



**CLEVELAND COUNTY BUDGET BOARD  
MINUTES**

**MONDAY, MAY 11, 2020**

**This Regular meeting was conducted following 25 O.S §306 (C) (Signed and enacted March 18, 2020). The meeting took place in the Board of County Commissioners Meeting Room through teleconference. Public observing social distancing joined the meeting by calling (346) 248-7799; and used meeting ID: 856 6725 3834. Public comment was made by calling ahead to (405)366-0200 to be added to the list.**

Join Zoom Meeting:

<https://us02web.zoom.us/j/85667253834>

The regularly scheduled meeting of the Cleveland County Budget Board was called to order at 10:30 a.m. this 11<sup>th</sup> day of May 2020, in conference room 200 of the Cleveland County Office Building, 201 South Jones, by Chairman Harold Haralson. Tammy Belinson, County Clerk/Secretary, called roll and those present were:

Harold Haralson, Chairman  
Tammy Belinson, Secretary  
Rod Cleveland, Member  
Sheriff Blake Green, Member  
Darry Stacy, Member  
Douglas Warr, Member  
Marilyn Williams, Member (Absent at roll call but entered shortly thereafter.)

Jim Reynolds, Vice-Chairman, was absent.

**Others present were:** Assistant District Attorney Jim Robertson, Assistant District Attorney Nate Hales, Linda Atkins, Melinda Duke, Alison Vinson, Undersheriff Kent Richie, Brian Wint, John Roberts, Billijo Ragland, Melissa Nies, Jacob McHughes, and Bryan Jenkins.

After the reading of the minutes of the **Regular Meeting of April 13, 2020** and there being no additions or corrections, Darry Stacy moved to **approve** the minutes. Sheriff Blake Green seconded the motion.

The vote was: Harold Haralson, yes; Tammy Belinson, yes; Rod Cleveland, yes; Sheriff Blake Green, yes; Darry Stacy, yes; Douglas Warr, yes.

Motion carried.

**A. Old Business:**

- 1. As requested by Commissioner Rod Cleveland and County Clerk Tammy Belinson the following Annual Review of Risk Management Check List was conducted.**

Copies were given to members of the Budget Board by County Clerk Tammy Belinson.

Commissioner Rod Cleveland led the elected officials through the checklist. Tammy Belinson said that reviewing the checklist is something the auditors recommend the elected officials do each year and then make it a part of the minutes to add to the audit that this item was covered.

Commissioner Cleveland warned that it will be an extensive review.

**Item No. 1- Does the County have a well-developed Employee Personnel Policy Handbook?** He said that there is a Handbook and every employee signs off on it. He added that in the comment section some statements were made concerning the COVID-19 that some employees could work at home and some modifications were made to the COVID-19 Policy passed in early March. He said it was discussed that each office implements their work from home policy.

**Item No. 2 –Has the County Handbook been presented to all new employees with signature of their acceptance (copy to be included in personnel file)?** He said that he is confident that was done.

**Item No. 3 –Are routine meetings held by county officials to communicate needs/risks of County?** Chairman Haralson said that there is discussion by Board members at each meeting, so that would provide plenty of opportunity to communicate any risks in his opinion.

Tammy Belinson said that she put that they discuss it twice a year and then they do yearly presentations at Budget time as needed.

**Item No. 4 - Are audit findings addressed as an entity to determine the path to resolution or mitigating factors?** Rod Cleveland said that they are addressed to each officer not the public. He said that as far as the BOCC, they know what the findings are for each office. Tammy Belinson said that each office does a written reply to the auditors.

**Item No. 5 - Is each official aware of the importance of enforcing the policies of the County and demonstrating a commitment to integrity and values?** Rod Cleveland answered affirmatively.

**Item No. 6 - Have the BOCC and other officials established the following objectives regarding the financial reporting process?**

Tammy Belinson said that they do this on a yearly basis and it is approved by the Budget Board during each budget cycle. The budget maker, Vicki Wilson, prepares the financial report and then the County Clerk's office is responsible for double checking it.

Rod Cleveland asked if Munis is improving that reporting.

Tammy Belinson said that it has helped and added that it is building that as they go.

Rod Cleveland said that he thought so and said the financial statements are filed with the State Auditors in a timely manner.

Tammy Belinson said that they are filed twice a year with the budget.

