Cindy Byrd, CPA

OKLAHOMA
Office of the State Auditor & Inspector

Cheryl Wilson

State Auditor & Inspector

10:00am	**Educational Session**	Oklahoma "E"

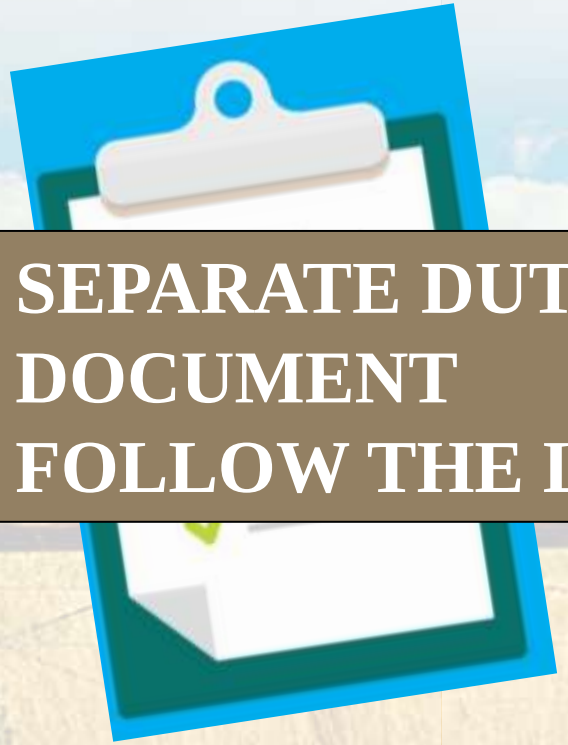
The Many Hats of County Commissioners

Oklahoma State Auditor
Cindy Byrd

T.C.B.

(TAKIN' CARE OF BUSINESS)

SESSION #1
YOUR ROLE



- ✓ SEPARATE DUTIES
- ✓ DOCUMENT
- ✓ FOLLOW THE LAW

SEGREGATION OF DUTIES

GOV-HOUSE-SENATE

BOARD OF COUNTY COMMISSIONERS

TAX COMMISSION

CO. ASSESSOR

- Determines Values

STATE TREASURER

CO. TREASURER

- Handles Money

OMES

CO. CLERK

- Spends Money

PUBLIC SAFETY

CO. SHERIFF

OVERSIGHT

EQUALIZATION BOARD

TAXES

EXCISE BOARD

BUDGET

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T.C.B.
(TAKIN' CARE OF BUSINESS)

SESSION #1
YOUR ROLE

open meeting

Oklahoma Statutes Citationized
Title 19. Counties and County Officers
Chapter 1 - Status and Power of Counties
Section 3 - County's Powers Exercised by Board of Commissioners

IT IS ILLEGAL

for an INDIVIDUAL County Commissioner to even ATTEMPT to enter into ANY contract for ANY type of purchase: equipment, machinery, supplies or materials of ANY kind for the COUNTY or the **COMMISSIONER'S DISTRICT**

THIS INCLUDES: Leasing or Rental

WHEN IS A DECISION MADE?

SESSION #1
YOUR ROLE

The conduct of business of a public body by a majority of its members being personally together or by videoconference.

This does NOT include informal gatherings of a majority of the members when no business is discussed.

Oklahoma Statutes Citationized

Title 25. Definitions and General Provisions

Chapter 8 - Public Meetings

Oklahoma Open Meeting Act

SESSION #1
YOUR ROLE

ALL MEETINGS:

- Open to the public
- To be held in public
- At convenient times and places for the public
- With advance public notice of time, place & subject matter

EDUCATION

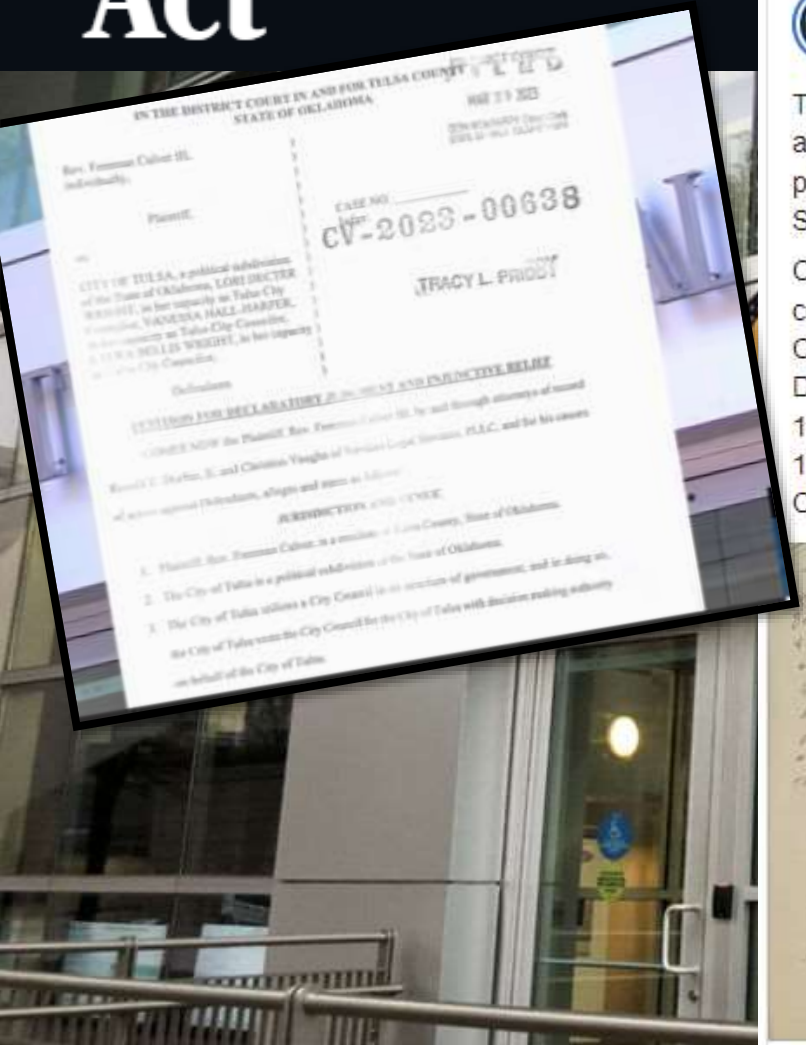
Dec. 21, 2022

Open Meeting Violations Led to Arrests of Four Billings School Board Members

The purpose of requiring public officials to conduct business in the open is to affirm citizens' right to see how their state and local officials are conducting business and spending taxpayer funds.

City of Tulsa, three city councilors sued for alleged violations of the Open Meetings Act

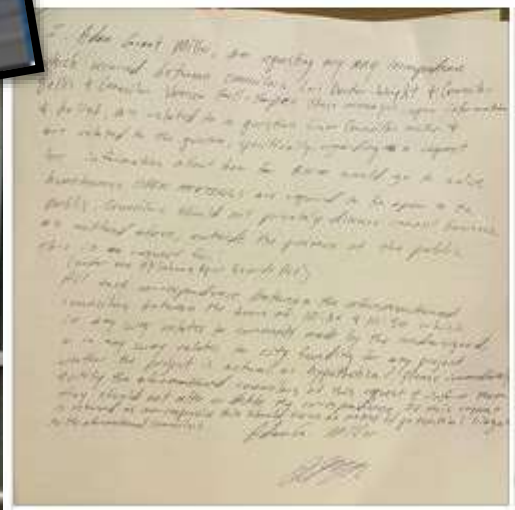
March 30, 2023

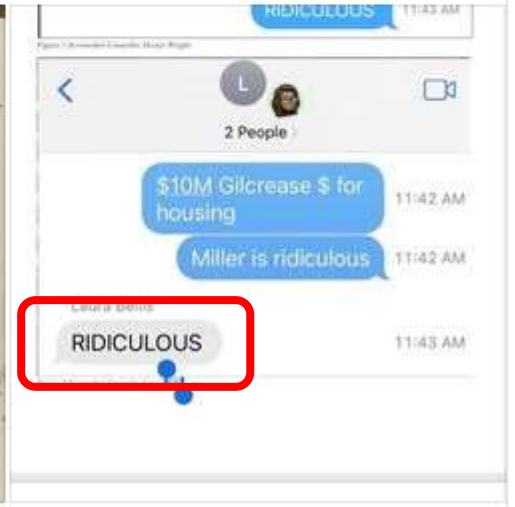


Laura Bellis for Tulsa City Council, District 4
about a week ago

The afternoon of Wednesday, March 22, 2023 Councilors Hall-Harper, Bellis and Decter Wright received an Open Records Request pertaining to privately exchanged text messages. The request was made by City Council Staff on behalf of Councilor Adam Grant Miller.

