

Oklahoma

State Auditor & Inspector

Gary A. Jones, CPA, CFE

2012

Annual Report



This publication is issued by the Office of the State Auditor and Inspector as authorized by 74 O.S. § 216.
Pursuant to 74 O.S. § 3105, ten copies have been printed at a cost of \$27.58 to Oklahoma taxpayers.
Copies have been deposited with the Publications Clearinghouse of the Oklahoma Department of Libraries.
The 2012 Annual Report is also available on the State Auditor's website at www.sai.ok.gov.



Oklahoma State Auditor & Inspector

2300 N. Lincoln Blvd. • State Capitol, Room 100 • Oklahoma City, OK 73105 • Phone: 405.521.3495 • Fax: 405.521.3426

The Honorable Mary Fallin
Governor, Great State of Oklahoma
State Capitol
2300 N. Lincoln Blvd., Room 212
Oklahoma City, OK 73105

Dear Governor Fallin:

The responsibility as the independent auditor for the State of Oklahoma offers many unique opportunities to assist public entities to improve efficiencies, increase effectiveness and safeguard public assets. It is in this capacity that I'm pleased to submit the 2012 Annual Report and its review of state and county finances.

It has been our pleasure to work with your office to initiate several Performance Audits during the past year. We appreciate your recognition of the value this type of audit affords our decision makers in creating good government that is responsive to the needs of our residents while improving the delivery of services.

The backlog of County Audits that existed when we assumed office in 2011 was cut in half by the end of fiscal year 2012. We reorganized our County Audit Division to be more responsive to its clients. We provided training and critical information to county officials to assist them in better record retention and, more importantly, we implemented transparency and accountability through useful, readily understandable audit reports accessible to their various constituencies.

Fraud remains a challenge for public officials at every level. Our personnel have taken a hands-on approach to identify risks in an entity's systems of checks and balances in order to reduce the potential of fraud, waste, and abuse of sparse tax dollars. We still have room for improvement and we've embraced the opportunity to work with our clients to implement necessary procedures to better protect public funds.

Partnering with state and federal agencies is finding success in our collective ability to identify individuals who violate the public trust. We endeavor to root out the facts, without bias or personal agendas, in order to provide law enforcement the information they need for successful prosecution of alleged offenders.

We encourage you and legislative leaders to utilize our unique skill sets to identify areas of waste in state government as you seek to reduce the size of government without negatively impacting the people we serve. We never identify a problem without offering a solution.

Sincerely,

A handwritten signature in blue ink that reads "Gary A. Jones".

Gary A. Jones, CPA, CFE
State Auditor & Inspector

The State Auditor's Duties

The Oklahoma State Auditor & Inspector shall “examine the state and all county treasurer’s books, accounts, and cash on hand or in bank at least twice each year” and “prescribe a uniform system of bookkeeping for the use of all treasurers.”

[OK Constitution, Article 6 § 19]

The constitution also requires the auditor to annually audit the operations of the state’s Emergency Medical Service Districts.

[OK Constitution, Article 10 § 9C]

State law mandates that the State Auditor establish accounting procedures and forms, and provide assistance to counties and other local governments.

As detailed later in this report, the State Auditor conducts audits of almost all state agencies, boards and commissions, and also performs special investigative audits when requested by certain officials or citizen petition.

The Auditor serves on multiple boards and commissions including the State Board of Equalization, the State Pension Commission, and as one of the Commissioners of the Land Office.

Performance Audits

A Performance Audit is a specific type of audit report that reviews the effectiveness and efficiency of a government entity.

This audit may focus on internal controls to ensure reliable reporting and the existence of proper safeguards to protect public assets.

The audit may review an entity’s programs, procedures, and processes to ensure the most cost-effective delivery of public services.

A Performance Audit may target a particular program created by the legislature to review its implementation to ensure the expenditure of designated funds are in compliance with contract provisions, the intent of the law and other statutory requirements.

Currently, the State Auditor is authorized to conduct Performance Audits only upon written request by the Governor, the chief executive officer of a government entity, or by joint or concurrent resolution of the state legislature.

[74 O.S. § 213.2(B)]

The State Auditor released the **Performance Audit Report on the Grand River Dam Authority (GRDA)** conducted at the request of Governor Mary Fallin on December 8, 2011.

The written request sought responses for two primary concerns: 1) Determine whether executive management’s and the board of director’s actions have been consistent with the statutory mission of the GRDA; and, 2) Determine whether the current structure of the GRDA is in the best interest of Oklahoma.

The final audit report contained numerous findings which identified increased exposure to fraud while also pointing to waste and potential abuse of funds at this taxpayer subsidized entity.

The GRDA changed its executive director prior to the release of the audit. The makeup of its board was modified subsequent to the report’s publication.

A **Performance Audit of the Department of Central Services** noted that “Oklahoma’s capital asset management structure is highly decentralized, inconsistent, underfunded and

has essentially failed the citizens” of our state.

The report did not place responsibility solely on the agency and pointed also to the “short-sightedness” of previous legislative leaders and a lack of commitment to address capital asset needs which “resulted in deteriorating buildings, government service disruptions and increased risk to the public health.”