**Item No. 7- Have the BOCC and other officials developed procedures to oversee the County’s internal control system?** Rod Cleveland remarked that they have a built in of everything that they do.

Tammy Belinson said that she put that each official has a plan according to the duties of their office.

Rod Cleveland said that it falls in line with the State Law and the officials follow the State Laws.

**Item No. 8 –Do the BOCC and other officials take steps to ensure compliance with state statutes and new legislation?**

Darry Stacy answered affirmatively.

Rod Cleveland said asked the Sheriff’s office if they followed State Statutes. He said some of these questions are so remedial and added that they do talk about it all of the time.

**Item No. 9 –Are employees made aware that assets of the County are not to be used for personal use?**

Rod Cleveland said that is left up to each county official.

Chairman Haralson asked to be corrected if he is wrong, but that is in the Manual (Handbook) addressing that issue.

Rod Cleveland said that is correct and added that the County Commissioners and the Sheriff’s office have the most assets to take care of and checked “yes” that talks were had periodically about that.

(Clerk’s Note: This was skipped. **Item No. 10 –Does management ensures officers and an employee has adequate training for their position through OSU classes and other resources?”**)

**Item No. 11 – Do all officials understand the importance of working together to create a complete, accurate Estimate of Needs?** Rod Cleveland said they do. Douglas Warr, County Assessor, said that some counties have a problem with that. Rod Cleveland said that they are obviously a non-budget board county and added that Cleveland County is communicating reasonably well.

Darry Stacy said that he appreciates everyone’s commitment to work on the Estimate of Needs, it makes a huge difference.

#### **RISK ASSESSMENT:**

**Item No. 1 – Do the BOCC and other officials identify risks to the County in routine meetings?**

Rod Cleveland said that routine meetings are held and other meetings scheduled as needed because there are a number of risks such as the COVID-19.

**Item No. 2 – Have responses been developed to reduce, share or avoid the identified risk?**

Rod Cleveland said that he asked the auditor to explain this more.

Sheriff Blake Green said that George Mauldin, Emergency Management Director, does a great job in managing those types of things.

Rod Cleveland said that he is great at assessing risks and he brings them to the BOCC for discussion, because risk is a big encompassing thing not just limited to fraud.

**Item No. 3 – Has management established risk tolerance (acceptable level of variance) for fuel and other consumable items?**

Rod Cleveland discussed how the fuel measuring techniques have gone from measuring with a stick to having fuel master to track the fuel.

Chairman Haralson said that the temperature can cause disparities in gas management and makes it difficult to set a realistic level.

Rod Cleveland said that if there is a spike up or down and there is an irregularity it should be checked into it. He said that it should stay consistent.

Chairman Haralson said that all three Districts have Sheriff's deputies coming in to gas up which causes variances that create challenges. He said that if five hundred gallons of gas came up missing that is a problem; however, if only fifty gallons of gas went missing, then it is a measurement issue.

Rod Cleveland said that, in his opinion, all of the Commissioners are guarded to make sure there are no spikes.

**Item No. 4 –The BOCC and other officials discuss Jail responsibilities to prevent or limit risk of liability?**

Rod Cleveland said that they do and added that most discussions are not for public discussion.

Darry Stacy said that each County Commissioner does an annual inspection of those facilities.

**Item No. 5 –The BOCC and other officials ensure all assets of the County are properly insured and records are updated?**

Rod Cleveland said that it goes through George Mauldin and he monitors that and the BOCC reviews that policy every year. The same way with limited liability and Worker's Comp. He said the worker's comp claims are down and Cleveland County is doing a great job with all safety issues in keeping claims down.

**(Item No. 6 – Omitted. The BOCC and other officials ensure the County has proper levels of insurance coverage for assets, comprehensive general liability, and workers comp?)**

**Item No. 7 – Has management specifically addressed the risk of fraud?**

Rod Cleveland said it is addressed when they talk about Munis and the designations of who is receiving officers and the requisition officers and each office gives notice.

Tammy Belinson said having segregation of duties is necessary.

**Item No. 8 –The BOCC and other officials have procedures in place to ensure that deposits with the County Treasurer are fully collateralized?**

Rod Cleveland said that it is an agenda item with BOCC.

Tammy Belinson said that is correct. It is done yearly before the Fiscal Year begins.