Councilors Hall-Harper, Bellis and Decter Wright were immediately cooperative with the staff request from the Records Custodian. The record in Cr. Miller's amended Open Records request for text messages between the District 1, 4 and 7 Councilors exchanged on March 22, 2023 between 11:30-11:50 am are attached along with Cr. Miller's initial request specifying 10:30-10:50 am that day. The text messages exist and are now a public record per Cr. Miller's request, also included.





OPEN MEETINGS ACT

BEFORE PAYMENTS:

- MEETING AGENDA
- COMPETITIVELY BID
- APPROVED AS BOARD

In all meetings of public bodies, the vote of each member must be publicly cast and recorded

Oklahoma Statutes Citationized

Title 25. Definitions and General Provisions

Chapter 8 - Public Meetings

Oklahoma Open Meeting Act

SESSION #1
YOUR ROLE

“BE AN OPEN BOOK”

CO. CLERK

- Spends Money

HEY, MR. GOVERNMENT OFFICIAL, WHAT'S GOING ON UNDER THERE?
TRUST ME. YOU DON'T NEED TO KNOW.
CLOAK of SECRECY
THE PUBLIC
AMENDMENT
BILL
LAW
BILL
LAW
POLICY
©2009 FLORIDA TODAY
JEFF PARKER

FORENSIC DIVISION 5

By Request

74 O.S. § 212
74 O.S. § 18(f)

STATE DIVISION 28

74 O.S. § 212(B)(1)
74 O.S. § 212(B)(3)

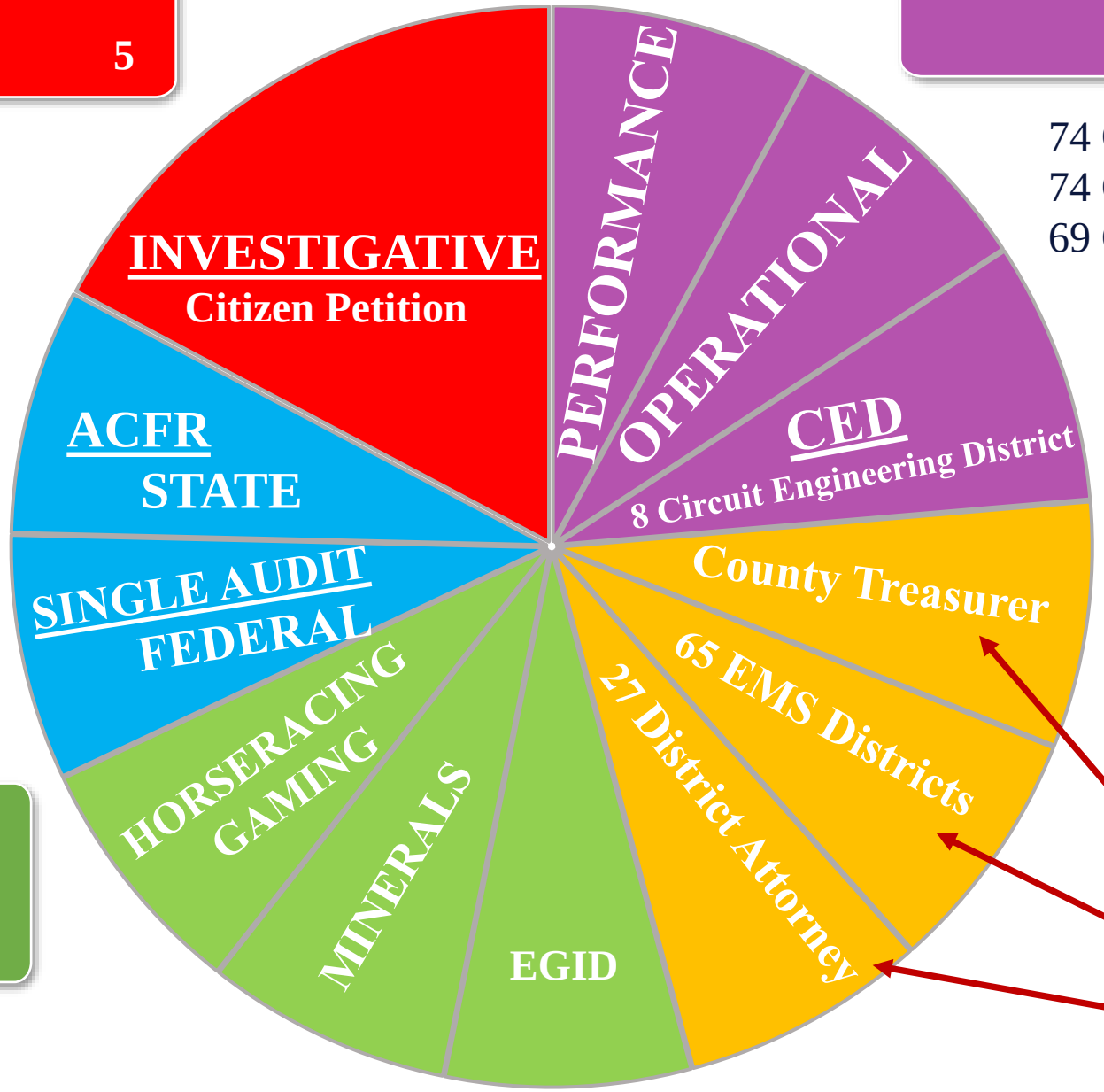
SPECIALIZED DIVISION 9

3A O.S. § § 261 & 263

By Request

PERFORMANCE DIVISION 9

74 O.S. § § 212(B)(1)-212(B)(2)
74 O.S. § 213.2
69 O.S. § 687.1(D)



Performs all Types of Audits

COUNTY DIVISION 47

19 O.S § § 177.1-177.7

Article VI § 19
Article X § 9C

74 O.S. § 212(E)

compliance improve
County Audit risk
independent add value integrity
ethics efficient

SESSION #1
YOUR ROLE

Surprise Cash Counts

CO. TREASURER
- **Handles Money**

OKLAHOMA
Tax Commission

CO. ASSESSOR
- **Determines Values**

2-YEAR AUDITS

- Financial Ledgers
- Invoices
- POs
- Inventory Records
- Clerk and Treasurer Reports
- Bids
- Contracts
- **Board Agendas and Minutes**