Additional Performance Audit requests were received and have been or will be completed in FY13 including the **Native American Cultural and Educational Authority**, the state **Department of Veterans Affairs**, **EMSA**, and the **Oklahoma Corporation Commission**.

The findings in a Performance Audit do not seek to only identify inefficiencies. **The findings also offer solutions to those root problems which most often result in the waste of limited taxpayer resources.**

Enacting meaningful reform is not always as easy as it may seem. It requires support from various segments of government and, often as not, compromise without concession (if possible) in order to achieve what is in the best interest of Oklahomans.

Special Investigative Audits

All governmental entities are required to have a financial audit conducted annually. Some (state and county government entities) are conducted by the State Auditor while others are conducted by private sector public accountants and CPAs approved to perform government audits.

All financial audits not conducted by the State Auditor must be filed with the state auditor’s office. More than 1000 audits for towns, cities, school districts, public trusts, and authorities are filed each year.

Special audits are unique in that they go beyond a typical financial audit to examine allegations of fraud, abuse, or misuse of public funds.

A special audit is only conducted upon a written request by the Governor, the Attorney General, the Speaker of the House, the Senate President Pro-Tempore, a District Attorney, an entity’s governing board, or by citizen petition. The cost of the audit is paid by the entity being audited.

The Audit Process

All audits begin with an entrance conference and the presentation of an engagement letter.

The scope of the audit sets forth the time frame and objectives.

As part of our fieldwork, we examine an entity’s books and records to determine compliance with state laws, the existence of adequate controls, and whether the records meet governmental auditing standards.

After a review for technical accuracy, a report is issued stating the objectives, any findings, recommendations, and, most of the time, a response from the entity being audited.

Auditing the State Auditor

The State Auditor is required to undergo an annual financial audit which is conducted by an independent accounting firm.

The National State Auditor’s Association conducts a Comprehensive Peer Review every three years. The review inspects audit work papers to determine if governmental standards are being followed.

A copy of the most recent Peer Review letter (see next page) is provided to every audit client and is also posted on the State Auditor’s website. The next Peer Review will occur in 2014.

The annual Single Audit of federal funds expended by state agencies is reviewed and approved by the Office of Inspector General of the U.S. Department of Health & Human Services. The audit is available online at the SAI website, www.sai.ok.gov.



National State Auditors Association

January 28, 2011

Mr. Gary Jones, State Auditor and Inspector
Office of the State Auditor and Inspector
State of Oklahoma
Oklahoma City, Oklahoma

Dear State Auditor and Inspector:

We have reviewed the system of quality control of the Office of the State Auditor and Inspector (the office) in effect for the period October 15, 2009 through October 15, 2010. A system of quality control encompasses the office's organizational structure and the policies adopted and procedures established to provide it with reasonable assurance of conforming with government auditing standards. The design of the system and compliance with it are the responsibility of the office. Our responsibility is to express an opinion on the design of the system, and the office's compliance with the system based on our review.

We conducted our review in accordance with the policies and procedures for external peer reviews established by the National State Auditors Association (NSAA). In performing our review, we obtained an understanding of the office's system of quality control for engagements conducted in accordance with government auditing standards. In addition, we tested compliance with the office's quality control policies and procedures to the extent we considered appropriate. These tests covered the application of the office's policies and procedures on selected engagements. The engagements selected represented a reasonable cross-section of the office's engagements conducted in accordance with government auditing standards. We believe that the procedures we performed provide a reasonable basis for our opinion.

Our review was based on selective tests; therefore it would not necessarily disclose all weaknesses in the system of quality control or all instances of lack of compliance with it. Also, there are inherent limitations in the effectiveness of any system of quality control; therefore, noncompliance with the system of quality control may occur and not be detected. Projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or because the degree of compliance with the policies or procedures may deteriorate.

In our opinion, the system of quality control of the Office of the State Auditor and Inspector in effect for the period October 15, 2009 through October 15, 2010 has been suitably designed and was complied with during the period to provide reasonable assurance of conforming with government auditing standards.

Mark Ruether, CPA
Team Leader
National State Auditors Association
External Peer Review Team

Joe Christensen, CPA
Concurring Reviewer
National State Auditors Association
External Peer Review Team

Oklahoma State Auditor's EXECUTIVE TEAM



GARY A. JONES, CPA, CFE was elected Oklahoma's 12th State Auditor & Inspector on November 2, 2010. Gary is a native of Comanche County in Southwest Oklahoma. He attended Lawton Public Schools and graduated from Cameron University in 1978 with a degree in Business Administration. Gary is a Certified Public Accountant, a Certified Fraud Examiner, and a member of the Oklahoma Society of CPAs, the American Institute of CPAs and the Association of Certified Fraud Examiners.



STEVE TINSLEY, CPA rejoined the State Auditor's Office in 2011 as Deputy State Auditor & Inspector, having served 23 years previously. Steve graduated from the University of Oklahoma in 1973 with a Bachelor of History degree. He received his Master's Degree in Accounting in 1978, also from OU. Steve is a Certified Public Accountant and a member of the Oklahoma Society of CPAs.



DIANE THOMAS, CPA, CPP serves as Director of Administration and Chief Financial Officer. She graduated summa cum laude from the University of Science and Arts of Oklahoma with a Bachelor of Science in Accounting. Diane is a member of the Oklahoma Society of CPAs and has served 16 years in state government. A Certified Public Accountant and Certified Personnel Professional, previous positions include Chief Financial Officer, Finance Director, Senior Fiscal Analyst and Budget Analyst.



