8: PENSION PLAN

Okmulgee-Okfuskee County Youth Services, Inc. has a Simple IRA retirement plan. The plan is a defined contribution plan in which the organization contributes 2% of a qualified employee's salary to the plan. The amount contributed during the fiscal year was \$10,179.

NOTE 9: RISK MANAGEMENT

The organization's risk management of loss consists of commercial insurance for property and liability losses, professional liability, and worker's compensation. There have been no significant reductions in insurance coverage during the year ended June 30, 2020.

NOTE 10: ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that could affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

OKMULGEE-OKFUSKEE COUNTY YOUTH SERVICES, INC.
Okmulgee, Oklahoma

NOTES TO FINANCIAL STATEMENTS

June 30, 2020

NOTE 11: ECONOMIC DEPENDENCY

Okmulgee-Okfuskee County Youth Services, Inc. receives a significant portion of its revenue from funds provided through federal and state grants. The grant amounts are appropriated each year at the federal and/or state level. If significant budget cuts are made at these levels, the amount of the funds the organization receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that would adversely affect the amount of funds the organization will receive in the next fiscal year.

NOTE 12: COMMITMENTS AND CONTINGENCIES

The organization receives federal and state grants for specific purposes that are subject to review and audit by federal and state awarding agencies. Such audits could result in a request for reimbursement by the federal and/or state agencies for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of management, such disallowances, if any, will not be significant to the organization's financial statements.

NOTE 13: LEASES

The organization leases office space under an operating lease which is renewed annually. The space rents for \$300 per month and lease expense for the fiscal year ended June 30, 2020 was \$3,600.

The organization leases equipment under a 60 month operating lease with monthly payments of \$213. Lease expense for the fiscal year ended June 30, 2020 was \$2,555.

Future minimum lease payments are as follows:

2021	\$ 2,555
2022	2,555
2023	1,491
2024	0
2025	0

NOTE 14: RISKS AND UNCERTANTIES

In early March 2020, the COVID-19 virus was declared a global pandemic, and it unfortunately continues to spread rapidly. Business continuity, including supply chains and consumer demand across a broad range of industries and countries could be severely impacted for months or more, as governments and their citizens take significant and unprecedented measures to mitigate the consequences of the pandemic. Management is carefully monitoring the situation and evaluating its options during this time. No adjustments have been made to these financial statements as a result of this uncertainty.

NOTE 15: SUBSEQUENT EVENTS

Date of Management Evaluation-Management has evaluated subsequent events through July 29, 2020, which is the date the financial statements were available to be issued.

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Certified Public Accountants

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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

Board of Directors
Okmulgee-Okfuskee County Youth Services, Inc.

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 Okmulgee-Okfuskee County Youth Services, Inc. (a non-profit organization), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated July 29, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Okmulgee-Okfuskee County Youth Services, Inc.'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Okmulgee-Okfuskee County Youth Services, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Okmulgee-Okfuskee County Youth Services, Inc.'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 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Okmulgee-Okfuskee County Youth Services, Inc.'s financial statements are free of 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*.

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 Okmulgee-Okfuskee County Youth Services, Inc.'s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Okmulgee-Okfuskee County Youth Services, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Saunders & Associates, PLLC

SAUNDERS & ASSOCIATES, PLLC

Certified Public Accountants

Ada, Oklahoma

July 29, 2020

OKMULGEE-OKFUSKEE COUNTY YOUTH SERVICES, INC.
Okmulgee, Oklahoma

STATUS OF PRIOR AUDIT FINDINGS

June 30, 2020

None reported.

OKMULGEE-OKFUSKEE COUNTY YOUTH SERVICES, INC.
Okmulgee, Oklahoma

SCHEDULE OF FINDING AND RESPONSES

For the Year Ended June 30, 2020

None reported.