COUNTY
DIVISION

ARPA
American Rescue Plan Act

COUNTY MANAGEMENT SERVICES

MANAGEMENT SERVICES DIVISION - (405) 521-3495

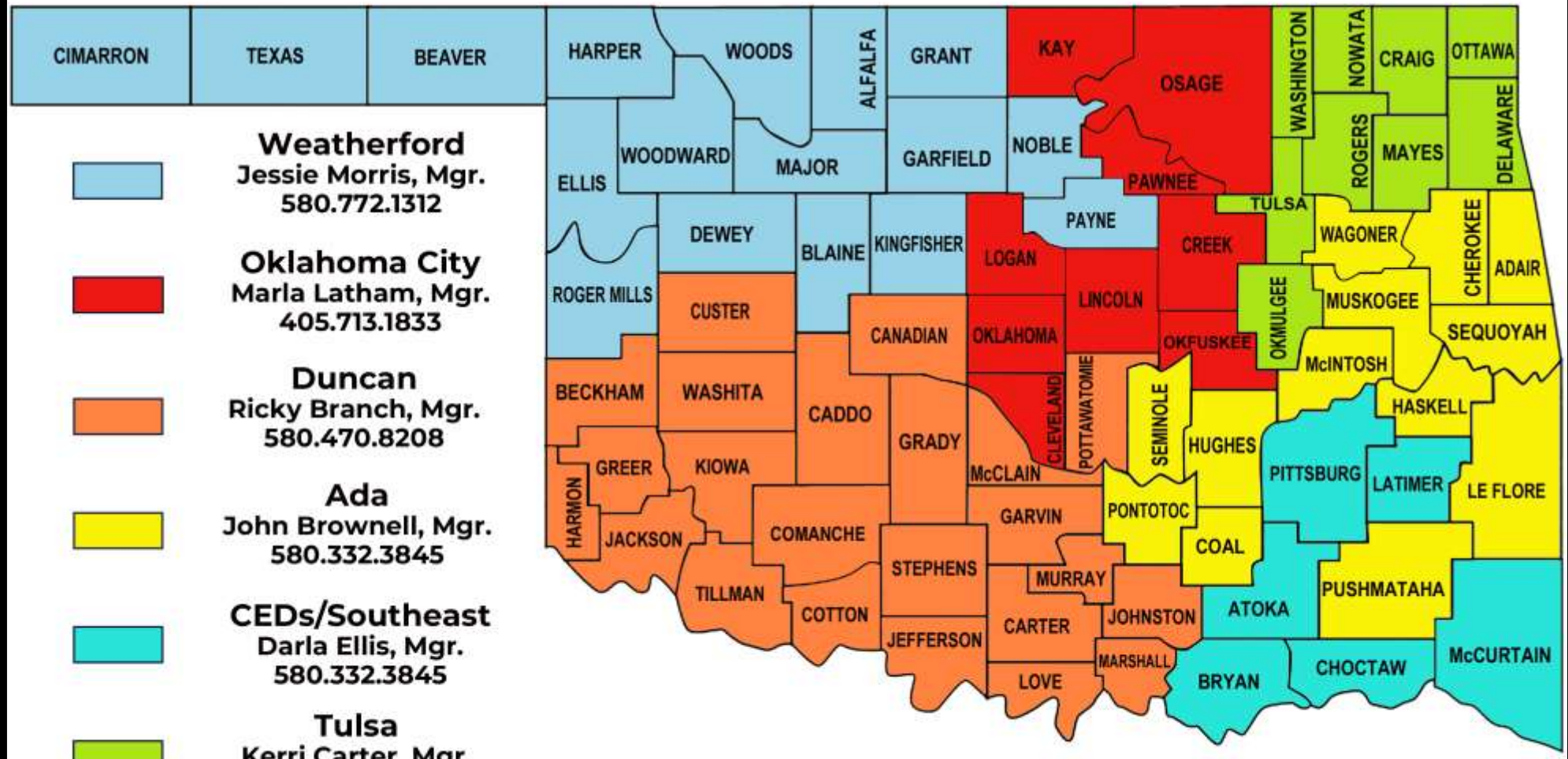
The objectives of the Management Services Team is to offer quality management advisory and consulting services to county officers and management of public entities. We also prescribe accounting procedures and forms to be used by county officials. We develop and present instructional materials at workshops and conferences and assist the County Training Program, Cooperative Extension Service, in the training of county officers and deputies.

OKLAHOMA SAI STATE AUDITOR & INSPECTOR

OKLAHOMA
Office of the State Auditor & Inspector

Cindy Byrd, CPA | State Auditor & Inspector
2300 N. Lincoln Blvd., Room 123, Oklahoma City, OK 73105 | 405.521.3495 | www.sai.ok.gov

County Audit Division - Regional District Offices



Management Services • Cheryl Wilson • 405.521.3449

SESSION #1
YOUR ROLE

As long as you are acting **within the advice of your legal counsel** and

the scope of your responsibilities

THEN as an ELECTED OFFICER

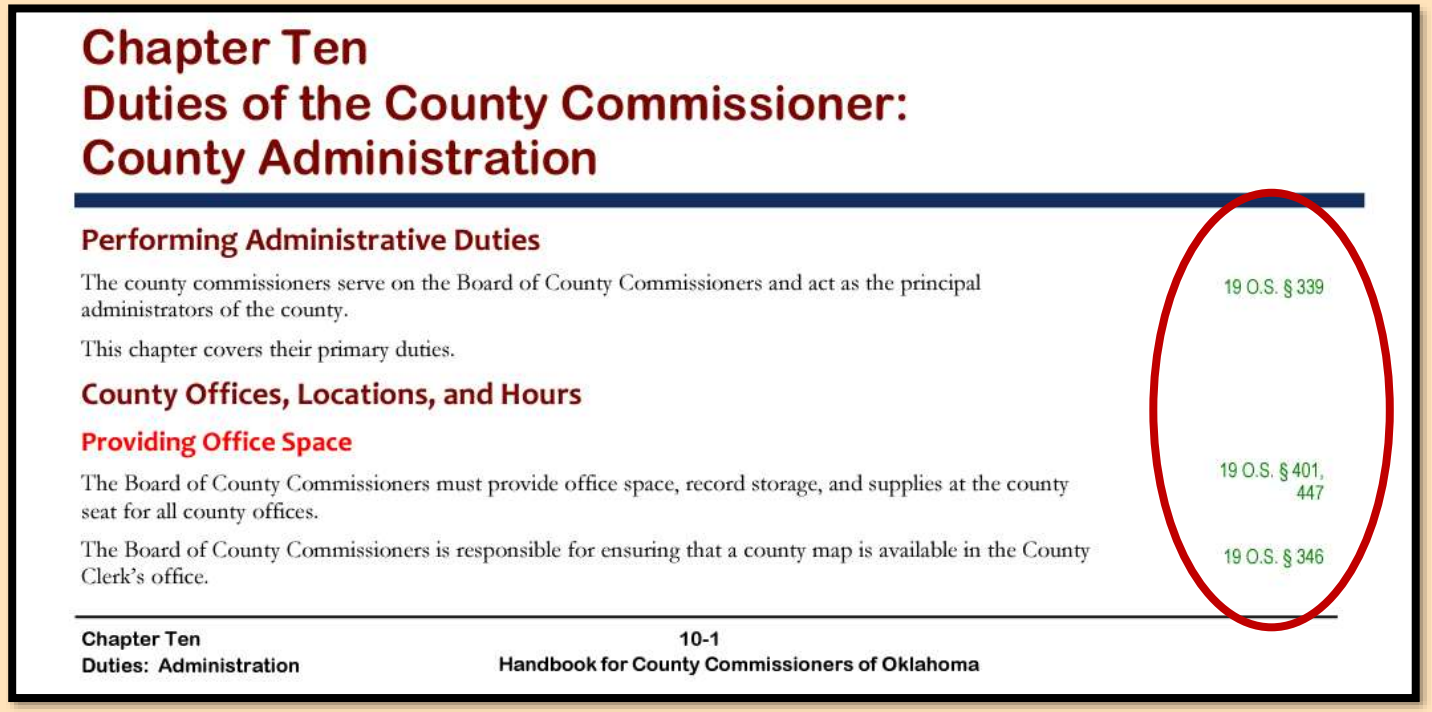
You CANNOT be PERSONALLY LIBEL

Handbooks | Oklahoma State University (okstate.edu)

OSU EXTENSION

County Officer Handbooks

The handbooks are prepared primarily for county officers, their deputies and other employees in their offices to use as a guide to perform their duties, responsibilities and statutory mandates. View each county position handbook below.



Chapter Ten
Duties of the County Commissioner: County Administration

Performing Administrative Duties

The county commissioners serve on the Board of County Commissioners and act as the principal administrators of the county. 19 O.S. § 339

This chapter covers their primary duties.

County Offices, Locations, and Hours

Providing Office Space

The Board of County Commissioners must provide office space, record storage, and supplies at the county seat for all county offices. 19 O.S. § 401, 447

The Board of County Commissioners is responsible for ensuring that a county map is available in the County Clerk's office. 19 O.S. § 346

SESSION #1 QUESTION 1

District #1 and District #2 Commissioners are driving together to the local Chamber Meeting.

D1 asks D2 if he thinks they should use part of the Sale Tax Funds to buy a new grader.

D2 agreed that was a great idea.

Does this violate the Open Meetings Act (OMA)?

A. No, this is casual conversation

B. No, this doesn't fit the definition of a "Meeting"

C. No, there was not a contract present

D. Yes

E. A, B, C

SESSION #1 QUESTION 2

District #3 Commissioner has been requested by the City Manager to perform some work on a city road.

The DA verbally okayed the project.

D3 signed the Interlocal Government Agreement.

The contract was not included on the BOCC agenda.

Is this Contract Legal?