LISA HODGES, CFE, CGFM serves as Director of State Agency Audits and has been with SAI since 1981. Lisa became a Certified Fraud Examiner in 1993 and qualified in 1996 as a Certified Government Financial Manager. She has served on National Association of State Auditors, Comptrollers, and Treasurers' (NASACT) Peer Review Team since 1998. Lisa earned her Bachelor of Science degree in Accounting from Oklahoma State University in 1981.



CINDY PERRY, CPA is the Director of the County Audits Division. Cindy graduated from East Central University in 1997 with a Bachelor of Science in Accounting degree. She's been a Certified Public Accountant since 2003. Cindy has 15 years experience in local government auditing including county audits, district attorney audits and emergency medical services district audits.



MARK HUDSON, CPA is Director of the Specialized Audit Division. He has more than 20 years of governmental auditing experience including oil and gas, horse racing, and gaming. Mark graduated from East Central University with a Bachelor of Science in Accounting. A Certified Public Accountant, Mark is a member of both the Oklahoma Society of CPAs and the American Institute of CPAs.



SHEILA ADKINS, CISA, CPM, CIA is Information Services Division Director. Sheila has been part of the Executive Team since 2000 and has more than 20 years of audit experience. A graduate of Northeastern Oklahoma State University, she earned a Bachelor of Science in Business Administration and Accounting in 1984 and a Master of Arts in Leadership with an emphasis in Public Administration in 2011. Sheila is a Certified Information Systems Auditor, Certified Public Manager, and Certified Internal Auditor.



CINDY WHEELER, CPA is Director of Quality Assurance. She began her tenure with the State Auditor's Office in 2004 serving previously as an Audit Manager before taking over the reins of QA in 2011. Cindy is a Certified Public Accountant and a 1990 graduate of the University of Central Oklahoma in Edmond. She holds a Bachelor of Science in Accounting from UCO and earned a Masters of Business Administration from Oklahoma Christian University in 2002.



JEFF BROWN is Director of the Performance Audit Division. A 1998 graduate of Northeastern State University, Jeff earned a Bachelor of Business Administration degree. He has twice served on peer review teams for the National Association of State Auditors, Comptrollers and Treasurers (NASACT). Due to his nationally recognized work on a performance audit of the state's fleet management system, Jeff evaluates performance audits from around the country for NASACT's Excellence in Accountability award.



RICK RIFFE, CFE, CGAP is Manager of the Special Investigative Unit. A 1977 graduate of Southwestern Oklahoma State University in Weatherford, Rick earned a Bachelor of Science in Accounting degree and has 25 years of auditing experience. Prior to joining the State Auditor's Office in 1987, Rick served five years as the City Clerk/Treasurer for the City of Weatherford. He is a Certified Fraud Examiner and a Certified Governmental Auditing Professional.



CHERYL WILSON, CFS is Manager of the County Management Services Unit. Cheryl began her tenure with the State Auditor's office in 1994, previously serving as a county auditor and as an information systems auditor. Cheryl earned a Bachelor of Science in Accounting degree from East Central University, Ada, in 1996, and is a Certified Fraud Specialist.



TREY DAVIS is Chief Information Officer and Director of Continuing Professional Education and Training. Trey joined the Executive Team in 2008 with a strong background in communications and public administration. A former radio news reporter, Trey was State Capitol Bureau Chief for the Oklahoma News Network and KTOK during two terms of the legislature. His public service began in 1997 at the Oklahoma Department of Labor where he served more than nine years as Director of Communications, Deputy Commissioner, and five years as Chief of Staff.

State Agency Audit Division

The State Agency Audit Division (SAAD) performs a critical role with regard to accountability of state government and in ensuring state government entities continue to receive optimum federal funding.

The Division conducts annual financial and federal compliance audits as well as attestation engagements and other special projects of state entities.

One of its primary projects is the State's Single Audit which covers all state agencies, boards and commissions. The single audit is actually a combination of two separate, yet interrelated audits that includes Oklahoma's Comprehensive Annual Financial Report (CAFR).

The state's CAFR has been recognized with the "Certificate of Achievement for Excellence" awarded by the Governmental Finance Officers' Association every year since 1996.

The second portion of the Single Audit covers federal funds expended by state agencies and reviews their compliance with applicable laws and regulations.

As noted earlier, this audit is reviewed by The Office of Inspector General of the U.S. Department of Health and Human Services. The Oklahoma Office of State Finance was notified in August 2011 the audit conducted by SAI met federal audit requirements.

This approval is vital to Oklahoma receiving various federal grants which now account for more than 45% of the state's annual budget.

SAAD staff participates in the National Peer Review Program conducted by the National Association of State Auditors.

Government Auditing Standards require peer reviews every three years to ensure audit agencies meet audit industry standards.

The State Auditor's Office successfully passed its most recent peer review in 2011.

From 2010-2012, SAAD participated in Phases One, Two, and Three of the Federal Office of Management and Budget's Single Audit Internal Control Pilot Project.

