

COMMUNITY ACTION AGENCY OF OKLAHOMA CITY &  
OKLAHOMA/CANADIAN COUNTIES, INC.  
Oklahoma City, Oklahoma

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended March 31, 2017

**Section I – Summary of Auditor’s Results**

*Financial Statements:*

Type of Auditor’s Report Issued: Unmodified

Internal Control Over Financial Reporting:

Material Weakness(es) identified?  Yes  No

Significant deficiencies identified not considered to be material weaknesses?  Yes  No

Noncompliance material to financial statements noted?  Yes  No

*Federal Awards:*

Internal Control Over Major Programs:

Material weakness(es) identified?  Yes  No

Significant deficiencies identified not considered to be material weakness(es)?  Yes  None Reported

Type of auditor’s report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?  
 Yes  No

Dollar threshold used to distinguish between Type A and Type B programs \$ 750,000

Auditee qualified as low-risk auditee?  Yes  No

*Identification of Major Programs:*

Federal

CFDA #  
93.600  
14.218  
93.569

PROGRAM TITLE  
Head Start  
Community Development Block Grant  
Community Services Block Grant

**Section II – Financial Statement Findings and Questioned Costs:**

2017-001 PAYROLL BANK ACCOUNT NOT TIMELY AND PROPERLY RECONCILED

Criteria: Most of the problems encountered within the area of cash can be avoided if a proper system of checks and balances is incorporated into an organization’s procedures. Cash is the most liquid of assets and has the highest risk for theft, embezzlement, and misappropriation.