A. Yes, the DA okayed it

B. No, Counties should not work on City roads

C. Yes, an Interlocal Gov. Agreement was signed

D. No, it was not approved in an open meeting

E. Both A, C

SESSION #1 QUESTION 3

Which are included in the role of County Commissioner:

A. Financial Management

B. Setting Policy

C. Approving Ballot Initiatives for Bonds

D. Transporting Girl & Boy Scout Clubs to Camp

E. All of the Above

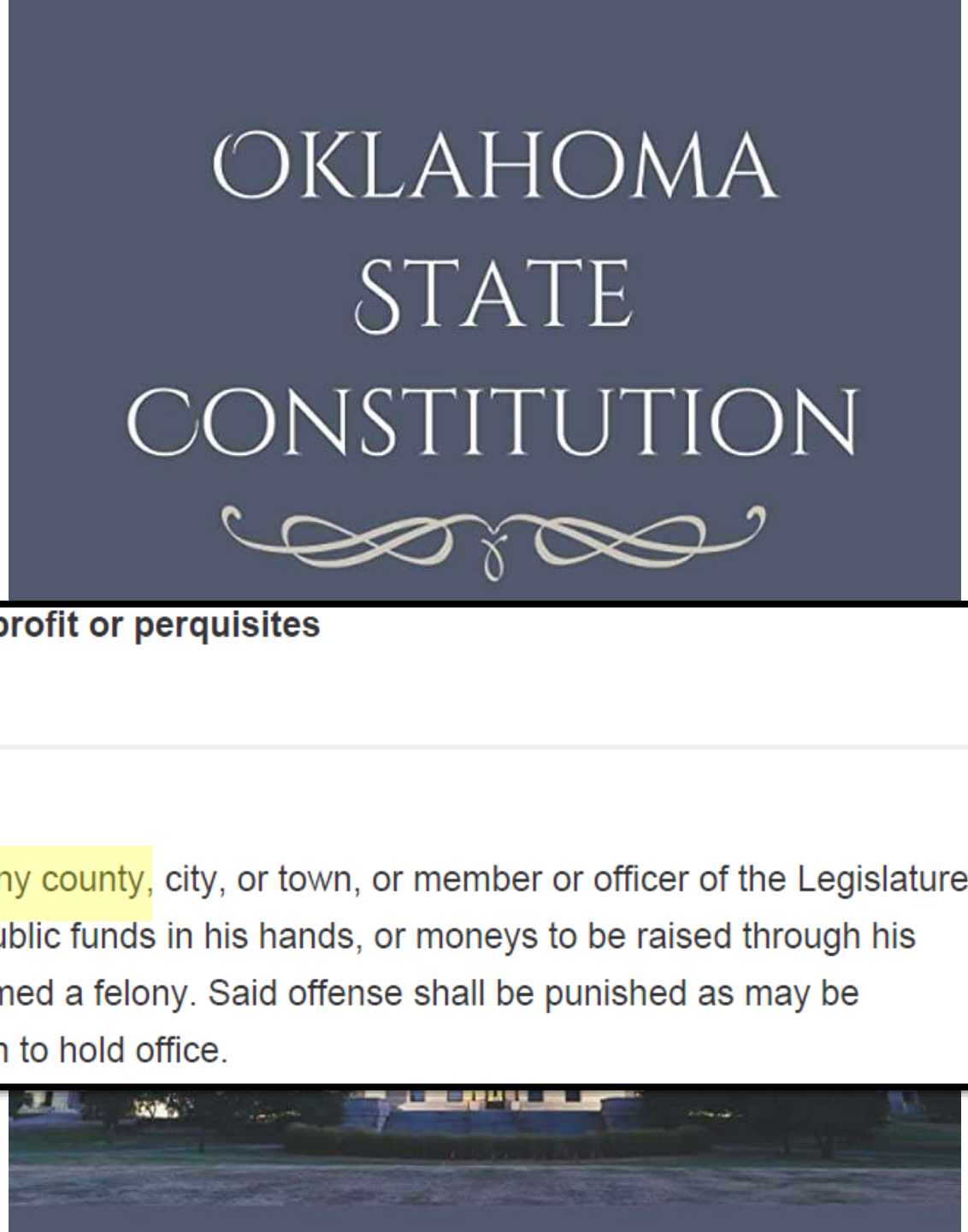
F. A,B,C

SESSION #2
FUNDING

BLACKWELL

2015-2018

Title 11 O.S. § 8-113



Section Article 10 section 11 - Officer receiving interest, profit or perquisites

Cite as: O.S. §, __ __

§ 11. Officer receiving interest, profit or perquisites.

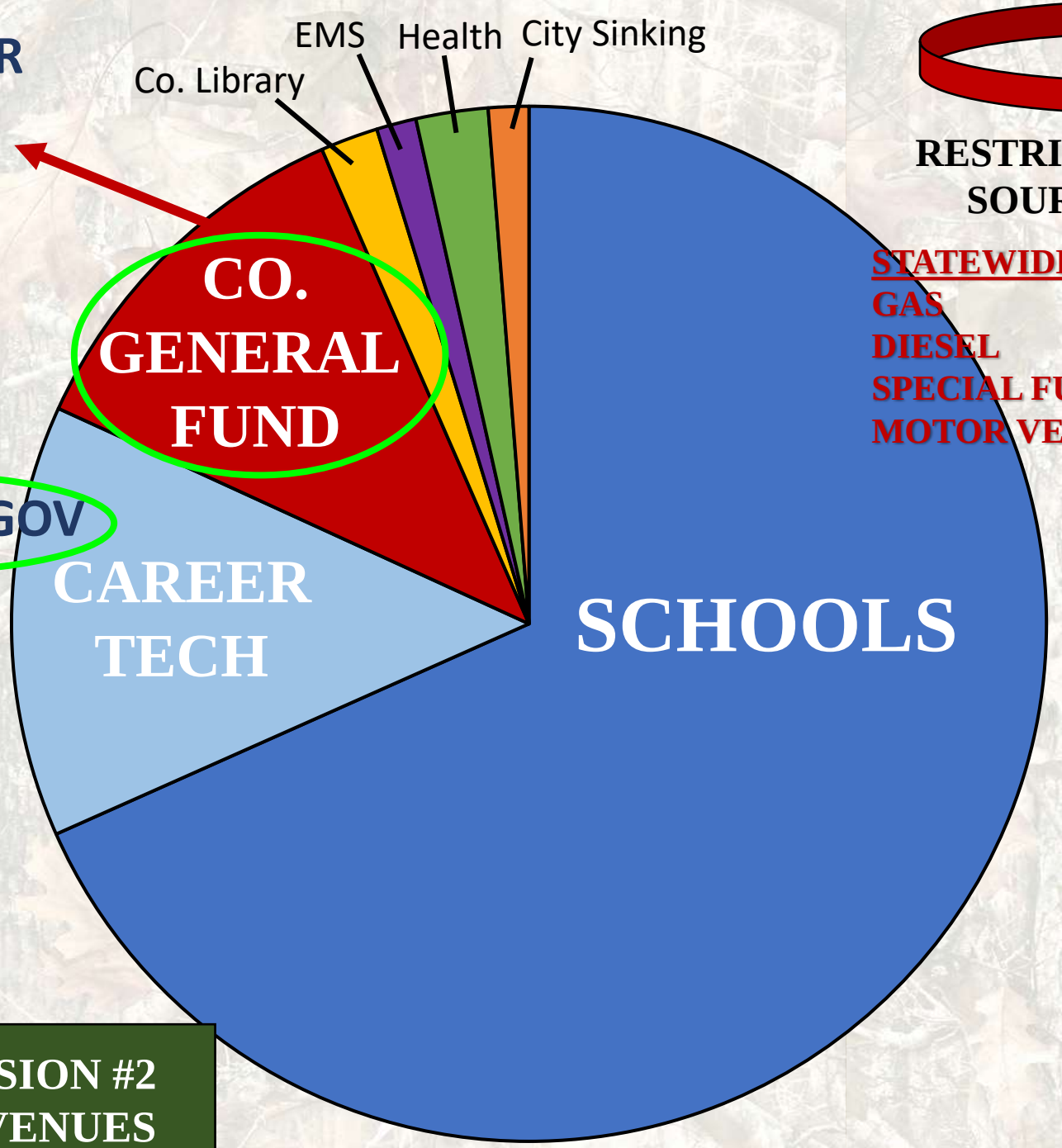
The receiving, directly or indirectly, by any officer of the State, or of any county, city, or town, or member or officer of the Legislature, of any interest, profit, or perquisites, arising from the use or loan of public funds in his hands, or moneys to be raised through his agency for State, city, town, district, or county purposes shall be deemed a felony. Said offense shall be punished as may be prescribed by law, a part of which punishment shall be disqualification to hold office.

