

OKLAHOMA

Office of the State Auditor & Inspector

State Auditor & Inspector

Cindy Byrd, CPA



OKLAHOMA

Office of the State Auditor & Inspector

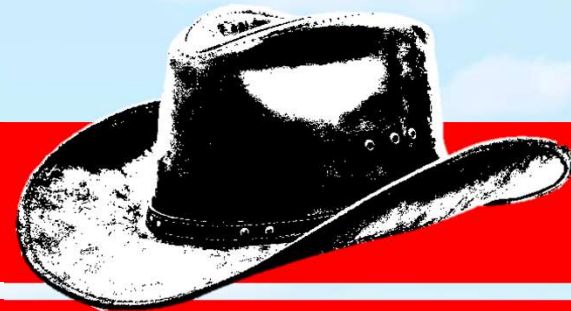


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THE MANY HATS OF CO. COMMISSIONERS 2.0!



1. POWERS & DUTIES

2. REVENUE STREAMS & BUDGETING

3. PURCHASING



TRIVIA!





POWERS & DUTIES





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Government is
NOT a Business

Government is
a Stewardship
of Services.

Team of Eight



Separation of Duties



District Attorney
Legal Counsel

COMMISSIONERS
Approve Budget and Expenditures

SHERIFF
Chief Law Enforcement

ASSESSOR
Determines Values

TREASURER
Collects Money

CLERK
Spends Money

OVERSIGHT

EQUALIZATION BOARD

EXCISE BOARD

Team of Eight



District Attorney

Legal Counsel



COMMISSIONERS

Approve Budget and Expenditures

SHERIFF

Chief Law Enforcement



ASSESSOR

Determines Values



TREASURER

Collects Money



CLERK

Spends Money

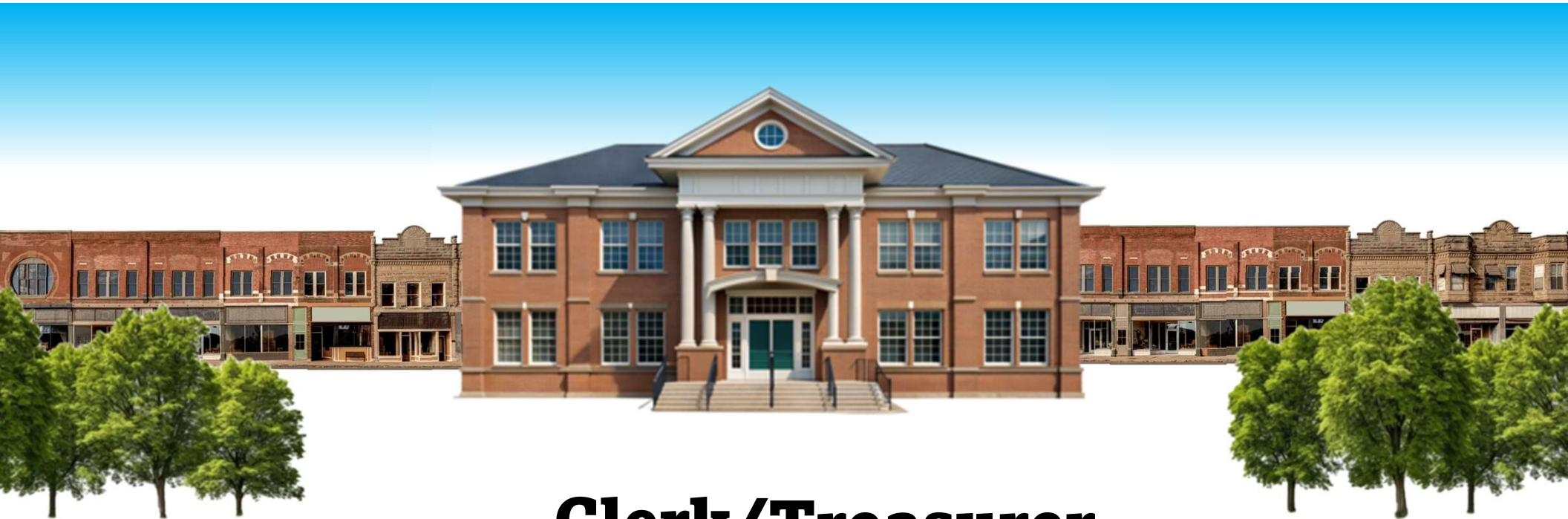


TOWN OF RED ROCK

Forensic Audit Report

**\$336,169
misappropriated**





Clerk/Treasurer



TOWN OF RED ROCK
P.O. Box 10
Red Rock, OK 74071-0010

First National Bank
And Trust Company
Muskogee / Okmulgee, OK

005508

NAME [REDACTED]

PAY Three Thousand &

DATE 5-25-2021

PAY TO THE ORDER OF Town of Red Rock \$ 1,000.⁰⁰

one thousand + 00/100 DOLLARS



FIRST NATIONAL BANK & TRUST CO.
STRAKATER WEST BRANCH
401 W 4th AVE
STRAKATER, OK 74074

MEMO

8003296

[Signature]



MEMO 8003296

1:1031012041:

[Signature]

\$240,473.24



TOWN OF RED ROCK
P.O. Box 10
Red Rock, OK 74651-0010

First National Bank
And Trust Company
Morrison / Stillwater, OK

005544

88-120
1031

June 26 2023

PAY Fourteen Dollars and 00/100***** DOLLARS \$1,400.00

TO
THE
ORDER
OF

NOT NEGOTIABLE

005544

TOWN OF RED ROCK

DETACH AND RETAIN THIS STUB
THIS CHECK IS FOR PAYMENT OF ITEMS DESCRIBED BELOW
IF INCORRECT PLEASE NOTIFY US PROMPTLY. NO RECEIPT NECESSARY.

\$42,595

DATE	DESCRIPTION	AMOUNT
6/26/2023	Mowing and Weed Eating per agreement as needed all Town Property \$700.00	
	Mowing and Weed Eating all Public Works Property as needed per agreement \$700.00	1,400.00

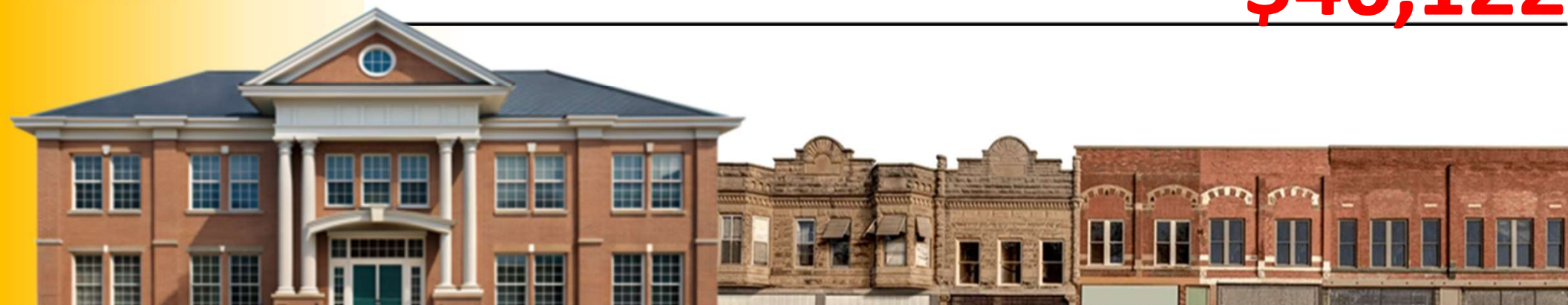


Board Members' Monthly Stipends

\$75  **\$150**



Board Member	Total Received	Allowable Board Pay	Overpayment
[REDACTED]	<u>\$41,097</u>	\$3,150	<u>\$37,947</u>
[REDACTED]	\$7,675	\$4,500	\$3,175
[REDACTED]	\$7,975	\$4,875	\$3,100
[REDACTED]	\$3,325	\$1,575	\$1,750
[REDACTED]	\$600	\$450	\$150
Total	\$60,672	\$14,550	\$46,122

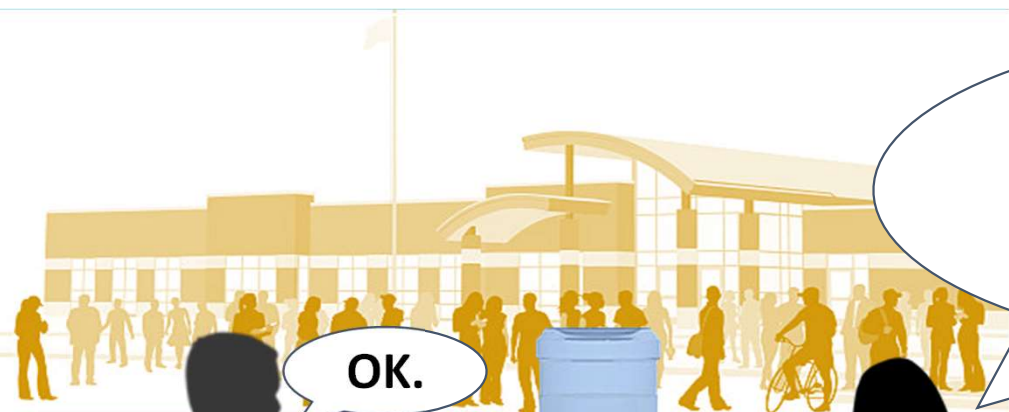




**Board of Co.
Commissioners**

**open
meeting**





OK.