The goal of the federal project is to identify potential material weaknesses and significant deficiencies in internal controls for certain, selected American Recovery and Reinvestment Act programs three months sooner than the nine-month time frame currently required by federal law.

The compressed time frame allows state agency management and federal agencies to address any issues in a timelier manner.

Performance Audit Division

The Performance Audit Division is a vital key to helping state agencies deliver a broad range of government services in a manner that is more effective and efficient.

Whether it's providing critical information to improve operations or providing critical assistance to those responsible for initiating corrective action, this Division conducts four primary types of audits.

The **Internal Control Audit** assesses an entity's system of checks and balances to provide reasonable assurance of achieving effective and efficient operations, reliable reporting, and statutory and regulatory compliance.

The **Economy and Efficiency Audit** is a review to determine whether an entity is acquiring, protecting, and using its resources in the most productive manner.

The **Program Effectiveness Audit** reviews a program's implementation and processes to measure the extent to which it is achieving its stated goals, objectives, and legislative intent.

The **Compliance Audit** is a review of various criteria established by often multiple statutes, regulations, and contract provisions to assure strict, accurate conformity and implementation.

County Audit Division

The County Audit Division conducts annual financial audits and federal compliance audits for Oklahoma's 77 counties. The Division also conducts audits for 53 emergency medical service districts and 27 district attorneys. All audits are conducted in accordance with Government Auditing Standards.

SAI has established four regional offices to minimize travel costs for its 40 plus field auditors. With offices in Weatherford, Ada, Tulsa, and Oklahoma City, county offices staff include an audit manager, audit supervisors, auditors, and an administrative assistant. A fifth regional office will open in Duncan in FY13.

This Division conducts cash counts and reconciles the accounts maintained by each county treasurer.

When a transition of an elected official occurs, county auditors conduct a turnover audit, upon request, to review internal controls and compliance requirements of the office. This audit provides the new official with information regarding available funds, budget matters, inventory on hand, and recommendations to further safeguard public assets.

The State Auditor is responsible for determining county auditing procedures. The County Audit Division recently developed performance audit programs for emergency medical service districts and some counties. The performance audit program includes an evaluation of the entity's internal controls over reporting and compliance with specific laws.

County Management Services

The County Management Services Unit provides consulting and advisory services to county government officials and staff on matters including financial reporting and compliance with applicable laws and regulations.

This Unit also works closely with the County Training Program at OSU to develop and provide appropriate training courses for county personnel. The Unit presented at more than 20 training workshops conducted by various county official associations in FY12.

This Unit handles in excess of 100 email and telephone inquiries each week and also works closely with the County Government Legislative Committee to help keep all county officials and SAI auditors informed about relevant statutory changes.

Special Investigative Unit

The Special Investigative Unit conducts investigative audits upon request.

Statutes prohibit the Unit from initiating a special audit unless requested by the Governor, the Speaker of House, the President Pro-Tempore of the Senate, the Attorney General, a county district attorney, a governing board or by citizen petition.

The Unit is noted for its work in identifying fraud and waste of public funds.

During FY12, the Special Investigative Unit identified the theft of hundreds of thousands of dollars from cities, school districts, and various agencies.

Among the audits released in FY12 was a report identifying the use of secret slush funds by the **Oklahoma State Department of Education** to fund an annual conference in 2010.

Minerals Management Unit

The Minerals Management Audit Unit is charged with conducting mineral royalty audits on federal lands in Oklahoma.

Through its cooperative agreement with the U.S. Department of the Interior (DOI), this Unit ensures an accurate accounting of all royalty payments due to both Oklahoma and the federal government.

The state receives fifty percent of all federal royalty dollars paid to DOI as well as fifty percent of all royalty dollars collected as a result of an audit.

Through its cooperative agreement, SAI receives complete reimbursement for the audit services it provides.

SAI signed a new, three-year cooperative agreement in 2011 which included an option to renew for an additional three years. The contract ensures this unit will continue to actively seek underpaid royalties through federal FY18.

Horse Racing Audit Unit

Horse Racing Audit Services monitors all wagering activities at the three operating racetracks and off-track wagering facilities licensed by the Oklahoma Racing Commission. A portion of all wagers are paid to the state.

The Unit monitors all wagers on live and in-state and out-of-state simulcast races.

All commissions and funds that are paid to the public for winning pari-mutuel wagers are tracked.

The cost of this monitoring is funded through a contract with the Oklahoma Horse Racing commission and from an amount set aside for that purpose from monies wagered.

Gaming Audit Unit

The Gaming Audit Unit monitors all gaming activities at the state's two operating racetracks conducting gaming as licensed by the Oklahoma Racing Commission.

All gaming revenue is monitored and tracked to ensure an accurate accounting of proceeds designated for state educational funds at the Oklahoma Tax Commission.

The cost of monitoring is funded through a contract with the Oklahoma Horse Racing Commission.

Quality Assurance (QA)

QA coordinates internal quality control to ensure that all audits comply with adopted policies and procedures and that our work meets or surpasses professional standards.

This Division is responsible for both the triennial External Peer Review and the Federal Quality Control Review.

Information Systems Division

The Information Systems Division (ISD) plays an essential, dual role in helping the State Auditor's Office define and maintain its independence while also conducting IT risk assessment and evaluation of an entity's IT control environment during financial audits.