FINANCIAL MANAGEMENT

SESSION #2
FUNDING

- **BOCC MINUTES**
- **ANNUAL SALARIES**
- **MONTHLY EXPENDITURES**

- TREASURER
- ASSESSOR
- CLERK
- COURT
- SHERIFF
- JAIL
- FAIR
- GENERAL GOV



SESSION #2 REVENUES

RESTRICTED SOURCE

STATEWIDE TAX
GAS
DIESEL
SPECIAL FUEL
MOTOR VEHICLE

HWY

Title 69:1503

RESTRICTED PURPOSE

COUNTY
ROADS
BRIDGES

SALES TAX

USE TAX

GRANT

TREASURER RESALE

CO. CLERK LIEN FEE

SHERIFF SERVICE FEE

COURT CLERK REV. FUND

THE COST OF INCARCERATION

Daily Rate per Inmate

SESSION #2 FUNDING

JAIL TOUR

Chart of Accounts
and
Standard Operating Procedures
for Oklahoma Counties

Oklahoma Statutes Citationized
Title 74. State Government
Chapter 8 - State Auditor and Inspector
Section 214 - Uniform Systems of Bookkeeping -

March 1, 2023

CO. SHERIFF

Oklahoma Statutes Citationized
Title 19. Counties and County Officers
Chapter 6A - Salaries and Compensation
Section 180.43 - Keeping, Feeding and Maintenance of Prisoners - Expenses - Reports -

A. The sheriff shall file an annual report with the board of county commissioners not later than January 15 of each year.

COUNTY TREASURER

SESSION #2
FUNDING

TREASURER'S RESALE FUND

INTEREST/PENALTIES from

Late Property Tax Payments

- Oklahoma Statutes Citationized
  - Title 68. Revenue and Taxation
    - Chapter 1 - Tax Codes
      - Article Article 31 - Collection of Delinquent Taxes
      - Section 3137 - Resale - Property Fund

LEASE PURCHASE

County Purchasing Act
Title 19:1500-1507

SESSION #2
FUNDING

JOHN DEERE | CLBOYD SINCE 1913

- $300K
- $5000 per month
- 5 Years

"The County can turn back the equipment at the end of any fiscal year if does not have the sufficient appropriations to cover the expense."

SESSION #2 QUESTION 1

The County Sheriff needs a new patrol car

The Sheriff is out of funds.

The County has very little funds in reserve.

What should the BOCC do?

A. Refuse the purchase b/c the Officers keep hitting deer

B. Solicit Bids to Lease-Purchase a new car paid from the Hwy Fund

C. Visit the Statewide Contract – find the value – and finance the car at the Bank

D. Solicit Bids to Lease-Purchase a new car

E. None Of The Above

SESSION #2
QUESTION 2

Coal County Commissioners are really nice guys

Johnston County needs to borrow their road grader for six months

Coal Commissioners made a gentlemen's agreement w Johnston Commissioners to help them out

---

Is this Legal?

A. Yes, as long a Coal County employee operates the grader

B. No, there are legal procedures for transfer of equipment to another political subdivision

C. No, it's illegal to use taxpayer resources in another county

D. Yes, its always good for Commissioners to help each other

E. Both A, D

SESSION #2 QUESTION 3

The County Sheriff is calculating the daily incarceration rate to determine what to charge DOC and Tribal entities for Housing their prisoners

What should be included?

A. Full detention-officer salaries, jail utility bills, depreciation

B. Depreciation, full sheriff salary, uniform costs

C. Uniform costs, jail utility bills, full sheriff salary

D. All of the Above

E. Both B,C

SESSION #3
PURCHASING

Purchasing FAQ's

SESSION #3
PURCHASING

Do I have to bid?

- Equipment
- Supplies
- Services
- Lease purchase
- Purchasing cars from another State
- Road construction
- Road repairs
- New Building
- Building repairs

SESSION #3
PURCHASING

County Purchasing Agent

- Required to complete training through OSU within 1 year of appointment.
- Responsibilities:
  - Compliance with the procurement laws.
  - Solicitations:
    - Mail.
    - Email.
    - Newspaper.
  - Receive and deliver sealed bids to BOCC.
  - Notifying successful bidders.
  - Processing purchase orders.
  - P-card administrator.
- Purchasing agent may design and implement policies and procedures.
- No PO is valid unless signed by the Purchasing Agent and County Clerk

How do I know what statute applies?

The County Purchasing Act
Title 19 O.S. §§ 1500 to 1507?

- Equipment
- Supplies
- Road and bridge construction services
- Telecommunication goods and services

Public Competitive Bidding Act
Title 61 O.S. §§ 101 et. seq.

- Public buildings
- Repairs to public buildings
- Improvements to real property
- Road and bridge construction

County Purchasing Act Exemptions to Bidding

- State Contract.
- National purchasing cooperative.
  - If it was competitively bid by the cooperative.
- Leases, lease-purchases, and rentals under $25,000.
- Supplies/Equipment under $25,000.
- Public Auction.
- Blanket purchase orders.
- Purchasing from another county (in Oklahoma).

State Contract >> Purchasing Cooperatives

- Must be the same product.
- Provide documentation.
- Local vendor exception for State Contract.
- Be mindful of the purchase method and how the contract was bid:
  - Purchase.
  - Trade-in.
  - Lease-purchase.

Rental >>> Lease >>> Lease-purchase

- Under the County Purchasing Act these are listed as <u>separate</u> events requiring a bid.
- Just like purchases - leases or rentals in excess of $25,000 are subject to sealed bids.
- Lease agreement must contain a non-appropriation clause.
- Title stays with the vendor (or assignee) until final payment is made.
- Must be bid as a lease purchase.

Lease Purchase 62 O.S. § 430.1

(A) The governing board of any county, city or town, or school district is authorized to rent on a monthly basis real or personal property as authorized by the governing board and to pay the rental charges thereon for usage during any fiscal period, or portion thereof, out of appropriations made and approved for such purposes for, or during, such fiscal year. Any such rental contract extending beyond June 30 of the fiscal year shall contain provisions for mutual ratification of renewal under the conditions provided in this section.

(D) Any agreement to lease and purchase real or personal property, where title is to be acquired by the municipal or governmental subdivision, shall state the purchase price of the real or personal property so leased and in no event shall the lease be extended so as to cause payment of more than the stated purchase price of the real or personal property plus interest not to exceed ten percent (10%) simple interest on the unpaid balance due as of each payment date. When the purchase price plus interest has been paid, the property shall belong to the lessee and the lessor shall deliver a bill of sale to the property to the lessee. Any lease-purchase agreement may include an option to purchase, transfer and acquire title during the term of the lease upon payment of the balance of the agreed purchase price, and each agreement shall include a provision to transfer title to the lessee at the end of the completed lease term for nominal or no additional consideration.

Full Warranty Lease

- Equipment rental where there's no provision in the contract for the ownership to transfer upon final monthly payment.
- The end of the contract period often includes a balloon payment in order to obtain ownership.
  - (D) Any agreement to lease and purchase real or personal property, where title is to be acquired by the municipal or governmental subdivision shall state [illegible] date. When the purchase price plus interest has been paid, the property shall belong to the lessee and the lessor shall deliver a bill of sale to the property to the lessee. Any lease-purchase agreement may include an option to purchase, transfer and acquire title during the term of the lease upon payment of the balance of the agreed purchase price, and each agreement shall include a provision to transfer title to the lessee at the end of the completed lease term for nominal or no additional consideration.

"in no event shall the lease be extended so as to cause payment of more than the stated purchase price of the real or personal property plus interest"

Supplies >> Equipment >> Blanket Purchase Orders

- Bid limit is $25,000 per department.
- Supplies are generally bid as a “commonly used item” as required in 19 O.S. § 1505.
  - Usually on a six month bid.
- The cost of acquiring possession of the equipment and the cost of installation count as the cost of the equipment.
- Blanket Purchase Orders are exempt from bidding because of the unique nature of the situation.
  - Repairs.
  - Routine purchases.

Public Auction

- Encumber a PO for the total you plan to spend.
- List the items you wish to bid on.
- Make purchases at auction.
- Internet Auction.

Purchasing From Another Governmental Entity

- State of Oklahoma = exempt from bidding.
- Another County = exempt from bidding.
- Texas, Kansas, Arkansas, etc. = must be bid if in excess of the bid limit.

Trade-ins

- Solicit bids as a trade- in
- Trade in for items on state contract:
  - Establish an appraised value for the item being traded
    - Blue book or equivalent.
    - Obtain appraisal from two vendors in the business of selling like items.
- You MUST OWN the item you are trading in.

Public Competitive Bidding Act

- Construction Contracts:
  - Public Buildings.
  - Roads and Bridges.
  - Repair/Remodel.