Bobby, that school has GOT to have a new gym. A bond issue is the ONLY way.

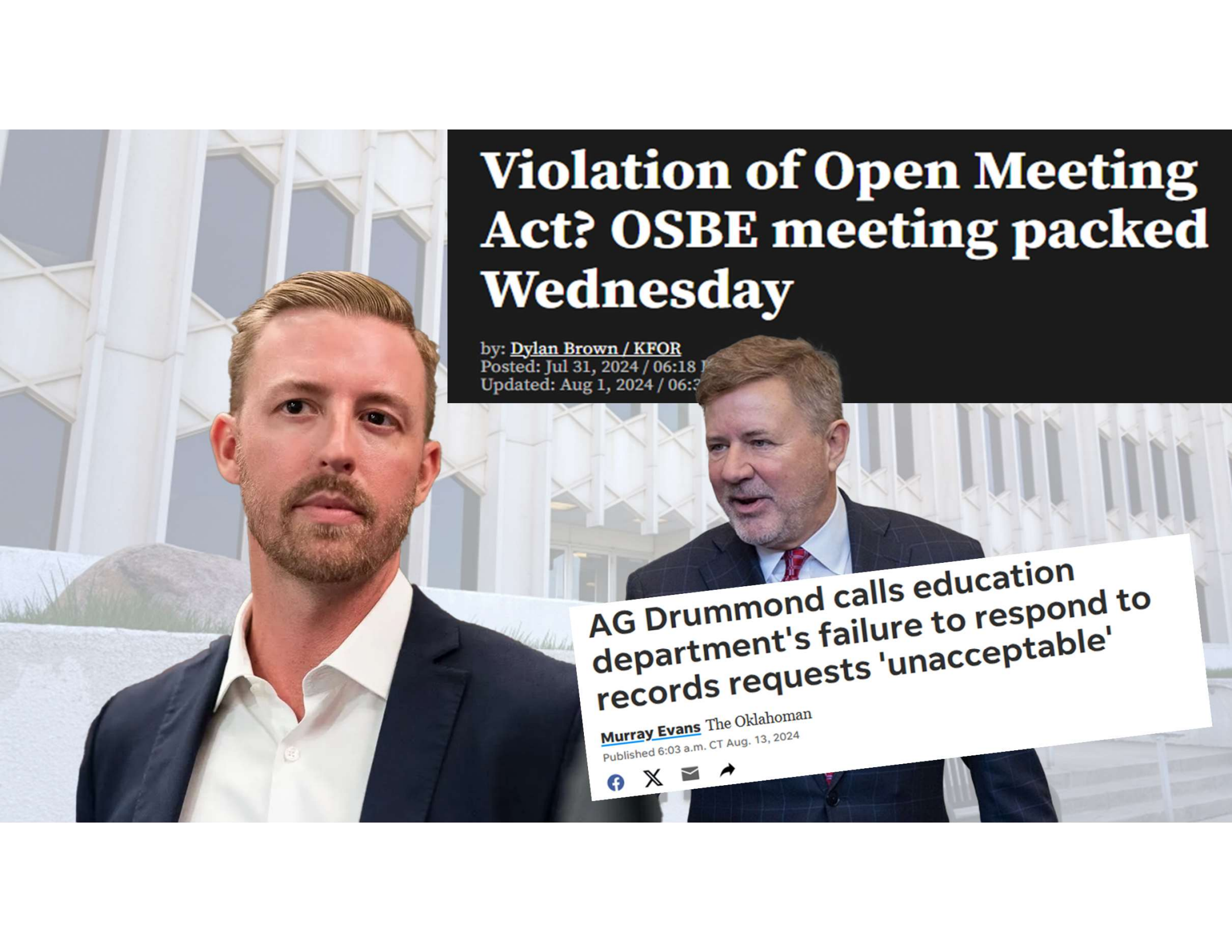




**Board of Co.
Commissioners**

**open
meeting**



A photograph of two men standing in front of a modern building with large glass windows. The man on the left is younger, with a beard, wearing a dark suit jacket over a light-colored shirt. The man on the right is older, wearing a dark suit, white shirt, and a red tie. They are both looking towards the camera.

Violation of Open Meeting Act? OSBE meeting packed Wednesday

by: [Dylan Brown](#) / KFOR

Posted: Jul 31, 2024 / 06:18 PM

Updated: Aug 1, 2024 / 06:20 PM

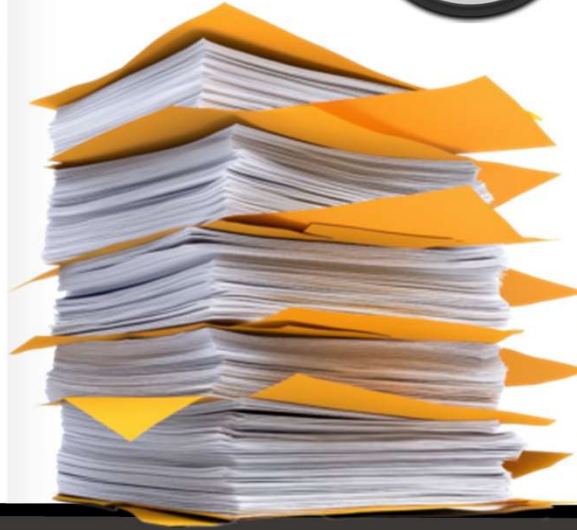
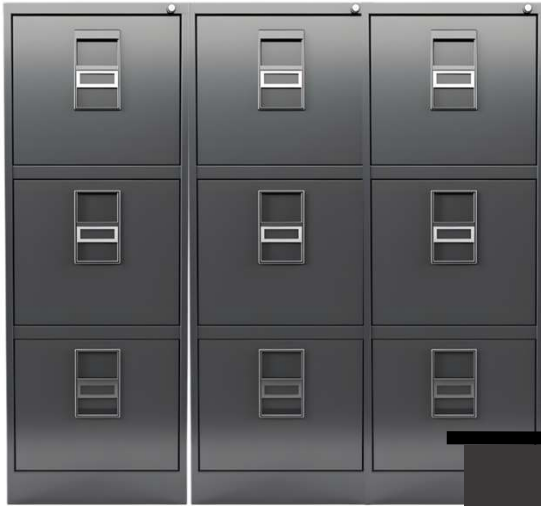
AG Drummond calls education department's failure to respond to records requests 'unacceptable'

