

ANNIE MACK VEST
State Director



J. KEVIN STITT
Governor

STATE OF OKLAHOMA
DEPARTMENT OF EMERGENCY MANAGEMENT

Single Audit Requirement Notification Form

Sub-recipient: Muskogee County

Date: _____

Select One:

_____ Yes – We had federal expenditures over \$1,000,000 in Fiscal Year 2026 and are subject to the Single Audit requirements

_____ No - We did not have federal expenditures over \$1,000,000 in Fiscal Year 2026 and are not subject to the Single Audit requirements

Approving Official (Print): Keith Hyslop Chairman BACC

Title: _____

Email: _____

Phone Number: _____

Approving Official (Signature): Keith Hyslop

Fiscal Year End Date: _____

Complete and return this document to the Oklahoma Department of Emergency Management
Email to: single.audit@oem.ok.gov

Should you have questions, you may contact the OEM Finance and Grants Division at single.audit@oem.ok.gov

Respectfully,

Lindsay DeLong

Lindsay DeLong | Grants Financial Analyst
Oklahoma Department of Emergency Management
405.535-9984

E-MAILED
8/10 12:13



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STATE OF OKLAHOMA
DEPARTMENT OF EMERGENCY MANAGEMENT

7-1-2026

Sub-recipient: Muskogee County
County Treasurer
PO BOX 1587
Muskogee, OK 74402-1587

RE: Notification of Single Audit Requirement

Note: AS of January 1st 2025, we are no longer mailing Single Audit forms to the primary contact listed on the account in EMGrants. All communications will be conducted via designated email address provided.

The Oklahoma Department of Emergency Management (OEM) distributes of millions of federal grant dollars to a variety of applicants across Oklahoma. These grants have many rules, laws, and regulations. Title 2 of the Code of Federal Regulations (2 CFR) 200.501 requires an audit of these funds. A summary of the regulation states: Any applicant that expends \$1,000,000 or more during their fiscal year in Federal funds must have a Single Audit conducted for that year.

As the facilitator of these federal funds, OEM is responsible for ensuring Single Audits are monitored and tracked.

The Single Audit compliance is based on expenditures over \$1,000,000 during the fiscal year rather than receipt of funds. This total of expenditures includes all federal grant funds expended not only funding from OEM.

Subrecipient Action Items:

1. Email the Single Audit Requirement Notification Form enclosed to single.audit@oem.ok.gov by July 31st, 2026
2. If the answer "Yes" was submitted to the Single Audit Requirement Notification Form, continue:
 - A. Conduct the Single Audit within 9 months of the end of the fiscal year
 - B. Email Single Audit reports to OEM or upload to the Federal Audit Clearinghouse.
3. If the answer "No" was submitted, no further action is required.

In the case of non-compliance, subrecipients may jeopardize future federal funding. Should you have questions, you may contact me with the OEM Finance and Grants Division at single.audit@oem.ok.gov.

Respectfully,

Lindsay DeLong

Lindsay DeLong | Grants Financial Analyst
Oklahoma Department of Emergency Management
405.535-9984

10th day of June 20 26
Chairman Keith Stitt
Member 7/1/26
Member Joseph Paez
Attest DeLong DeLong
County Clerk