- Sealed Bid limits:
  - Contracts in excess of $100,000.
    - Contracts between $10,000 and $100,00 require solicitation of written bids but no sealed bid requirement.
    - Under $10,000 no bidding requirements.

  - Construction management contracts in excess of $50,000.

    See our quick reference guide for requirements regarding construction management contracts under $50,000.

SESSION #3 QUESTION 1

You plan to purchase and install security cameras in all offices and hallways of the courthouse.

You don't currently have security cameras so the building must be wired to accommodate the system.

The expected cost is $50,000.

How do you go about making this purchase?

A. Tell the vendor to get started and then send a requisition to the purchasing agent for $50,000

B. Solicit sealed bids under the County Purchasing Act and award the bid in a BOCC open meeting

C. Encumber a purchase order for $50,000 and then call the vender and tell them to get started

D. Solicit written bids for the work in accordance with the Public Competitive Bidding Act and award the contract in a BOCC open meeting

SESSION #3 QUESTION 2

You are currently half way through a five year lease-purchase agreement on a tractor that has not performed well.

There's a tractor on state contract that you want. State contract has a purchase price for the tractor but no lease-purchase options are listed.

You do not have sufficient funds to pay off the tractor so the state contract vendor offers to pay off your current leased tractor if you trade it in.

How do you proceed with this purchase?

A. Do a temporary transfer from another fund to pay off the tractor you wish to trade in

B. Wait until you have paid off the tractor you wish to trade in, solicit sealed bids for a lease-purchase of a new tractor

C. Trade in the leased tractor for the new one, contact the financial institution to do an addendum to the contract to replace the old tractor with the new tractor, and adjust the payments accordingly

D. It is illegal to proceed with this purchase

SESSION #3
QUESTION 3

Kansas HP sells their patrol cars once they hit 36,000 miles.

They are in great condition and generally sell at a relatively low price.

What is the procedure to purchase the patrol car for $29,000?

A. Solicit sealed bids for a used patrol car.

B. Encumber a purchase order for the used patrol car and proceed with the purchase because purchasing from governmental entities is an exemption from soliciting sealed bids.

C. Solicit written quotes for a used patrol car.

D. Make the purchase using your own funds and file for reimbursement with the county.

SESSION #4

County Sales Tax Best Practices

County Sales Tax

SESSION #4
SALES TAX

The authority for the county to submit a sales tax proposition to the voters begins at 68 O.S. § 1370.

- Deposit proceeds of a county sales tax into a Sales Tax Revolving Cash Fund or County General Fund.
- Continuing fund not subject to fiscal year limitations.
- Shall only be used for the designated purposes.

County sales tax sometimes is designated for a non-county purpose:

- Rural fire.
- Senior nutrition centers.
- Public schools.

OKLAHOMA STATE AUDITOR & INSPECTOR

Cindy Byrd, CPA

ONLINE AUDIT FILING

CONTINUING PROFESSIONAL EDUCATION (CPE)

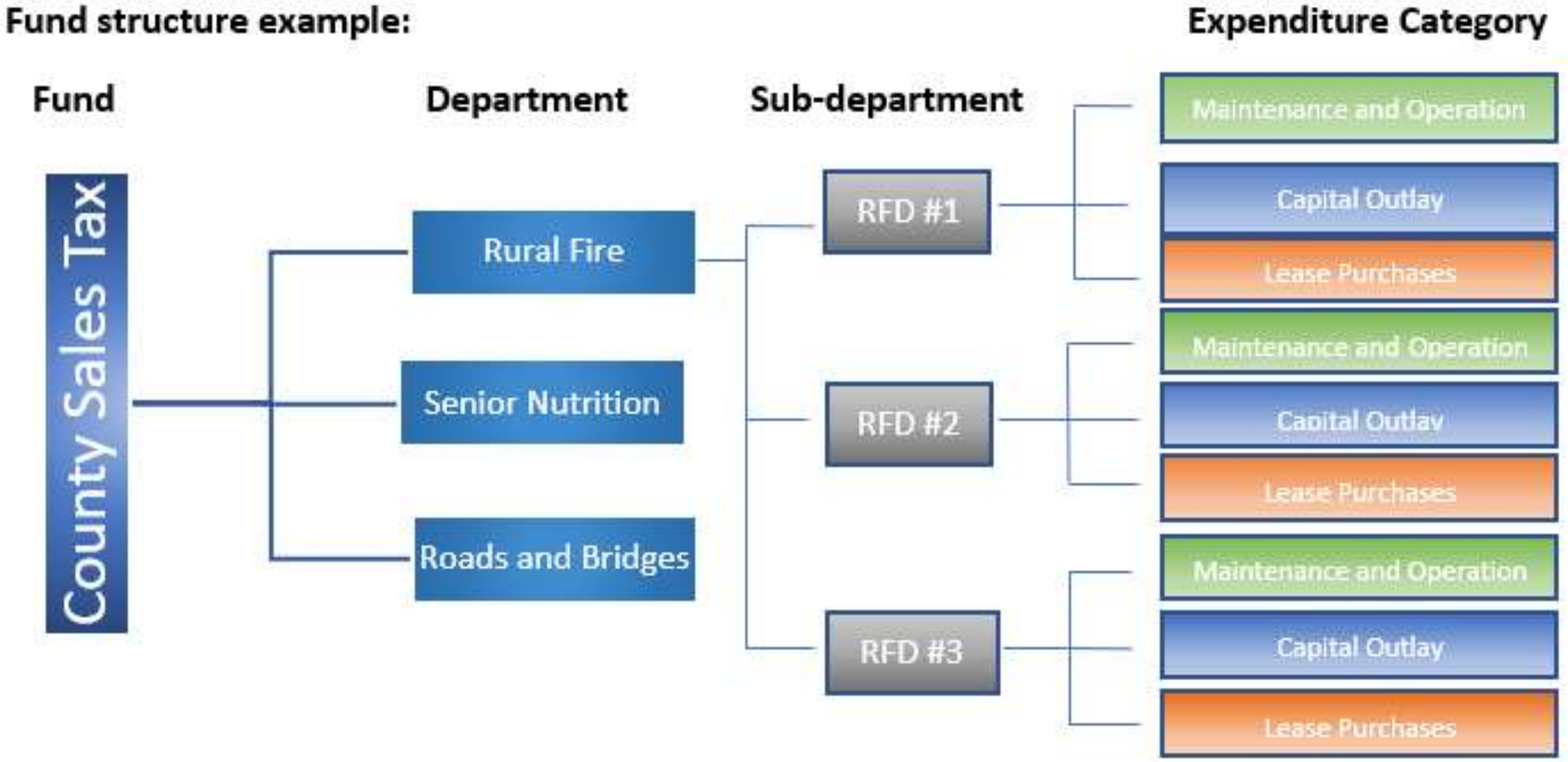
OK.GOV

AUDIT REPORT SEARCH:

e.g. Oklahoma City SEARCH

AUDIT REPORTS | INVESTIGATIVE AND PERFORMANCE AUDITS | COUNTY SERVICES | PUBLICATIONS & FORMS

Structure of County Sales Tax fund



County Sales Tax

SESSION #4
SALES TAX

Expenditures are to be made in accordance with the County Purchasing Act or Public Competitive Bidding Act.

- Requisitions are submitted to the county purchasing agent (before the goods or services are purchased).
- Purchasing agent handles the bidding.
- Bids are generally opened in a BOCC meeting and then tabled until the fire department governing board can meet and recommend a vendor for the award.
- Upon recommendation of the fire department, bids are awarded in a BOCC open meeting.

Assets purchased with county sales tax money must be tracked.

Disposal of assets must follow same procedures as county owned equipment.

- Declare the item as surplus
- Sell by sealed bid or public auction
- Deposit proceeds into the fund used to purchase the item.

SESSION #4
SALES TAX

Use Tax

- Can be assessed only if the county has a sales tax.
- BOCC determines the allowable purpose for the use tax.
  - Resolution should indicate the dedicated purpose.
- Does not have to follow sales tax.
  - May be dedicated to the same purpose of the sales tax or any other county purpose.

SESSION #4 QUESTION 1

Rural Fire Department wishes to use a $10,000 donation (not on deposit with the county treasurer)

to purchase an equipped ATV for brush fires at a cost of $30,000.

How do they proceed with this purchase?