[Murray Evans](#) The Oklahoman

Published 6:03 a.m. CT Aug. 13, 2024



OPEN RECORDS REQUESTS





WATCHDOG



FORENSIC DIVISION

74 O.S. § 212
74 O.S. § 18(f)

PERFORMANCE DIVISION

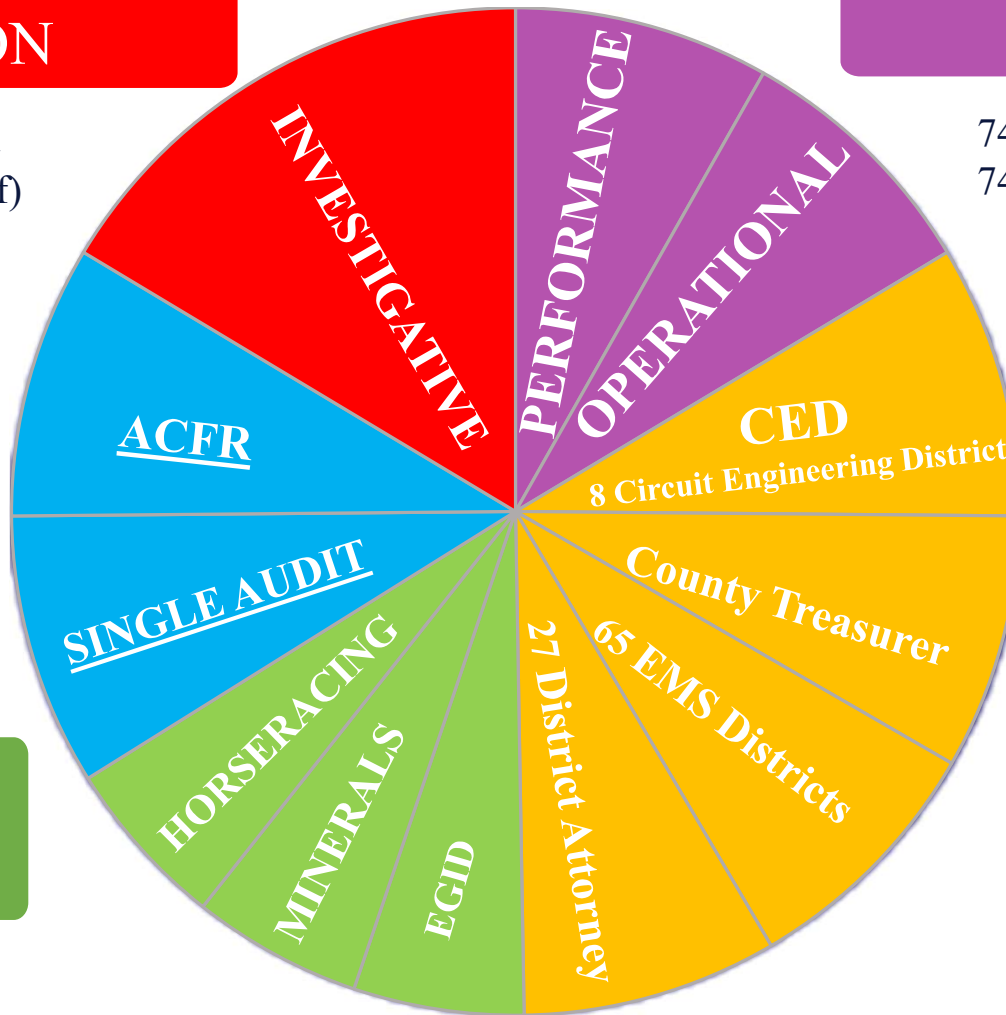
74 O.S. §§ 212(B)(1)-212(B)(2)
74 O.S. § 213.2

STATE DIVISION

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

SPECIALIZED DIVISION

3A O.S. §§ 261 & 263

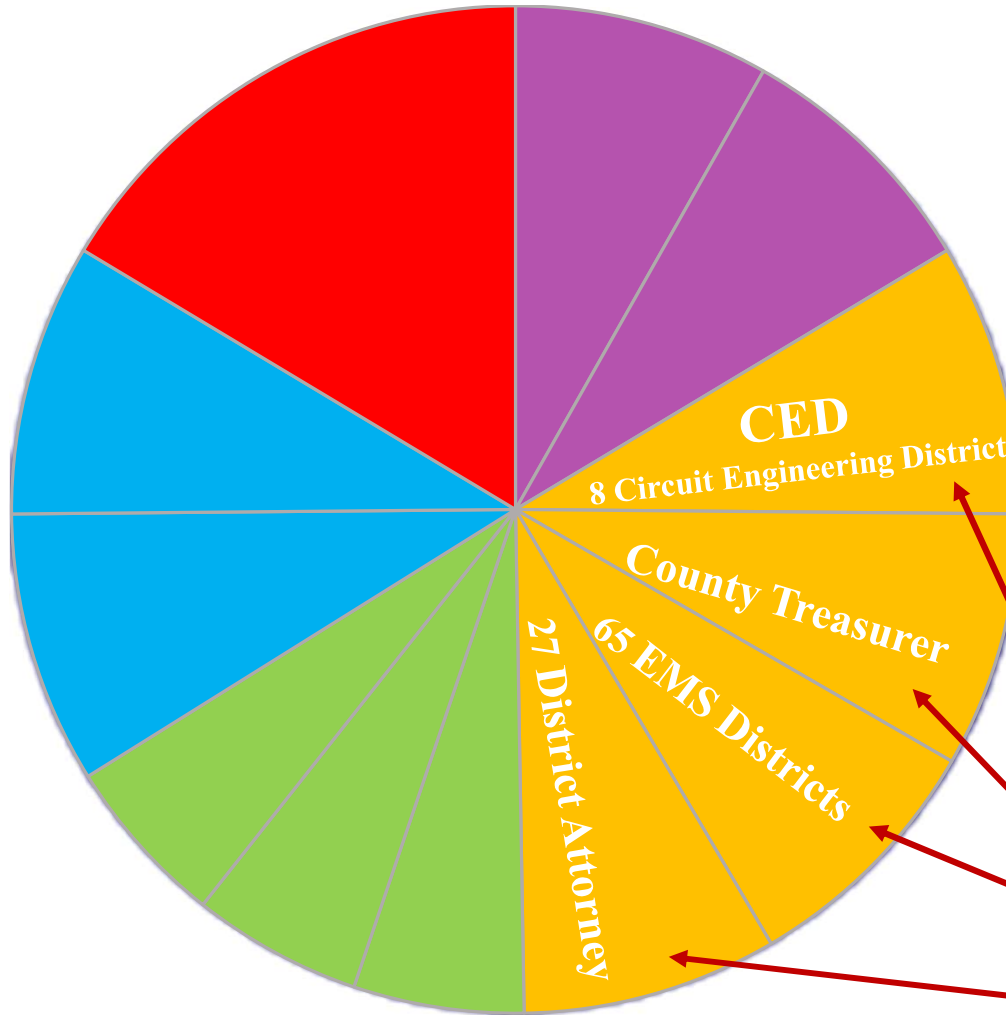


COUNTY DIVISION

19 O.S. §§ 177.1-177.7
69 O.S. § 687.1(D)

Article VI § 19
Article X § 9C

74 O.S. § 212(E)



7 County Managers

**COUNTY
DIVISION**

19 O.S. §§ 177.1-177.7

69 O.S. § 687.1(D)

Article VI § 19

Article X § 9C

74 O.S. § 212(E)

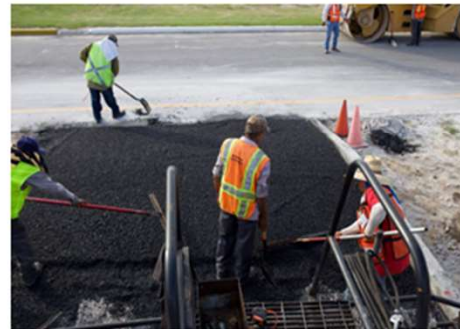
WE HIGHLIGHTED THE FAILED
CONTROLS RED AND THE
IRRELEVANT ONES YELLOW

WHAT ABOUT
ALL THESE
ORANGE ONES?