Computer Support/Network Administration

With 120 employees across the state, this Unit supplies crucial support for all software applications and computer hardware.

SAI has six network locations connected via a virtual, private network maintained by ISD.

In addition to four regional offices, ISD also provides computer support to off-site offices

at the state Tax Commission, the state Department of Human Services, the state Department of Transportation, and at Remington Park Race Track.

In FY12, this Unit responded to more than 600 help desk calls without a full-time FTE in this position.

The Unit is responsible for software training, inventory, asset retirement, forms conversion, data archiving, IT purchasing and research, remote access, email services, billing system support, website, budget forms, project management, file services, annual risk assessment, business continuity/disaster recovery, policy/procedure updates, security awareness training, workstation setup/configuration, license tracking, anti-virus/malware/spyware protection, firewall/switch support, printers/copiers/scanners, and license tracking.

System Development Services

This Unit is responsible for creating and maintaining internal office database systems with an emphasis on program accuracy and functionality.

Information Systems Audit Services

The Information Systems Audit Services Unit conducts IT risk assessments and tests the effectiveness of IT control environments in state entities.

These assessments help ensure inherent safeguards are in place to secure confidential and other critical data. The result is a reduced risk of ineffective IT processes that may adversely impact the state and its political subdivisions while also increasing the reliability of information.

The input provided through various IT audit recommendations, when appropriately implemented, improve the management, integrity, confidentiality, and availability of information, as well as the effectiveness and efficiency of an entity's IT operations.

Continuing Professional Education

Government auditors performing work under Generally Accepted Government Auditing Standards (GAGAS) are required to attend 80 hours of continuing professional education every two calendar years.

The training must directly enhance the auditor's professional proficiency to perform audits or attestation engagements.

SAI embraces its training obligations to ensure its audit staff receives the requisite training necessary to competently carry out the agency's mission in a professional and independent manner.

Government auditing standards and guidelines vary depending on the type of engagement and government entity. SAI tailors its internal training for relevance between its state agency auditors, county government audits, and those auditors performing non-GAGAS work.

SAI provides a minimum of 40 training hours annually to each of its auditors. Training is provided from general auditing and accounting to customized training targeting each division's unique standards and guidelines.

To assist government auditors at other public entities and private practitioners who conduct government audits, SAI offers 40 hours of external training annually, at the lowest possible cost, to satisfy these mandatory training requirements.

The State Auditor's Continuing Professional Education Series courses are broad-based to help ensure application of the material to the widest audience possible.

SAI strives to bring in the industry's top presenters on a wide range of topics.

State Pension Commission

The State Auditor provides administrative support services to the State Pension Commission.

The Commission is comprised of seven members: the State Auditor, the Director of the Office of State Finance (now the Office of Management & Enterprise Services), the State Treasurer, one member of the State Senate appointed by the President Pro-Tempore, one member of the State House appointed by the Speaker, and two members appointed by the Governor.

The principal duty of the Commission is to review and publish comparative quarterly and annual performance reports analyzing the investment performance of Oklahoma's seven pension systems (teachers, public employees, police, firefighters, justices and judges, law enforcement, and wildlife).

The Commission is also directed to hire pension fund management consultants who are also considered fiduciaries of the state retirement system.

State Board of Equalization

The State Auditor provides support services for the State Board of Equalization. This constitutionally-created Board is comprised of seven ex-officio board members that include the Governor, Lieutenant Governor, Attorney General, State Treasurer, State Auditor & Inspector, Superintendent of Public Instruction, and the President of the Board of Agriculture.

The Board's principal duty is to adjust and equalize the valuation of real and personal property of the state's 77 counties and to assess all railroad, airline, and public service corporation properties.

The Board also provides the state legislature with an estimate of revenue available for appropriation in the next fiscal year.

Agencies, Boards, and Commissions

STATE AUDITS

Statutory

ENTITY

Office of the State Treasurer FY11
Oklahoma Tax Commission FY11
OMB Single Audit Pilot Project Letter
Oklahoma Department of Transportation FY11
State of Oklahoma Comprehensive Annual
Financial Report FY11
State of Oklahoma Single Audit Report FY11

Financial Statement

ENTITY

Oklahoma Accountancy Board FY11
Oklahoma Center for the Advancement
of Science and Technology FY10
Oklahoma Construction Industries Board FY10

Agreed Upon Procedures

ENTITY

Oklahoma Department of Transportation
State Purchase Card FY11

Performance

ENTITY

Grand River Dam Authority
Department of Central Services

Operational

ENTITY

Administrative Office of the Courts
Oklahoma Aeronautics Commission -
City of Claremore
City of Enid
City of Guthrie
City of Guymon
City of Ponca City
University of Oklahoma
Oklahoma Boll Weevil Eradication Organization
Oklahoma Department of Environmental Quality
Waste Tire Recycling Program
Oklahoma Conservation Commission
Oklahoma Cooperative Circuit
Engineering Districts Board
Oklahoma Department of Career Technology Education
Oklahoma Department of Human Services
Oklahoma Energy Resources Board
Oklahoma Horse Racing Commission
Oklahoma Horse Racing Commission -
Breeding Development Fund
Oklahoma Human Rights Commission
Oklahoma Indian Affairs Commission
Oklahoma Liquefied Petroleum Gas Board
Oklahoma Merit Protection Commission
Oklahoma Scenic Rivers Commission
Oklahoma Space Industry Development Authority
Oklahoma State Board of Examiners of Psychologists
Oklahoma Wheat Commission