Rod Cleveland said that he has discussions about this with County Treasurer Jim Reynolds about the requirements with the bank and enjoys his conversations because he finds it interesting.

**Item No. 9- Does each office/department have a disaster recovery plan designed and implemented?**

Rod Cleveland said that most do have a plan.

Tammy Belinson said that each office has a disaster recovery plan and auditors pull that each audit cycle and review it. Most plans have been updated because of the COVID-19.

**(This item skipped over: Item No. 10 –Are the Treasurer's bank accounts periodically reviewed to ensure signers are updated?)**

**Item No. 11 –Does the BOCC review and approves a Board resolution for investments prior to the beginning of each fiscal year?**

Rod Cleveland said that they do that each year.

**Back to Item No. 10 – Are the Treasurer’s bank accounts periodically reviewed to ensure signers are updated?**

Rod Cleveland said that usually does not change that often but will follow-up on that with Jim Reynolds.

Tammy Belinson said that she is not sure what his procedure is for doing that at this time.

Rod Cleveland said this is something that does not change very often.

**Item No. 12 – Does the BOCC review all lease-purchase agreements prior to the beginning of each fiscal year and determine if agreements are to be renewed?**

Rod Cleveland answered in the affirmative.

**Item No. 13 – Does the BOCC review and approves the Treasurer’s Financial Statement for the Resale Property Fund prior to the beginning of the fiscal year?**

Rod Cleveland answered in the affirmative.

**Item No. 14 – Are financial reports presented monthly to the BOCC by the County Clerk and County Treasurer regarding any changes in the fiscal outlook of the County?**

Tammy Belinson said that each office files their monthly reports to be placed on the BOCC agenda. If the Treasurer sees a discrepancy then he would come to the Board and report his findings.

Rod Cleveland said that it would be good to have the Assessor report what the values are for the current year and projections for the next two years. The Treasurer could report on the collections and answer questions such as are the collection rate still maintaining certain collection rate of 95% or 98%.

Darry Stacy said that they have done that individually.

Douglas Warr said that he can give something that will show the last five years of what the county is doing as far as the evaluations side.

Rod Cleveland said that way it is public and hits the check mark. He said a lot of this stuff is done individually and the auditors want to see it done publicly and confirmed.

**Item No. 15 - Does management tracks revenue collections monthly to be aware of any financial downturns and report this information to the BOCC? Chairman Haralson asked, “Who is management?”**

Tammy Belinson said that she knows the Treasurer has several different Excel Spread Sheets that he tracks this and is not sure if he presents it to the Board, but he is on top of this.

Rod Cleveland said that it can be like the Sheriff’s Cash Accounts, they each monitor what’s coming in as far as the cash for their road districts and report to the BOCC. He said that if they are management then they report it to themselves.

Tammy Belinson said that it is reported to the Excise Board. They watch the Sales Tax because they are always interested in knowing what the collections are.

**Item No. 16 – Does the BOCC require each official to perform an inventory of fixed assets each fiscal year and file this with the County Clerk? (Including, but not limited to RVPD and Senior citizens’ Centers assets purchased with sales tax funds).**

Tammy Belinson said that they do and they send out a quarterly sheet and then each year it is approved by the BOCC. The master inventory list is in her office.

**Item No. 17 – Are IT systems adequately protected against possible threats?**

Rod Cleveland said that yes they are. Paul Moses in IT Department has put together a presentation and with the COVID-19 it was pushed back. They are having a presentation for the Budget Board just to talk about the things they implement and they look at. One of the things that they instituted last year was that little yellow banner that goes across all of the emails. So they try to do the best they can.

**Item No. 18 – Is each office aware of the need for segregation of duties regarding the financial processes for which they are responsible?**

Rod Cleveland said that is being done.

**Item No. 19 – Is each office aware of the need for adequate internal controls regarding the financial processes for which they are responsible?**

Tammy Belinson said that she can speak to that item and said “yes”, it’s the same for the Treasurer, County Clerk and Court Clerk; they have folks taking in cash. They have checks and balances to keep an eye on that to make sure the cash is not disappearing and that the receipts match the intake at the end of the day. They have to balance with the Treasurer’s office which is their method of checks and balances. The Sheriff’s Department has their own way of taking in cash.

**INFORMATION AND COMMUNICATION:**

**Item No. 1 – Are all officials made aware of their budget for the fiscal year?**

Rod Cleveland that he hopes they are.