Handbook for County Commissioners of Oklahoma 2024



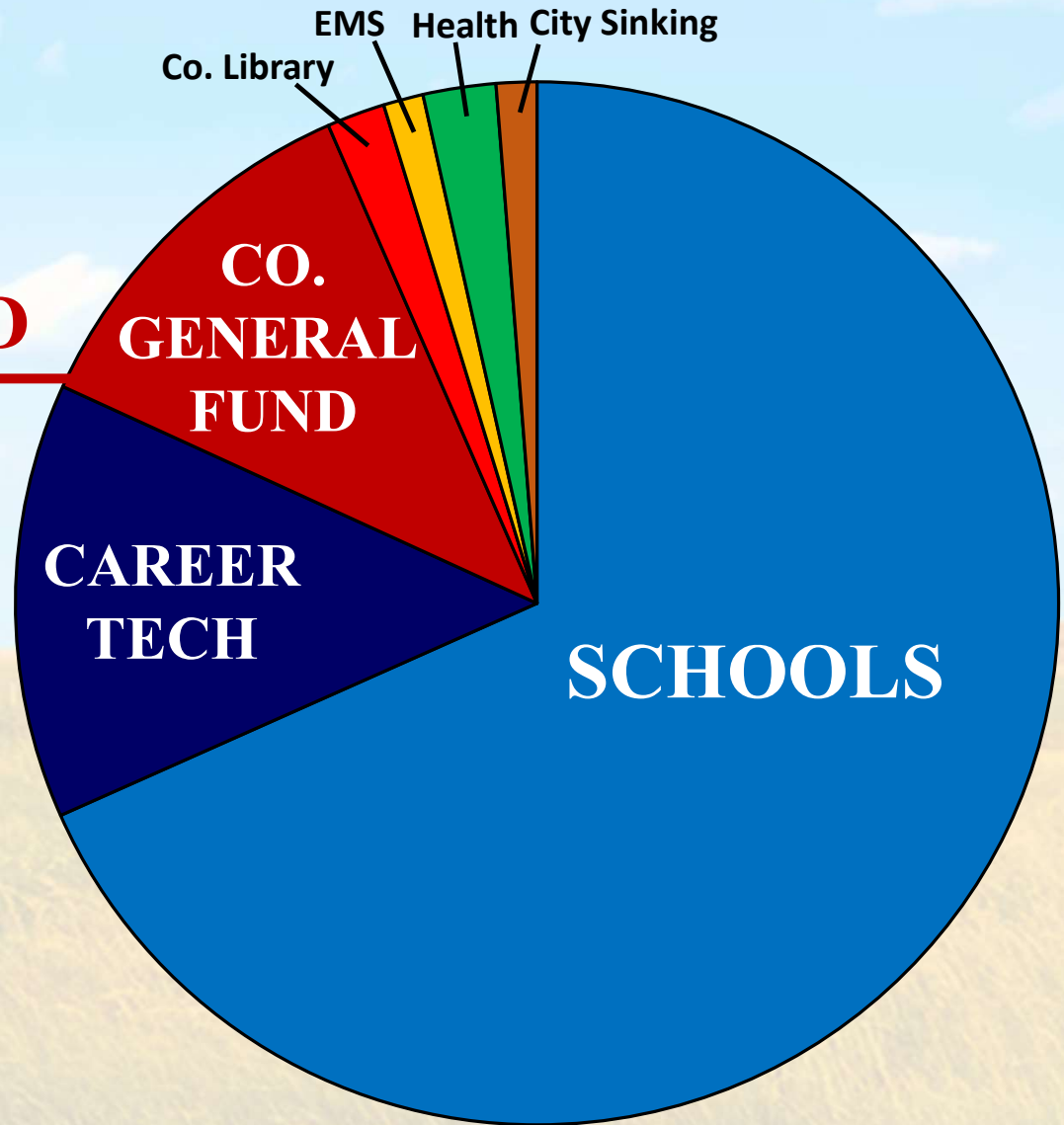


REVENUE & BUDGETS



CO. GENERAL FUND

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







Title 19 O.S. §180.43

Sheriff's Annual Report: Jan 15





Chart of Accounts
and
Standard Operating Procedures
for Oklahoma Counties



Prepared by
Oklahoma State Auditor and Inspector

Daily Rate of Incarceration



JAIL

Daily Rate of Incarceration



POLICE

Title 57 O.S. §38

The Department of Corrections shall reimburse any county which is required to retain an inmate ...in an amount not to exceed Twenty-seven Dollars (\$27.00) per day for each inmate during such period of retention, unless the actual daily cost as determined by the Department of Corrections Daily Rate as defined in this section, exceeds Twenty-seven Dollars (\$27.00). If the actual daily cost as determined by the Department of Corrections Daily Rate exceeds Twenty-seven Dollars (\$27.00), the county shall notify the Department of Corrections of the actual daily cost no later than September 30.

OKLAHOMA

\$27 CAP LIMIT?

\$61.73



\$57.51



\$55.81

Daily Rate of Incarceration

\$108.00



\$57.00



CONSUMABLE COSTS

v.

OPERATING EXPENSES

OKLAHOMA

Daily Rate of Incarceration

\$63.41



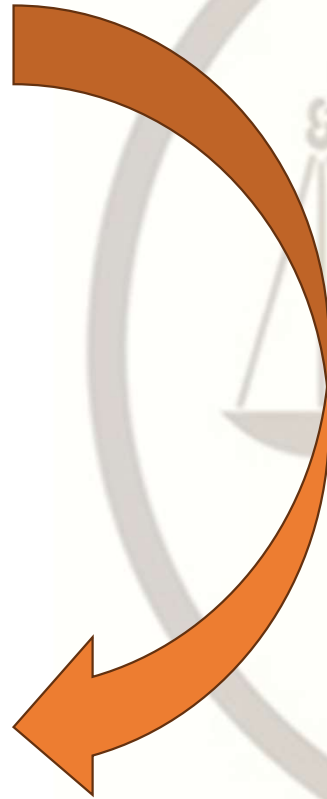


OKLAHOMA
State Courts Network

Oklahoma
Supreme Court

Oklahoma Court
of Civil Appeals

Oklahoma County
District Court



OKLAHOMA STATE CONSTITUTION



Article 10, Section 9: No ad valorem tax shall be levied...nor...used for State purposes.

Article 21, Section 1: The State Penal System is an institution that the State "shall" fund.

CASH FUNDS

DESIGNATED SOURCES

RESTRICTED PURPOSES

COURT CLERK
REV. FUND

HIGHWAY

COVID RELIEF

TREASURER
RESALE

SALES TAX

OPIOID
SETTLEMENT

CO. CLERK
LIEN FEE

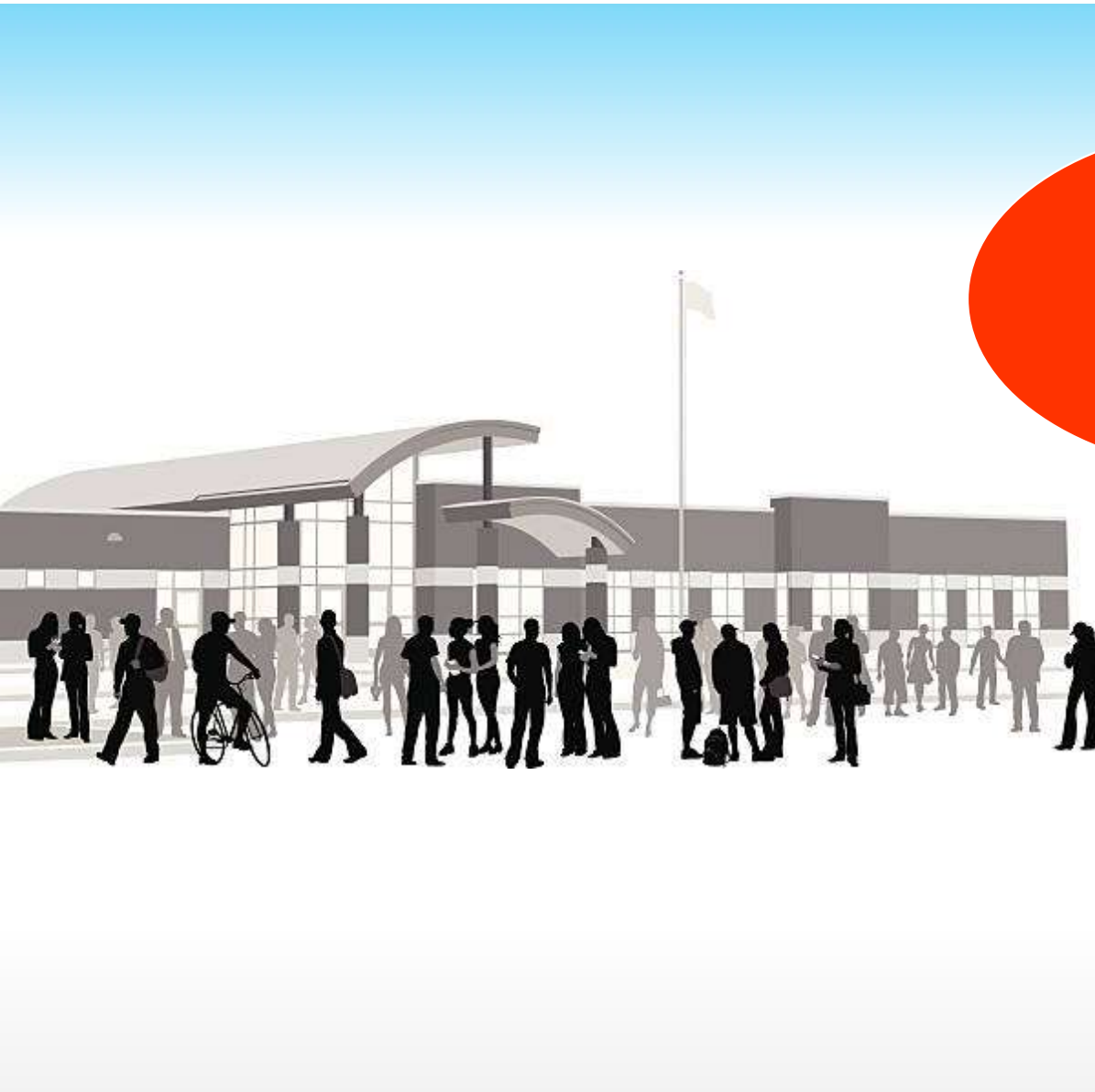
USE TAX

781 Funds

SHERIFF
SERVICE FEE

GRANT

SHERIFF OPS



VOTE

BONDS





PURCHASING

COMPETITIVE BIDDING



WHAT KIND OF PROJECT ARE YOU UNDERTAKING?