A. Encumber a purchase order to the vendor in the amount of $20,000.

B. Submit a requisition made out to the fire department's donation account at the bank for $20,000.

C. Submit a requisition made out to the vendor for $30,000 and write a check to the county for $10,000

D. Submit a requisition for $20,000 along with bid specs so the purchasing agent may begin the sealed bid process.

SESSION #4 QUESTION 2

The ATV purchased with $20,000 of county sales tax funds and $10,000 of the rural fire department's private donation funds:

A. Does not need to be listed on the inventory filed with the county clerk's office since a portion was paid with fire department funds.

B. Must be listed on the inventory filed with the county clerk's office.

C. Must have the county listed on the title.

D. Does not need to be insured.

SESSION #4 QUESTION 3

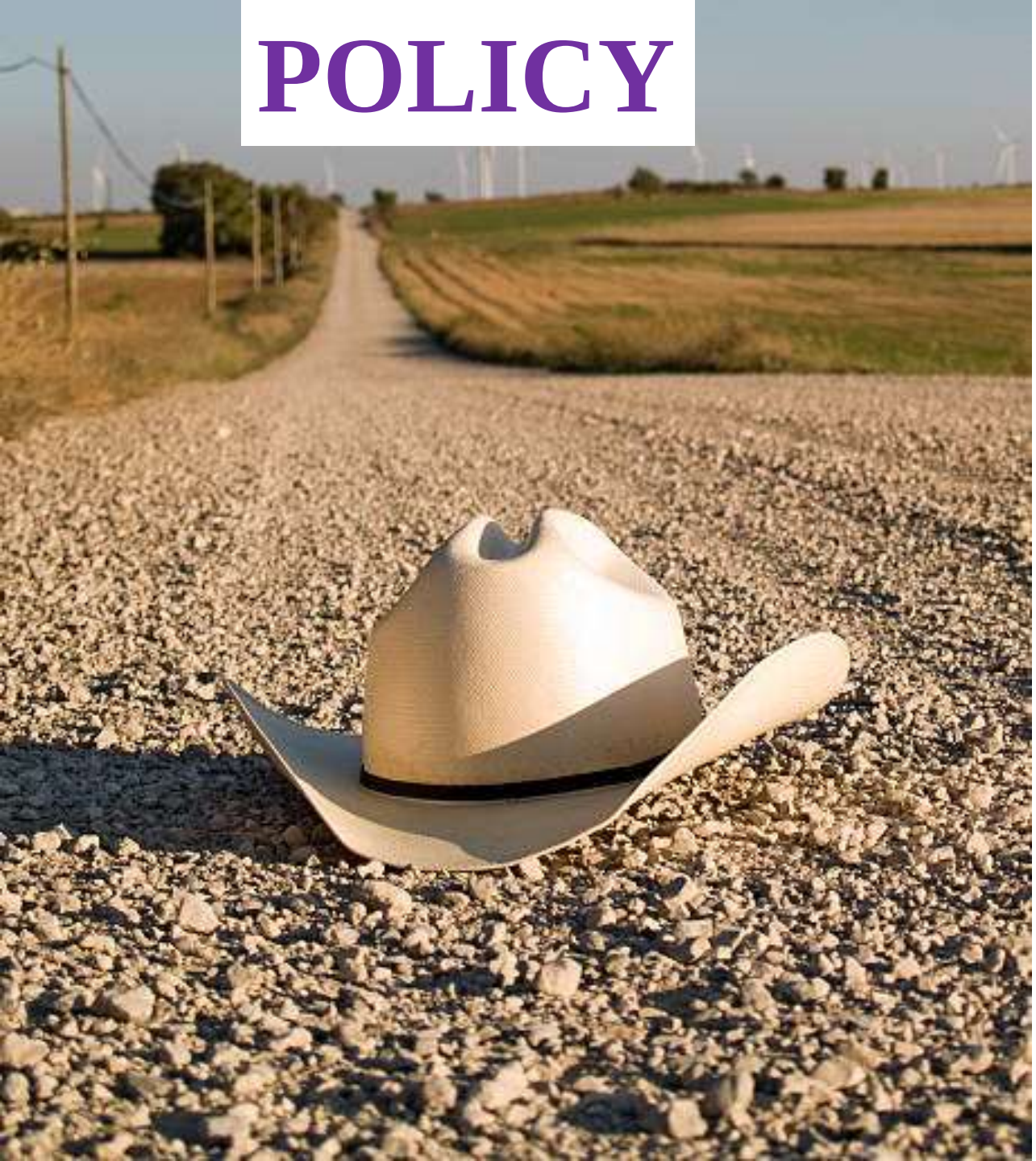
The RFD decides to sell the ATV one year later to a fire department in another county.

A. Proceeds of the sale must be deposited into the county sales tax fund.

B. Proceeds of the sale may be deposited into the RFD's bank account.

C. Proceeds should be pro-rated between the county sales tax fund and the RFD's bank account.

D. Proceeds may be converted to cash and kept in a locked drawer at the RFD for incidental expenses.



POLICY

THAT'S A STICKY WICKET

WICKET #1

On her own time and without charging mileage, a Deputy in a County Clerk's office uses HER Sam's Club membership card to make county purchases with county funds at Sam's.

As a Sam's Club Member – she receives club points in the form of credits to use toward her future purchases.

SAI recommends the County have its own SAM's Club card

WICKET #2

A local auto-parts store does business with the County for discounted prices.

One weekend, a County Commissioner visits the auto-parts store to purchase brake pads for his truck.

The Store Owner tells the Commissioner he will sell him the brake pads using the county-contract price which saves him 25% and no sales tax.

The Commissioner agrees. Pays with cash and no invoice or receipt goes to the County.

SAI recommends the County avoid any kind of appearance of using position to receive perks or kickbacks

WICKET #3

A vendor from a reputable company invites a County Commissioner on a day trip – and he decides to go.

Half a year later, the County solicits bids - -and this vendor submits a proposal.

SAI recommends that the Commissioner abstain from voting on this bid. In the meeting, the Commissioner should disclose the conflict and ask the other two Commissioners to evaluate the bid and decide.

WICKET #4

A County Commissioner makes a deal with his Road Foreman to buy his pickup truck for the district barn.

The blue-book values the truck at $24,500.

The foreman agreed to take $24,000.

The purchase is below the $25,000 bid limit, so the Commissioner does not have to solicit bids for this purchase.

SAI recommends to bid the purchase so there is no accusation of a RELATED-PARTY CONFLICT

WICKET #5

A County Treasurer purchased ink pens at bulk rate - with her name, title, and phone number printed on them.

As a goodwill gesture for the public, she hands out the pens to taxpayers when they come in to pay their property taxes.

SAI recommends to only spend county money for the necessary operations of the county office

WICKET #6

Joe, one of the County Commissioner's constituents, asked if he would grade his driveway –

Because - on Thursdays - he hosts a game night for Veterans and they are having a difficult time getting to his house.

It would only take a county employee five minutes to drive up and down his driveway.

The Commissioner agreed to help Joe.

SAI recommends that if the Commissioner felt like this met a public need, then he should go to the DA and get something in writing for approval - - AND - - run the decision through the BOCC meeting.

WICKET #7

EXCISE BOARD

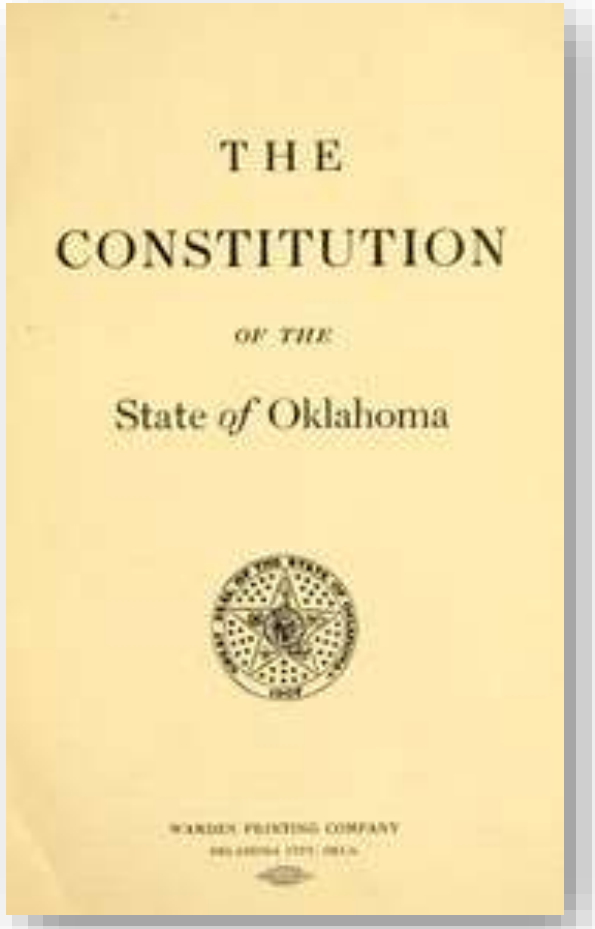
The County is experiencing financial hardship.