**Item No. 2 – Is information readily available to all officials regarding their budgetary and cash balances on the appropriation ledger and general ledger?**

Rod Cleveland said, “Yes.”

Tammy Belinson said, “Yes, they just have a different look now.”

**Item No. 3 – Is information obtained at the Association meetings brought to the quarterly meetings and shared with all offices?**

Chairman Haralson said he was not sure what that is referring to.

Tammy Belinson said that each office has their own association and added that would cover the Purchasing Laws too.

Rod Cleveland said that periodically they have general discussions with the officers, but if it needs to be more formal then they could do it as needed.

**Item No. 4 – Is information obtained at FEMA kickoff meetings shared with those responsible for the financial reporting and monitoring of compliance for federal funds?**

Rod Cleveland said that he will leave that to Darry Stacy because Darry like those FEMA kickoff meetings.

Tammy Belinson said that they need to make sure that federal funds or any grants are made to their attention to make sure they are inputting it with the correct codes and that the reports will come out correct.

Darry Stacy said that they may be a lot of those coming in.

Tammy Belinson said to communicate when those arrive.

**Item No. 5 – Are formal channels of communication established county-wide to relay decision and internal controls responsibilities?**

Rod Cleveland said that they have pretty good communications with everybody. He said that the Sheriff’s office is much appreciated for always updating them on anything that happens and added that it’s always a good thing.

**MONITORING:**

**Item No. 1 – Are periodic meetings held to address items that should be included in the handbook and to determine if the County is meeting its goals and objectives?**

Rod Cleveland said that this is addressed each month with an opportunity to discuss any issues and then they bring it to the BOCC for discussion and/or action as an agenda item.

**Item No. 2 – Is someone other than the preparer formally designated to ensure the financial statement, required disclosures, and supplemental information of the county is reviewed for accuracy and completeness and compared with the prior financial statements?**

Tammy Belinson said that currently the budget maker, Vicki Wilson, does it and then she reviews it and then the Treasurer's office reviews it.

Rod Cleveland said that one of the three County Commissioners look at it too, which make for a lot of eyes reviewing it.

**Item No. 3 – Is someone other than the person formally designated to ensure the SEFA and required disclosures of the County is reviewed for accuracy and completeness and compared with the prior SEFA?**

Tammy Belinson said that she prepares it and the auditors' double check her and she has someone in her office to double check her to make sure nothing was missed and then the auditors do the final review.

**Item No. 4 – Is someone formally designated to ensure the County's Estimate of Needs is reviewed for accuracy and completeness?**

Rod Cleveland said that in the past they've had a budget sub-committee and added that all officers need to know what is going on.

**Item No. 5 – Determine audit findings are corrected.**

Rod Cleveland answered in the affirmative.

**Item No. 6 – Periodically review budgeted amounts to actual amounts and resolve unexplained variances.**

Rod Cleveland said that does happen.

**Item No. 7 – Ensure employees understand expectations in meeting the goals of the county.**

Rod Cleveland said that everybody is doing that.

**Item No. 8 – Determine source of complaint and course of action for resolution.**

Rod Cleveland said that one of the benefits of having an HR Department is a consistent policy in place for hiring and dealing with employee issues.

He asked if there were any other comments as to what that might be.

Tammy Belinson said that Tort Claims are a complaint against the county and they go before the BOCC for resolution.

**Item No. 9 – Does each official perform a periodic evolution of the internal controls designed for their office?**

Tammy Belinson said that she does a review on a yearly basis. She had to rewrite some things because of the virus and the new financial system and is thankful that the change was made because her folks were able to work from home because of the threat of contracting COVID-19.

Rod Cleveland said that while visiting with the auditor about this he explained that they do this through having Budget Board Meetings and he was told that this is primarily for non-budget board counties.

He said that they have a nice PowerPoint Presentation that they do to address this at CODA meetings. He said that he keeps his list on his desk and after meetings he will write on it if a certain subject was covered.

Tammy Belinson said that this review will be included in the minutes.

**B. Items of Business:**

1. **Alison Vinson updated** on the HR Department. She discussed the status of the Unemployment Claims coming in. She said that they have contacted every current employee to let them know that they have received this and went through procedures and obviously they are concerned, but the Attorney General's has gotten involved and this is under investigations.