CONSTRUCTION or RENOVATION of a PUBLIC BUILDING ?

MAJOR ROAD / BRIDGE REPAIR?

IF SO...





PUBLIC COMPETITIVE BIDDING ACT: O.S. 61 § 101-138

STANDARD CONTRACT

HOW MUCH WILL IT COST?

LESS THAN \$10K?

NO BIDDING REQUIREMENT

\$10K? - \$100K?

AT LEAST THREE WRITTEN BIDS

\$100K or MORE?

SOLICIT SEALED BIDS

SOLICIT SEALED BIDS

POST THE REQUEST FOR PROPOSAL

ENSURE FREE COMPETITION

SELECT THE LOW BID



District Attorney

Legal Counsel



CLERK
Spends Money



WHAT KIND OF PROJECT ARE YOU UNDERTAKING?

A CONSTRUCTION or RENOVATION of a PUBLIC BUILDING ?

A MAJOR ROAD OR BRIDGE REPAIR?



NO!



COUNTY PURCHASING ACT: O.S. 19 § 1500-1507



The background of the entire slide is a dynamic image of numerous US dollar bills falling from the top, creating a sense of motion and wealth. The bills are in various orientations and positions, scattered across the white background.

COUNTY PURCHASING ACT: O.S. 19 § 1500-1507

WILL THE ITEM COST \$25K OR MORE?

A blue arrow pointing downwards from the question to the 'YES' box.

YES

A blue arrow pointing downwards from the 'YES' box to the 'SOLICIT SEALED BIDS' section.

SOLICIT SEALED BIDS

COUNTY PURCHASING ACT: O.S. 19 § 1500-1507

\$25,000



OKLAHOMA STATE CONSTITUTION



Article X, Section 26

..no county .. shall be allowed to become indebted...in any year...without the assent of three-fifths of the voters thereof

COUNTY PURCHASING ACT: O.S. 19 § 1505

LEASE-PURCHASE AGREEMENT



CLBOYD

— SINCE 1913 —

CERTIFICATE OF TITLE

STATE OF OKLAHOMA

VEHICLE IDENTIFICATION NUMBER

1HGEJ8242X

YEAR

1999

MAKE

HOND

TITLE NO.

BODY TYPE

CP

MODEL

UAX

DATE 1st SOLD

DATE ISSUED

01/08/2011

AGENT NO.

1435

ODOMETER

14679

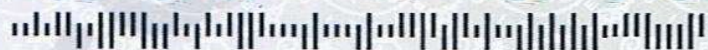
TYPE OF TITLE

DUPLICATE

ACTUAL

DATE INS.
LOSS OR SALVAGE

NAME AND ADDRESS OF VEHICLE OWNER



CLBOYD

THIS VEHICLE IS SUBJECT TO THE FOLLOWING LIEN(S):

SINCE 1913

WILL YOU PURCHASE FROM:

PUBLIC AUCTION

OKLAHOMA STATE AGENCY

ANOTHER OKLAHOMA COUNTY

VENDOR WITH A STATE CONTRACT

NATIONAL PURCHASING COOPERATIVE

WILL YOU UTILIZE A BLANKET PURCHASE ORDER?

YES



POSSIBLE EXEMPTION for COMPETITIVE BIDDING



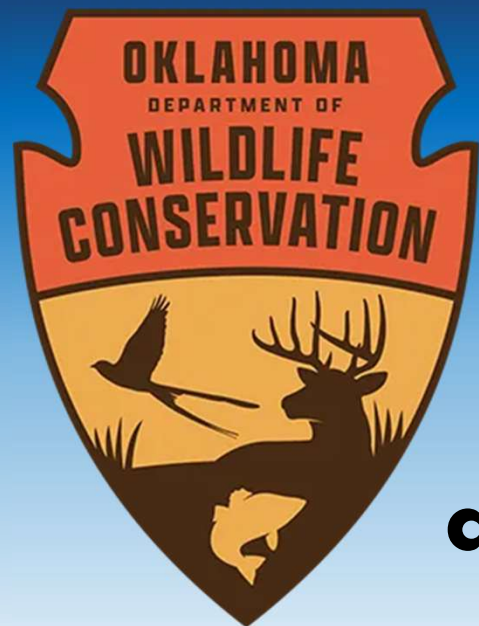
**IF YOU WANT TO OBTAIN AN ITEM BY A LEASE-PURCHASE
FROM A COOPERATIVE...**

IT MUST HAVE BEEN BID AS A LEASE-PURCHASE!

POSSIBLE EXEMPTION for COMPETITIVE BIDDING



**IF YOU WANT TO OBTAIN AN ITEM...
FROM A VENDOR WITH A STATE CONTRACT...
OBSERVE CAUTION.**



2019 Performance Audit



A biologist within Wildlife

appears to have obtained

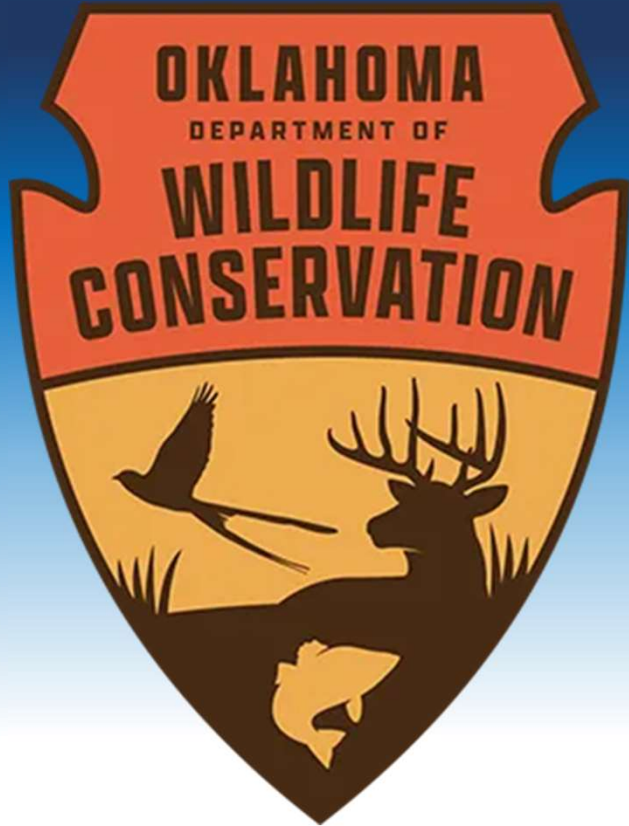
agency contracts for his

brother



owner of a Dozer Co.





\$665,865

The Dozer Company
submitted low bids and
underpriced competitors...



BUDGETED AMOUNT



CHANGE ORDERS



1**2****3****4****5**

JSCO

JSCO

JSCO

JSCO

JSCO

\$ 17,300.00

\$ 62,500.00

\$ 56,000.00

\$ 52,500.00

\$ 9,000.00

3209008205

3209008387

3209008421

3209008868

3209009076

8/27/2020

1/7/2021

2/4/2021

10/18/2021

4/25/2022

\$ 17,300.00

\$ 62,500.00

\$ 56,000.00

\$ 52,500.00

\$ 19,980.00

\$ 3,460.00

\$ 37,500.00

\$ 23,940.00

\$ 47,460.00

\$ -

\$ 20,760.00

\$ 100,000.00

\$ 79,940.00

\$ 99,960.00

\$ 19,980.00

Earl-Le Dozer LLC

Booth
Environmental

Nelco Solutions

Adair Tree
ClearingVegetation Mgmt
Svcs LLC

\$ 19,200.00

\$ 84,500.00

\$ 59,600.00

\$ 72,000.00

\$ 11,500.00

True Grit Works

MTS Brush
Hogging
Dozer/Lawn

J&S Construction

Bushwackers Land
CllrgTM Land
Management

\$ 26,700.00

\$ 87,500.00

\$ 61,200.00

\$ 79,500.00

\$ 14,800.00

HS Field Services

Adair Tree
CleaningS Schmidt/Adair
Tree Cllrg

Greenbelt

Isham Land
Improvements

\$ 33,100.00

\$ 94,500.00

\$ 66,800.00

\$ 112,000.00

\$ 15,000.00

D&D Ag Service	Booth Envir. Sales & Svcs	Slemp Welding Dozer & Excvn	Justin Nimron Dozer
\$ 95,000.00	\$ 67,600.00	\$ 142,500.00	\$ 16,500.00
J&S Construction	Dales Construction, LLC	Redstone Contracting LLC	Greenbelt Turf Management
\$ 99,000.00	\$ 100,000.00	\$ 187,500.00	\$ 16,800.00
Native Plains Excavation			A&A Asphalt
\$ 100,000.00			\$ 18,500.00
			Pintail Oilfield Services
			\$ 35,000.00