Charlie, one of the Excise Board members, owns a tire shop.

Charlie sees how much the County is spending on tires, and suggests to the Commissioners that he can cut the tire budget in half - -in order to - - help the county during this hardship.

Charlie submitted a bid and the BOCC agreed to Charlie's proposal in an open meeting.

SAI recommends to follow the law, which states NOT to do business with Excise Board members



1907

OATH OF OFFICE

"I, ... , do solemnly swear (or affirm) that I will support, obey, and defend the Constitution of the United States, and the Constitution of the State of Oklahoma, and that I will not, knowingly, receive, directly or indirectly, any money or other valuable thing, for the performance or nonperformance of any act or duty pertaining to my office, other than the compensation allowed by law; I further swear (or affirm) that I will faithfully discharge my duties as . . . . . to the best of my ability."

OFFICE OF THE STATE AUDITOR AND INSPECTOR
OKLAHOMA

SESSION #5
QUESTION 1

A County Commissioner needs two pieces of the same type of equipment.

A company located in the county sells it for $13,000 each

A company located in a different county sells it for $12,950 each.

The Commissioner wants to purchase the equipment from the in-county company

He issued two purchase orders to keep business within his county.

Is the Commissioner allowed to do this?

A. Yes, the company is located within his county

B. Yes, the difference is only $100 dollars and allowed

C. No, statute prohibits bid splitting on purchase orders of more than $25,000

D. Both A, B

SESSION #1 QUESTION 1

District #1 and District #2 Commissioners are driving together to the local Chamber Meeting.

D1 asks D2 if he thinks they should use part of the Sale Tax Funds to buy a new grader.

D2 agreed that was a great idea.

Does this violate the Open Meetings Act (OMA)?

A. No, this is casual conversation

B. No, this doesn't fit the definition of a "Meeting"

C. No, there was not a contract present

D. Yes

E. A, B, C

SESSION #1 QUESTION 2

District #3 Commissioner has been requested by the City Manager to perform some work on a city road.

The DA verbally okayed the project.

D3 signed the Interlocal Government Agreement.

The contract was not included on the BOCC agenda.

Is this Contract Legal?

A. Yes, the DA okayed it

B. No, Counties should not work on City roads

C. Yes, an Interlocal Gov. Agreement was signed

D. No, it was not approved in an open meeting

E. Both A, C

SESSION #1 QUESTION 3

Which are included in the role of County Commissioner:

A. Financial Management

B. Setting Policy

C. Approving Ballot Initiatives for Bonds

D. Transporting Girl & Boy Scout Clubs to Camp

E. All of the Above

F. A,B, C

Oklahoma Statutes Citationized

Title 19. Counties and County Officers

Chapter 10 - County Commissioners

Use of County Owned Vehicles

Section 358 - Transportation of Scouts and Supervisors

Authority is hereby granted to each board of county commissioners in this state to permit the use of county owned vehicles for the transportation of Boy Scouts and/or Girl Scouts and their supervisors to and from any Boy Scout and/or Girl Scout camp.

SESSION #2 QUESTION 1

The County Sheriff needs a new patrol car

The Sheriff is out of funds.

The County has very little funds in reserve.

What should the BOCC do?

A. Refuse the purchase b/c the Officers keep hitting deer

B. Solicit Bids to Lease-Purchase a new car w the enforcer package from the Hwy Fund

C. Visit the Statewide Contract – find the value – and finance the car at the Bank

D. Solicit Bids to Lease-Purchase a new car

E. None Of The Above

SESSION #2
QUESTION 2

Coal County Commissioners are really nice guys

Johnston County needs to borrow their road grader for six months

Coal Commissioners made a gentlemen's agreement w Johnston Commissioners to help them out

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Is this Legal?

A. Yes, as long a Coal County employee operates the grader

B. No, there are legal procedures for transfer of equipment to another political subdivision

C. No, it's illegal to use taxpayer resources in another county

D. Yes, its always good for Commissioners to help each other

E. Both A, D

SESSION #2 QUESTION 3

The County Sheriff is calculating the daily incarceration rate to determine what to charge DOC and Tribal entities for Housing their prisoners

What should be included?

A. Full detention-officer salaries, jail utility bills, depreciation

B. Depreciation, full sheriff salary, uniform costs

C. Uniform costs, jail utility bills, full sheriff salary

D. All of the Above

E. Both B,C

SESSION #3 QUESTION 1

You plan to purchase and install security cameras in all offices and hallways of the courthouse.

You don't currently have security cameras so the building must be wired to accommodate the system.

The expected cost is $50,000.

How do you go about making this purchase?

A. Tell the vendor to get started and then send a requisition to the purchasing agent for $50,000

B. Solicit sealed bids under the County Purchasing Act and award the bid in a BOCC open meeting

C. Encumber a purchase order for $50,000 and then call the vender and tell them to get started

D. Solicit written bids for the work in accordance with the Public Competitive Bidding Act and award the contract in a BOCC open meeting

SESSION #3 QUESTION 2

You are currently half way through a five year lease-purchase agreement on a tractor that has not performed well.

There's a tractor on state contract that you want. State contract has a purchase price for the tractor but no lease-purchase options are listed.

You do not have sufficient funds to pay off the tractor so the state contract vendor offers to pay off your current leased tractor if you trade it in.

How do you proceed with this purchase?

A. Do a temporary transfer from another fund to pay off the tractor you wish to trade in

B. Wait until you have paid off the tractor you wish to trade in, solicit sealed bids for a lease-purchase of a new tractor

C. Trade in the leased tractor for the new one, contact the financial institution to do an addendum to the contract to replace the old tractor with the new tractor, and adjust the payments accordingly

D. It is illegal to proceed with this purchase

SESSION #3
QUESTION 3

Kansas OHP sells their patrol cars once they hit 36,000 miles.

They are in great condition and generally sell at a relatively low price.

What is the procedure to purchase the patrol car for $29,000?

A. Solicit sealed bids for a used patrol car.

B. Encumber a purchase order for the used patrol car and proceed with the purchase because purchasing from governmental entities is an exemption from soliciting sealed bids.

C. Solicit written quotes for a used patrol car.

D. Make the purchase using your own funds and file for reimbursement with the county.

SESSION #4 QUESTION 1

Rural Fire Department wishes to use a $10,000 donation (not on deposit with the county treasurer)

to purchase an equipped ATV for brush fires at a cost of $30,000.

How do they proceed with this purchase?

A. Encumber a purchase order to the vendor in the amount of $20,000.

B. Submit a requisition made out to the fire department's donation account at the bank for $20,000.

C. Submit a requisition made out to the vendor for $30,000 and write a check to the county for $10,000

D. Submit a requisition for $20,000 along with bid specs so the purchasing agent may begin the sealed bid process.

SESSION #4 QUESTION 2

The ATV purchased with $20,000 of county sales tax funds and $10,000 of the rural fire department's private donation funds:

A. Does not need to be listed on the inventory filed with the county clerk's office since a portion was paid with fire department funds.

B. Must be listed on the inventory filed with the county clerk's office.

C. Must have the county listed on the title.

D. Does not need to be insured.

SESSION #4 QUESTION 3

The RFD decides to sell the ATV one year later to a fire department in another county.

A. Proceeds of the sale must be deposited into the county sales tax fund.

B. Proceeds of the sale may be deposited into the RFD's bank account.

C. Proceeds should be pro-rated between the county sales tax fund and the RFD's bank account.

D. Proceeds may be converted to cash and kept in a locked drawer at the RFD for incidental expenses.

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GAME CARD

10:00AM SAI BREAK OUT

"The Many Hats of County Commissioners"

NAME: _____

COUNTY: _____

SCORE: _____/13

SESSION #1

1. D
2. D
3. E

SESSION #2

1. D
2. B
3. A

SESSION #3

1. D
2. B
3. A

SESSION #4

1. D
2. B
3. C

SESSION #5

1. C

ACCO SPRING
CONFERENCE
2023
ACCO
Association of County
Commissioners of Oklahoma