Rod Cleveland said that would fall under the risk of fraud and asked how they found out about it.

Alison Vinson said that the County Clerk receives notifications of these and goes through to see if these are current or not and they started getting inundated with a massive amount of claims all at once.

Tammy Belinson said that in one day she received about forty claims.

Alison Vinson said they realized something was wrong even before the County Clerk brought them the stack of claims because some Sheriff's deputies came to them to say that they did not do the claims.

Tammy Belinson said that she was curious as to the reason this came about and eliminated the new system immediately because some of those employees were not in the ProPo System, so it had to come from the Oklahoma Employment Commission. She said that some of the names were misspelled and some discrepancies were made in addresses and social security numbers. Some were on people that never worked for Cleveland County.

Tammy Belinson said that other counties are being hit with this situation as well.

Marilyn Williams said that this is a statewide situation.

Sheriff Blake Green stated his appreciation to Alison Vinson for all of her assistance to his department and complimented her for a job well done in handling this matter.

2. **Melinda Duke updated** on the Purchasing Department. She reminded the Commissioners to take their P-Card classes this year in September at the CODA conference. She said that it is not on-line yet, but the conference should be in Tulsa this year.



**3. Darry Stacy moved, seconded by Marilyn Williams, to approve the following Cash Fund Appropriations:**

a. Assessor Revolving	\$ 610.00
b. Bridge Capital Improvement	\$ 44.78
c. Co Bridge & Road Improvement	\$ 5 7,155.77
d. County Clerk Lien Fee	\$ 9,961.61
e. Court Clerk Revolving Fund	\$ 9,897.29
f. Cty Clerk Rec. Mgmt/Presrv Fee	\$ 48,990.00
g. DA Revolving Fund	\$ 611.58
h. District Court Rev Fund	\$ 5,105.40
i. Fairgrounds	\$ 11,631.00
j. Health	\$ 14,627.15
k. Highway	\$ 798,879.05
l. Jail Commissary	\$ 27,237.93
m. Juvenile Drug Court Revolving Fund	\$ 1,646.25
n. Sales Tax	\$ 737,713.42
o. Sheriff Service Fee	\$ 116,060.16
p. Treasurer Certification Fee	\$ 5,125.00

The vote was: Harold Haralson, yes; Tammy Belinson, yes; Rod Cleveland, yes; Sheriff Blake Green, yes; Darry Stacy, yes; Douglas Warr, yes; Marilyn Williams, yes.  
Motion carried.

**4. Chairman Haralson called for discussion, consideration and/or action on the requested Transfer of Appropriations regarding the following:**

(Per O.S. Title 68, Chapter 1, Art. 30, Sect.3021 & O.S. Title 62, Chapter 2, Sect.461)

Sheriff Blake Green moved, seconded by Douglas Warr, to **approve** the following transfer:

**a. Transfer of Funds, the Court Clerk's Office, as follows:**

- 1) Transfer of funds from 100161-51000, \$70,000.00 to 100161-54000, \$70,000.00.

The vote was: Harold Haralson, yes; Tammy Belinson, yes; Rod Cleveland, yes; Sheriff Blake Green, yes; Darry Stacy, yes; Douglas Warr, yes; Marilyn Williams, yes.  
Motion carried.

Darry Stacy moved, seconded by Marilyn Williams, to **approve** items "b" through "g" as follows:

**b. Transfer of Funds, the Sheriff's Department, as follows:**

- 1) **Transfer** of funds from 116552-54000, \$5,000.00 to 116552-53000, \$5,000.00;
- 2) **Transfer** of funds from 116507-54000, \$18,820.00 to 116507-55000, \$18,820.00;
- 3) **Transfer** of funds from 116506-54000, \$10,000.00 to 116506-55000, \$10,000.00;
- 4) **Transfer** of funds from 116552-54000, \$758,335.00 to 116500-55000, \$758,335.00;
- 5) **Transfer** of funds from 118574-54000, \$815.84 to 118574-55000, \$815.84;

- 6) **Transfer** of funds from 118574-53000, \$1,676.20 to 118574-55000, \$1,676.20;
- 7) **Transfer** of funds from 204553-54000, \$100,000.00 to 116500-55000, \$100,000.00;
- 8) **Transfer** of funds from ProPO Special Drug Fund, \$9,740.45 to 118574-55000, \$9,740.45.