TULSA PUBLIC SCHOOLS



TULSA PUBLIC SCHOOLS

Special Audit Report

February 26, 2025

Cindy Byrd, CPA
State Auditor & Inspector



Deborah Gist,
former TPS Superintendent



TULSA PUBLIC SCHOOLS

Special Audit Report

February 26, 2025

Cindy Byrd, CPA
State Auditor & Inspector



A Message About Equity From Superintendent Gist

MAY 16 2021 10:00 AM



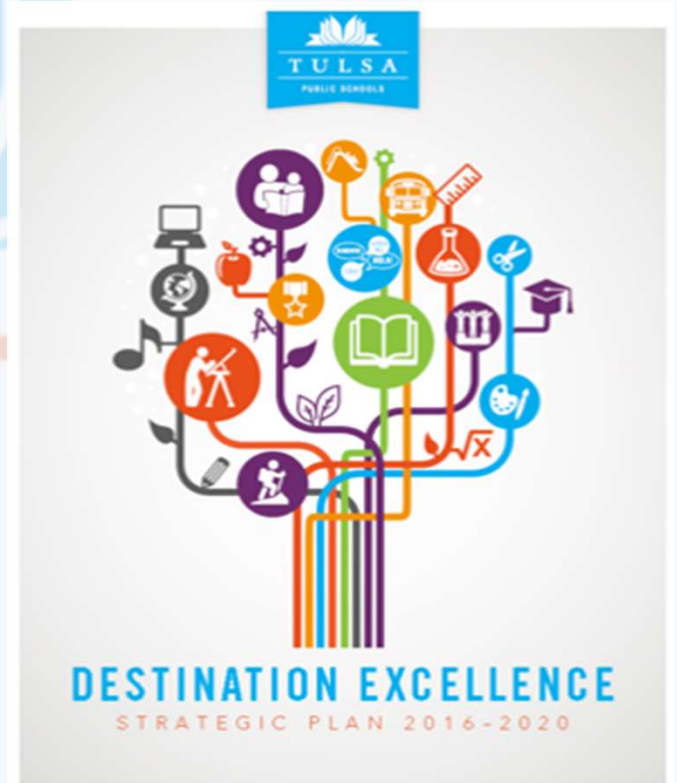
excellence, team, and joy. We deliberately put equity first because it is our primary core value and the foundation of all of our decisions. We did that because equity is a priority of our Board of

mattered to me, because it is at the heart of my own leadership and personal values.

DESTINATION EXCELLENCE



Deborah Gist





\$29 Million for Consultants

\$37 Million for Community Partners

TULSA PUBLIC SCHOOLS

Special Audit Report

February 26, 2025

Cindy Byrd, CPA
State Auditor & Inspector



DESTINATION EXCELLENCE

\$8.3 Million



Behavior Management



**TULSA PUBLIC
SCHOOLS**

\$8.5 Million



Teacher Training

ERS



Budgets

\$5.2 Million

\$6.9 Million

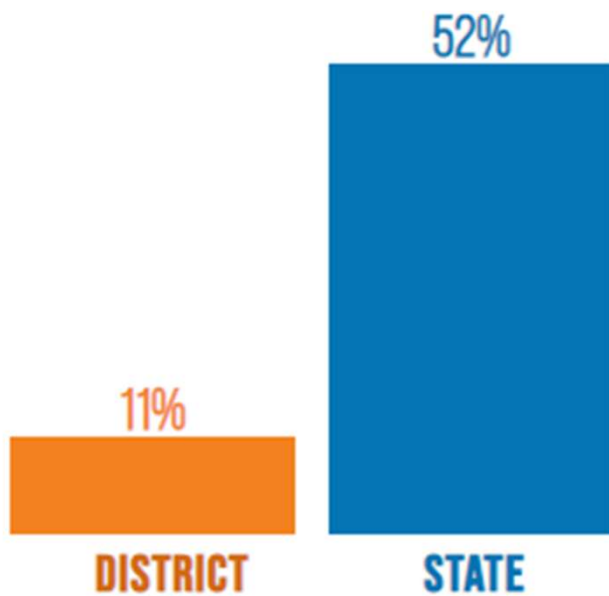
Amplify.

Curriculum

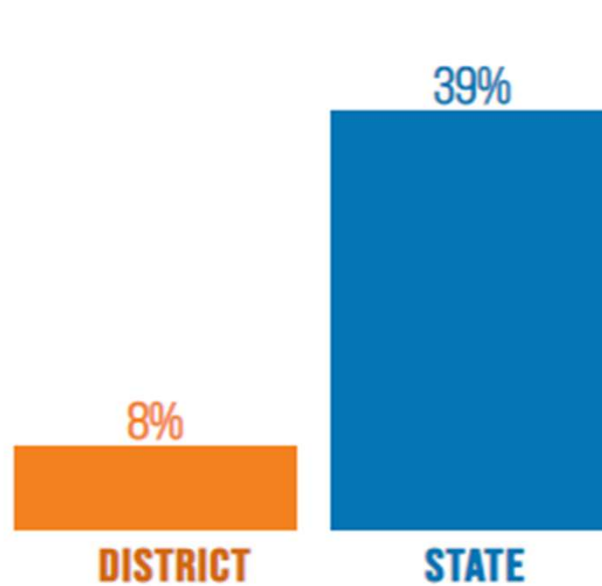


TPS Report Card: Composite Proficiency Scores

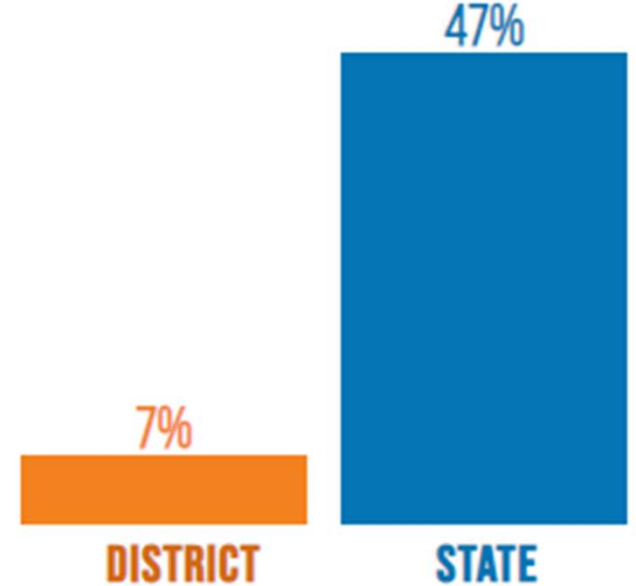
2017-2018



2018-2019



2022-2023



District Policy 5202: Competitive Bidding

\$25 MILLION

was spent in violation of District Policy 5202.

District Policy 5202: Competitive Bidding



V
E
N
D
O
R

NEW TEACHER CENTER
110 COOPER ST STE 500
SANTA CRUZ CA 95060

S
H
I
P
T
O

TALENT MANAGEMENT ESC/RM 345
3027 SOUTH NEW HAVEN AVENUE
TULSA PUBLIC SCHOOLS
TULSA OK 74114

Vendor Number	Vendor Phone Number	Vendor Fax Number	Delivery Reference / Mark For		Buyer
19119	831-600-2200	(831) 427-9017	MICHELLEED		BRYANT
Vendor Email		Date Required	Department/Location		Requisition Number
AR@NEWTEACHERCENTER.ORG			TALENT MANAGEMENT		11914914
Item#	Description/Part No.	Qty	UOM	Unit Price	Extended Price
1	NEW TEACHER CENTER WILL PROVIDE PROGRAM IMPLEMENTATION AND LEADER SUPPORT - 20 DAYS CONSULTATION AND IN-FIELD COACHING BEGINNING JUNE 1, 2019 THROUGH JUNE 30, 2019	1.0		\$49,500.0000	\$49,500.00

District Policy 5202: Competitive Bidding



V
E
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D
O
R

URBAN SCHOOLS HUMAN CAPITAL ACADEMY
~~11160 C-1 SOUTH LAKES DRIVE~~
 SUITE 704
 RESTON VA 20191

S
H
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T
O

TALENT MANAGEMENT ESC/RM 345
 3027 SOUTH NEW HAVEN AVENUE
 TULSA PUBLIC SCHOOLS
 TULSA OK 74114

Vendor Number	Vendor Phone Number	Vendor Fax Number	Delivery Reference / Mark For		Buyer
52989	703-439-0529		michelleed		BRYANT
Vendor Email		Date Required	Department/Location		Requisition Number
EARONS@USHCACADEMY.ORG			TALENT MANAGEMENT		11914677
Item#	Description/Part No.	Qty	UOM	Unit Price	Extended Price
1	Two USHCA 3.5 day academies. Transition support and technical assistance for the office of learning and talent management - June 1 - June 30, 2019. Dates tbd in Tulsa.	1.0		\$49,500.0000	\$49,500.00

70 O.S. §5-135.E: INVOICES / PROOF of RECEIPT

“No bill shall be paid UNLESS it is **SUPPORTED** by an **ITEMIZED INVOICE** clearly DESCRIBING the items purchased...and **PROOF of RECEIPT** of such **GOODS** or **SERVICES**.”