Statutory, Financial Statement, & Operational COUNTY AUDITS

Statutory

ENTITY

Oklahoma County Single Audit FY11
Oklahoma County Report on Internal Control Over
Financial Reporting and on Compliance FY11
Tulsa County Single Audit FY10
Tulsa County Single Audit FY11
Tulsa County Report on Internal Control Over
Financial Reporting and on Compliance FY11

Financial/Operational

ENTITY

Beckham County AUP FY08
Beckham County FY09-FY11*
Blain County FY09
Blain County FY10-FY11*
Caddo County FY09
Caddo County FY10
Caddo County FY11
Canadian County FY09
Canadian County FY10
Carter County FY07-FY11*
Cimarron County FY09-FY11*
Coal County FY08-FY09*
Coal County FY11*
Comanche County FY09
Comanche County FY10
Delaware County FY07
Delaware County FY08
Dewey County FY09-FY11*
Garfield County FY09
Garfield County FY10
Garvin County FY07
Garvin County FY08
Greer County FY10-FY11*
Haskell County FY07
Haskell County FY08
Haskell County FY09
Hughes County FY08

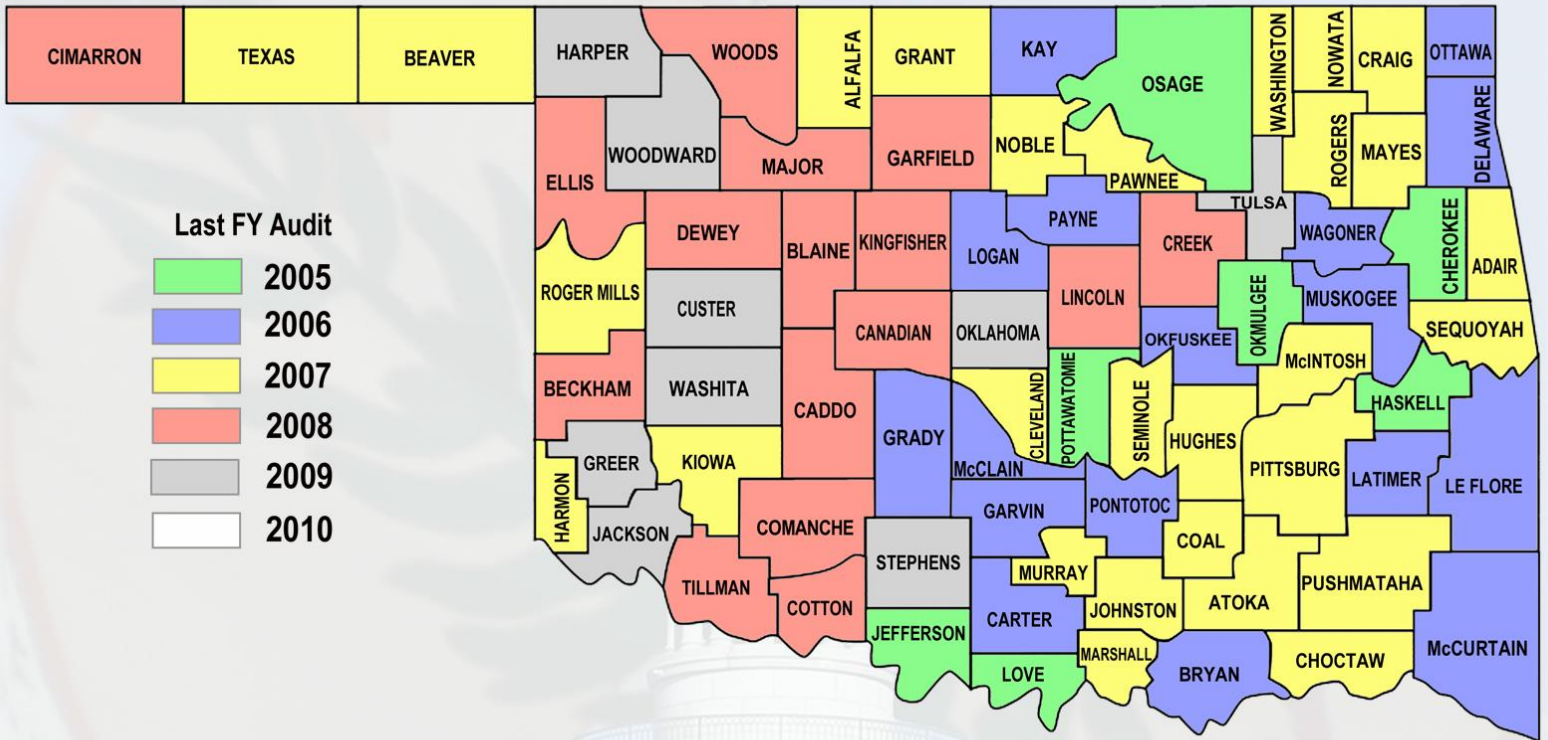
Financial/Operational *continued*

ENTITY

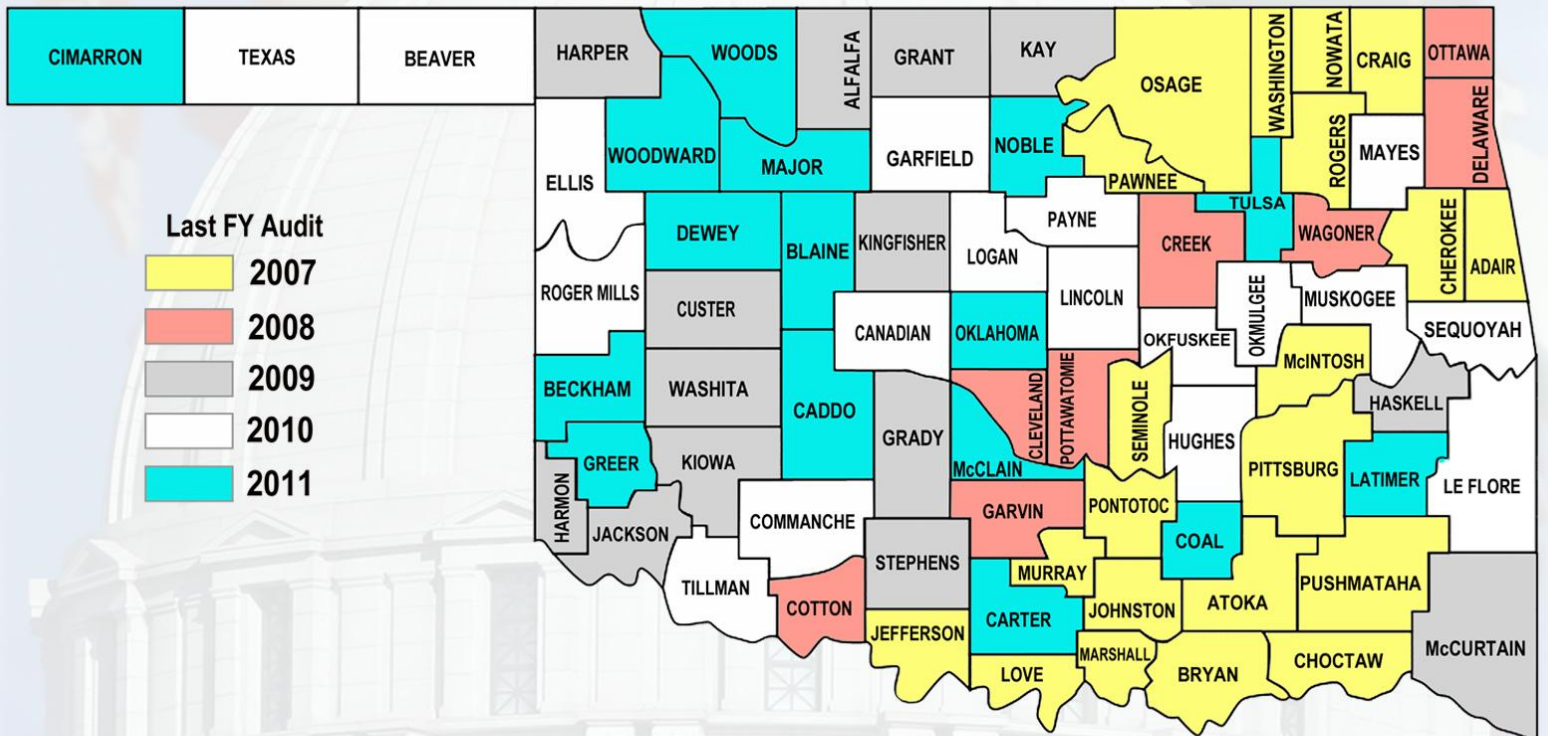
Hughes County FY09
Hughes County FY10
Jefferson County FY08-FY11*
Latimer County FY07-FY11*
Lincoln County FY09-FY10*
Major County FY09-FY11*
Mayes County FY08
Mayes County FY09
Mayes County FY10
McLain County FY07-FY11*
Muskogee County FY08
Muskogee County FY09
Muskogee County FY10
Noble County FY08-FY11*
Okfuskee County FY09
Okfuskee County FY10
Oklahoma City-County Health Department FY11
Okmulgee County FY08
Okmulgee County FY09
Okmulgee County FY10
Osage County FY06
Osage County FY07
Ottawa County FY07
Ottawa County FY08
Payne County FY09
Payne County FY10
Pottawatomie County FY07
Pottawatomie County FY08
Roger Mills County FY09
Roger Mills County FY10
Sequoyah County FY08
Sequoyah County FY09*
Sequoyah County FY10
Tillman County FY09
Tillman County FY10*
Wagoner County FY07
Wagoner County FY08
Woods County FY09-FY11*
Woodward County FY10-FY11*

*Operational audits may include more than one fiscal year combined into a single audit report. An Operational Audit provides county officials with information focused on establishing internal controls in order to minimize the risk of wasteful spending, safeguard public assets, monitor and improve inventory controls, and increase both transparency and accountability in county government. Financial Statement Audits are conducted when a county cumulatively spends in excess of

Last Completed Audit Report of Oklahoma Counties by Fiscal Year as of July 1, 2011