**c. Transfer of Funds, the OSU Extension, as follows:**

- 1) **Transfer** of funds from 100810-53000, \$3,000.00 to 100810-55000, \$3,000.00.

**d. Transfer of Funds, the County Fairgrounds, as follows:**

- 1) **Transfer** of funds from 100750-51, \$7,111.87 to 100750-54, \$7,111.87.

**e. Transfer of Funds, the County Commissioners Highway Funds, as follows:**

- 1) **Transfer** of funds from 100930-54000, \$19,914.80 & 100930-55000, \$30,085.20 to 100930-51000, \$50,000.00;
- 2) **Transfer** of funds from 100920-54000, \$4,333.33 & 100920-55000, \$25,666.67 to 100920-51000, \$30,000.00;
- 3) **Transfer** of funds from 110910-54000, \$31,636.84 to 202910-54000, \$31,636.84;
- 4) **Transfer** of funds from 110910-54000, \$288,363.16 to 110912-54000, \$288,363.16; and
- 5) **Transfer** of funds from 110930-54000, \$600,000.00 to 110932-54000, \$600,000.00.

**f. Transfer of Funds, the County Commissioners General Government Fund, as follows:**

- 1) **Transfer** of funds from 100124-54000, \$294,960.00 to 100124-51000, \$294,960.00.

**g. Transfer of Funds, the Cleveland County Election Board, as follows:**

- 1) **Transfer** of funds from 100250-54000, \$6,000.00 to 100250-51000, \$6,000.00.

The vote was: Harold Haralson, yes; Tammy Belinson, yes; Rod Cleveland, yes; Sheriff Blake Green, yes; Darry Stacy, yes; Douglas Warr, yes; Marilyn Williams, yes.  
Motion carried.

**5. Darry Stacy moved, seconded by Marilyn Williams, to approve the Error Correction Transfer of Funds from the County Sheriff's Department on the following:**

(Request for Transfer within a Department under authority of 62 Okl.St. Ann. § 461.)

- a. Transfer** of funds from 117572-51000, Sheriff Environmental Grant Personal, \$9,275.96 to 116572-51000, Sheriff Service Fee Environmental Personal, \$9,275.96.

The vote was: Harold Haralson, yes; Tammy Belinson, yes; Rod Cleveland, yes; Sheriff Blake Green, yes; Darry Stacy, yes; Douglas Warr, yes; Marilyn Williams, yes.  
Motion carried.

6. Douglas Warr moved, seconded by Darry Stacy, to **approve** extending the Board of Equalization Meeting per Title 68, Section 2863, of the Oklahoma Statutes, to change the deadline date from May 31, 2020, to no later than July 31, 2020, to allow time to process any late protest.

The vote was: Harold Haralson, yes; Tammy Belinson, yes; Rod Cleveland, yes; Sheriff Blake Green, yes; Darry Stacy, yes; Douglas Warr, yes; Marilyn Williams, yes.  
Motion carried.

C. There was **no new business** to discuss at this time.

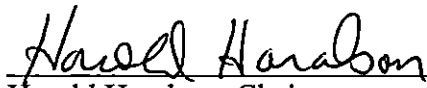
D. During **Budget Board Members** discussions regarding **County Business**, Undersheriff Kent Richie was introduced by Sheriff Blake Green.

E. **No comments from the public were made.**

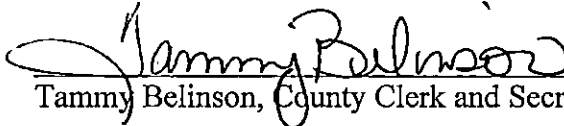
- F. There being no further business to come before the Board, Darry Stacy moved that the meeting be adjourned at 11:15 A.M. Marilyn Williams seconded the motion.  
The vote was: Harold Haralson, yes; Tammy Belinson, yes; Rod Cleveland, yes; Sheriff Blake Green, yes; Darry Stacy, yes; Douglas Warr, yes; Marilyn Williams, yes.  
Motion carried.

(Clerk's Note: The agenda was posted May 7, 2020 at 1:27 P.M.)

**BUDGET BOARD  
CLEVELAND COUNTY, OKLAHOMA**

  
Harold Haralson, Chairman

**ATTEST:**

  
Tammy Belinson, County Clerk and Secretary to the Board



Minutes Prepared by:   
Deputy County Clerk