INVOICES & PROOF of RECEIPT



Out of 900 invoices...
300+ lacked proper itemization.
700+ payments lacked sufficient
...documentation to prove...
receipt of services.



TULSA PUBLIC SCHOOLS

Special Audit Report

February 26, 2025

Cindy Byrd, CPA
State Auditor & Inspector

\$5.2 MILLION for

ERS



AGREEMENT FOR PROFESSIONAL SERVICES

- \$129,000 due upon full execution of the contract
- \$129,000 to be invoiced on August 1, 2018
- \$129,000 to be invoiced on September 1, 2018
- \$129,000 to be invoiced on October 1, 2018
- \$129,000 to be invoiced on November 1, 2018
- \$129,000 to be invoiced on December 1, 2018
- \$129,000 to be invoiced on January 1, 2019
- \$129,000 to be invoiced on February 1, 2019
- \$129,000 to be invoiced on March 1, 2019
- \$129,000 to be invoiced on April 1, 2019



ERS



Education Resource Strategies
480 Pleasant Street, Suite C-200
Watertown, MA 02472

Bill To

Tulsa Public Schools
Jill Hendricks
3027 S New Haven Ave
Tulsa, OK 74117

Date

10/1/2018

Inv# 1314 \$ 129,000.00
EDUCATION RESOURCE STRATEGIES, INC
10/01/2018 # Pages 3 ERS-D0C26662368

Description

Amount

Amount due in October per Contract

129,000.00

Invoice not itemized

ACCOUNTING

OCT 03 2018

VEN#

INV#

Please make check payable to Education Resource Strategies, Inc. Tax ID #20-1978102

Total

\$129,000.00

ERS



APPENDIX A: STATEMENT OF WORK

<u>Redesign the school improvement planning process</u> ?	\$520K
Direct School Support	\$260K
<u>Strengthen system-level alignment to strategic priorities</u> ?	\$510K
Total Funding Request	\$1.29M



The Leadership Consultancy, Inc.
1142 S. Diamond Bar Blvd., #463
Diamond Bar, CA 91765
T: 626-278-4486

MAR 16 2020

Tulsa Public Schools
Purchasing Department

Invoice

Date	Invoice #
3/4/2020	100085

Invoice

BILL TO
TULSA PUBLIC SCHOOLS
ATTN: PURCHASING DEPARTMENT
P.O. BOX 470208
TULSA, OK 74147 USA

P.O. No.	Terms	Project
PO#22002691PDB		

Quantity	Description	Rate	Amount
1	Leadership Training and Coaching	\$23,827.27	\$23,827.27

**\$10,740 per
employee
trained**



Board Policy 4409: CONFLICTS of INTEREST

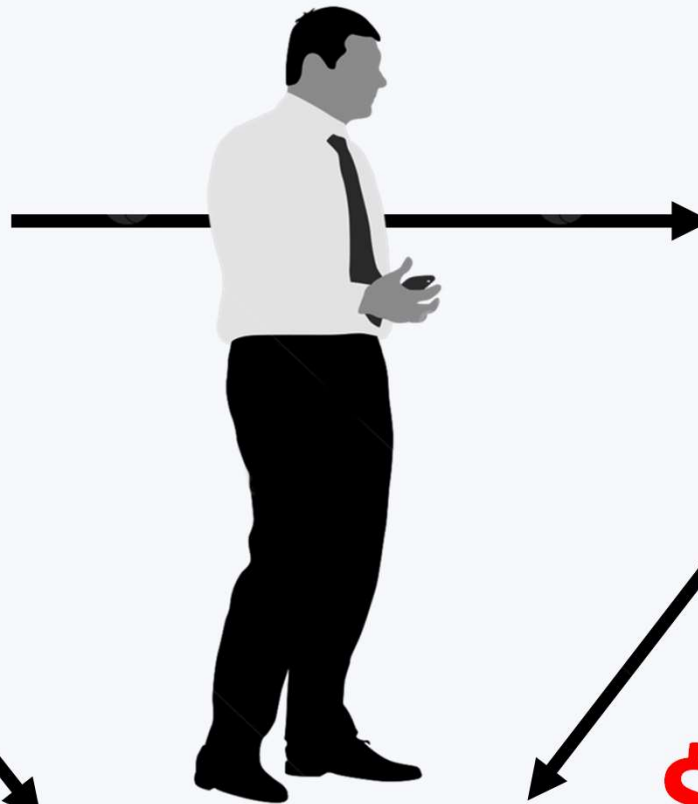
Prohibits a TPS employee from holding **outside business interests** that may **interfere** with their loyalty to the district.

TPS Executive Director of Bond & Energy



CONFLICTS of INTEREST

\$8,400,000



AEG

\$120,000

\$319,024

Bond Director

COMMUNITY PARTNERS

\$37,000,000

Social Emotional Learning

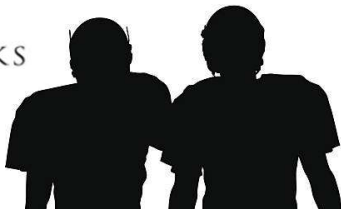


THE OPPORTUNITY
PROJECT

Connecting Youth to the World of Opportunity



Youth
At Heart





COMMUNITY PARTNERS

\$390,000



Jania (*HAH-nee-uh*) M. Wester, M. Ed.
Tulsa Managing Director
Communities In Schools of Mid-America



Kirk Wester-Rivera

FOUNDER

Before founding Growing Together, Kirk Wester-Rivera studied social work and psychology and became a Clinical Director at Human Skills & Resources. He is a licensed



School Support Progress

School Goal 1: Improve school climate so students motivation and attendance will improve.

Program(s) Supporting Goal <i>programs that addressed the school support goal</i>	Date(s) dates took place	Participant # monthly total of students	Progress/Outcomes/Metrics <i>progress/outcomes achieved as part of activity and metrics that helped determine progress/outcomes</i>
Attendance incintive	4/2/2021	289	progress is slow but attendance has come up with returning to school. can continue to encourage student with incintives to stay on track
Community cookbook demo	3/31/2021	33	families and student submitted recipes and was able to talk with others about their dish. building communication with parents
School carnival	4/23/2021	300	students engaged with each other and played games. This can also contribute to the school climate.

☒ Other: utility assistance

Students Served: 2

Basic Needs Check Supports Offered

<input checked="" type="checkbox"/> Clothing Closet	Students Served: 5	<input checked="" type="checkbox"/> Food Pantry	Students Served: 20
<input checked="" type="checkbox"/> Hygiene Products	Students Served: 10	<input checked="" type="checkbox"/> School Supplies	Students Served: 20
<input checked="" type="checkbox"/> Snack Pantry	Students Served: 75	<input checked="" type="checkbox"/> Other: utility assistance	Students Served: 2

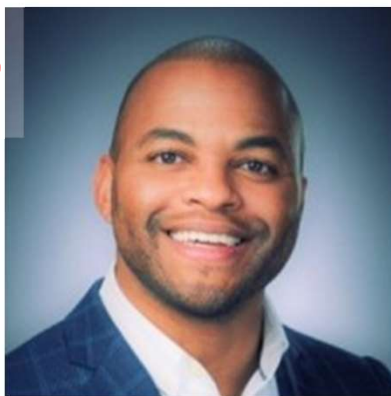
Lauren O'Mara

WIRE FRAUD

Isaac Domingue

\$329,278

\$17,000



Devin Fletcher

\$21,000

\$448,125

\$9,000

Kord Golliher

KAG Capital

S. Monee Kemp


SNICKELBOX



TNTP



DESTINATION EXCELLENCE





News9.com



Deborah Gist



The district said 220 TPS teachers took buses to Oklahoma City. On one of those buses was TPS Superintendent Dr. Deborah Gist. She told News On 6 the teacher walkout was never the goal.

Dr. Gist says teachers would rather be in class, but the funding bill approved by the legislature and signed into law by the governor last week is not enough.