Completed Audit Reports of Oklahoma Counties by Fiscal Year as of June 30, 2012



DA Property Forfeiture AUDITS

ENTITY

DA District 12 FY06-FY09
DA District 13 FY07-FY09
DA District 14 FY08-FY11
DA District 18 FY09
DA District 19 FY08-FY09
DA District 21 FY09-FY10
DA District 22 FY09-FY10

DA Bogus Check AUDITS

ENTITY

DA District 07 FY10
DA District 12 FY06-FY09
DA District 14 FY08-FY11
DA District 18 FY09
DA District 19 FY08-FY09
DA District 21 FY09-FY10
DA District 22 FY09-FY10

District Attorney* AUDITS

ENTITY

DA District 04 FY10-FY11
DA District 06 FY09-FY11
DA District 15 FY08-FY11

Court Clerk Statutory AUDITS

ENTITY

Canadian County FY10
Cleveland County FY09-FY10
Osage County FY05
Osage County FY06
Pontotoc County FY10

*In FY12, the Office of the State Auditor & Inspector began combining the County DA Bogus Property Forfeiture and DA Bogus Check Restitution Fund Audit Reports into a single DA Audit Report per district. The separate reports noted above were already in the review process when the procedural change was implemented.

^In FY12, the Office of the State Auditor & Inspector began combining the statutory Court Clerk Audit Report with its respective County Audit Report and discontinued the practice of publishing a separate report. The court clerk reports noted above were already in the review process when the procedural change was implemented.

County Officer Turnover AUDITS

ENTITY

Alfalfa County Treasurer
Blaine County Treasurer
Canadian County Treasurer
Cleveland County Treasurer
Creek County Court Clerk
Creek County Treasurer
Custer County Court Clerk
Custer County Treasurer
Dewey County Clerk
Greer County Treasurer
Jackson County Treasurer
McCurtain County Treasurer
Muskogee County Clerk
Stephens County Court Clerk
Wagoner County Treasurer

Special Investigative AUDITS

ENTITY

Boynton-Moton Public School District FY11
City of Okmulgee FY11
City of Wilson FY11
Crow Roost Fire Department FY09-FY11
Dover Public School District FY11
OK Dept. of Rehabilitation Services -Swanson FY10
OK State Department of Education FY11
OK State Department of Education FY12
OK State Department of Education, Suppl FY12
Pawnee County FY11
Rattan Public School District FY09-FY11
Town of Bernice & BPWA-Citizen Petition FY09-FY11
Town of Jet FY10-FY11

Emergency Medical Service DISTRICTS

ENTITY

Canton-Longdale FY09-FY11
Community Ambulance FY09-FY11
Grady County FY09-FY11
Greer County FY10-FY11
Johnston County FY09-FY11
Love County FY10-FY11
Major County FY09-FY11
Okeene FY09-FY11
Tillman County FY10-FY11

County Treasurer Statutory REVIEW

Horse Racing AUDITS

ENTITY

Alfalfa FY12
Beaver FY12
Beckham FY12
Blaine FY12
Bryan FY12
Caddo FY12
Canadian FY12
Carter FY12
Cherokee FY12
Cimarron FY12
Cleveland FY11
Cleveland FY12
Comanche FY12
Cotton FY12
Craig FY12
Creek FY11
Creek FY12
Delaware FY12
Dewey FY12
Ellis FY12
Garfield FY12
Grady FY11
Grant FY12
Greer FY12
Harmon FY12
Harper FY12
Jackson FY12
Jefferson FY12
Johnston FY12
Kay FY12
Kingfisher FY12
Kiowa FY12
Latimer FY12
Lincoln FY12
Logan FY12

ENTITY

Love FY12
Major FY12
Marshall FY12
Mayes FY12
McClain FY12
McCurtain FY11
McCurtain FY12
Murray FY12
Muskogee FY11
Muskogee FY12
Noble FY12
Nowata FY11
Okfuskee FY12
Okmulgee FY12
Osage FY12
Ottawa FY12
Pawnee FY12
Payne FY11
Payne FY12
Pontotoc FY12
Pottawatomie FY12
Pushmataha FY12
Roger Mills FY12
Rogers FY11
Seminole FY12
Sequoyah FY12
Stephens FY12
Texas FY12
Tillman FY12
Wagoner FY11
Wagoner FY12
Washington FY11
Washita FY12
Woods FY12
Woodward FY12

ENTITY

All Tracks, Live Race Days & Simulcast CY11
Fair Meadows at Tulsa Mixed Breed Race Meeting CY11
Fair Meadows at Tulsa Simulcast Race Days CY11
Remington Park Mixed Breed Race Meeting Cy11
Remington Park Thoroughbred Race Meeting CY11
Will Rogers Downs Mixed Race Meeting CY11
Will Rogers Downs Simulcast Race Meeting CY11
Will Rogers Downs Thoroughbred Race Meeting CY12

Statistical Gaming AUDITS

ENTITY

Gaming May 2011
Gaming June 2011
Gaming July 2011
Gaming August 2011
Gaming September 2011
Gaming October 2011
Gaming November 2011
Gaming December 2011
Gaming January 2012
Gaming February 2012
Gaming March 2012
Gaming April 2012
Gaming May 2012



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