CLOSINGS

ENID PUBLIC SCHOOLS

CLOSED FOR TEACHER WALKOUT WEDNESDAY

News9.com

BLANCHARD PUBLIC SCHOOLS

CLOSED FOR TEACHER WALKOUT WE



\$29 MILLION for CONSULTANTS

DESTINATION EXCELLENCE

ORGANIZATIONAL LEARNING AND EQUITY

OUR SHARED CORE VALUE OF EQUITY

Equity is the leading core value at Tulsa Public Schools. That we must provide resources and supports matched to student need, interrupting and transforming systemic educational inequities so that social and cultural factors such as race and language are no longer predictors of student success.

OUR COMMITMENTS TO EXCELLENCE IN EQUITY

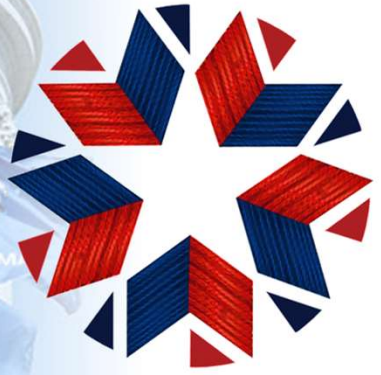
ORGANIZATIONAL LEARNING AND EQUITY

OUR SHARED CORE VALUE OF EQUITY

Equity is the leading core value at Tulsa Public Schools. Valuing equity means that we must provide resources and supports matched to student need, for every student in every school. We have a collective responsibility for interrupting and transforming systemic educational inequities so that social and cultural factors such as race and language are no longer predictors of student success.

OUR COMMITMENTS TO EXCELLENCE IN EQUITY





OKLAHOMA

Office of the State Auditor & Inspector

Latest funding resources available for counties.

State Grants and Class Action Settlement Funds

John Brownell
County Audit Manager
Oklahoma State Auditor and Inspector

County Community Safety Investment Fund

Also known as State Question 781 funds:

- Money saved from incarcerating fewer individuals.
- Calculated by Legislative Office of Fiscal Transparency (LOFT).
- Available through application process with Oklahoma Department of Mental Health and Substance Abuse Services (ODMHSAS).

County Community Safety Investment Fund



Deposit the proceeds into a special cash fund

Fund #1253 for counties using SAI prescribed Chart of Accounts



If two or more counties apply cooperatively – a memorandum of understanding should identify the primary county where the funds will be deposited.

The primary county must take measures to account for each county's portion separately.

Detailed records are required for proper reporting to ODMHSAS.

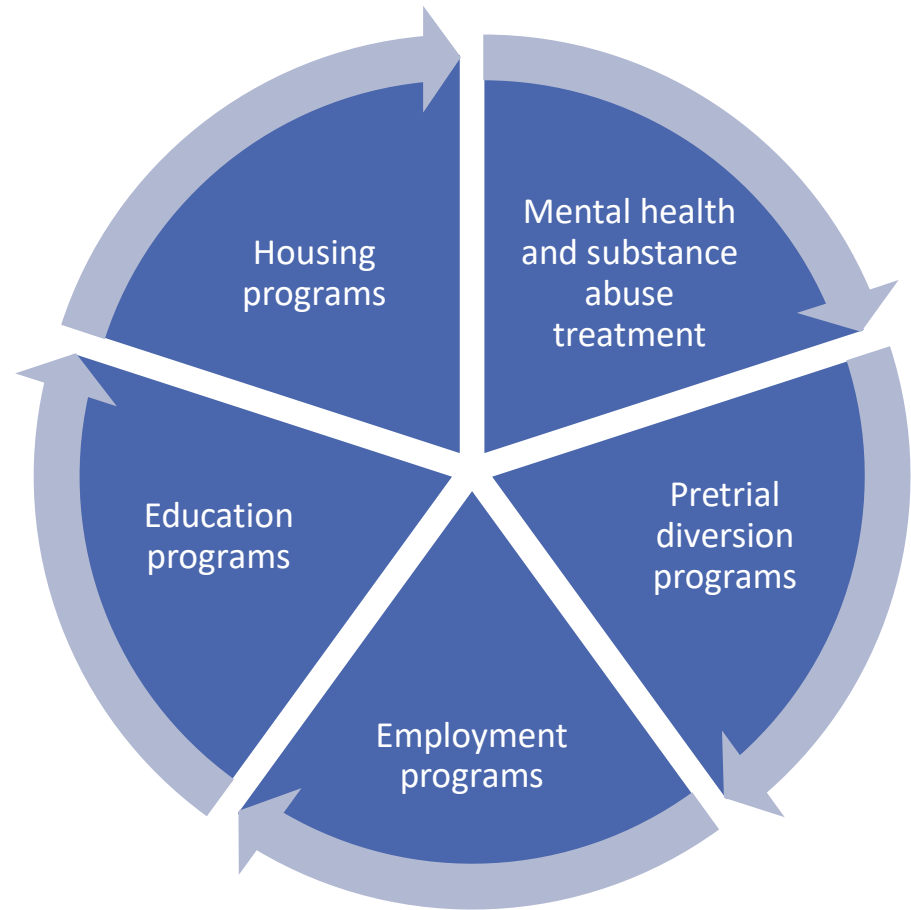


Will be audited by SAI during the regular county audit.



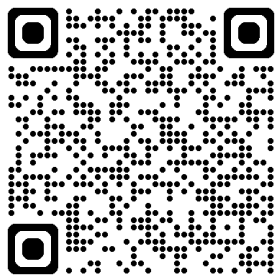
Does NOT go on your SEFA.

County Community Safety Investment



County Community Safety Investment

781 Funds



ODMHSAS has programming ideas to help recipients utilize these funds

- Pre-trial services
- Jail based treatment services
- Employment services
- Housing services
- Law enforcement led diversion
- First responder led diversion
- Expansion of criminal diversion opportunities
- Expansion of civil diversion opportunities
- Systematic district coordination

Information and applications may be located on OMES Central Purchasing website.

<https://www.ok.gov/dcs/solicit/app/solicitationDetail.php?soliID=4648>

- OMES Central Purchasing
 - Open/Pending Solicitation Search
 - solicitation #4520011467

19 O.S. § 3

The powers of a county as a body politic and corporate **shall be exercised by its board of county commissioners.**

It is hereby declared to be contrary to law, and against public policy, for any individual county commissioner, or commissioners, when not acting as a board, to enter into any contract, or to attempt to enter into any contract, as to any of the following matters:

- (a) Any purchase of equipment, machinery, supplies or materials of any kind for any county or any commissioner's district, or districts, thereof;
- (b) Any contract or agreement relating to or for the leasing or rental of any equipment, machinery, supplies or materials for any county or any commissioner's district, or districts, thereof;
- (c) To do or transact any business relating to such county, or any commissioner's district, or districts thereof, or to make any contract or agreement of any kind relating to the business of such county, or any commissioner's district, or districts thereof;

And none of such acts or attempted contracts as above set forth, done or attempted to be done, by an individual county commissioner or commissioners, when not acting as a board, shall ever be subject to ratification by the board of county commissioners, but shall be illegal, unlawful and wholly void.

Provided that nothing herein shall be construed as prohibiting or preventing the chairman of the board of county commissioners from performing such duty or duties as he may be required by law to perform as chairman of such board, but only after the board, by a majority vote thereof, shall have authorized and directed such performance by said chairman.

RFP 781 – County Community Safety Investment Fund



THE APPLICATION/RFP DOES NOT
REQUIRE DOCUMENTATION OF
BOARD APPROVAL.



SAI AUDITORS WILL REQUIRE
EVIDENCE OF BOARD APPROVAL.

...“To whom it may concern:

This is the single proposal being submitted by Raven County Oklahoma for RFP 781 for FY 2025.

Services are in addition of service to the County/Counties and are not supplanting or otherwise funding programs or services which are an existing governmental service requirement.

This proposal has received majority support from the Raven County Board of County Commissioners.

Regards,
Bad Brad” ...

RFP 781 – County Community Safety Investment Fund

Example of questions the auditor may ask:

- What controls do you have in place to ensure the contractor is providing the additional services (not funding programs already in place) as required by the grant regulations and MOU?
- What written documentation do you have of these additional services?
- What controls do you have in place to substantiate services provided?
- How do you track and measure the outcome for reporting purposes?

Examples of suitable answers:

- Detailed Memorandum of Understanding approved by the BOCC in an open meeting.
- Detailed invoices scrutinized by the receiving official.
- Receiving Reports.
- Designate an employee responsible for tracking the number of individuals receiving services and the outcome. Supervisory review of the reports prior to submitting.



Sheriff's Office Funding Assistance Grant

House Bill 2914 (effective July 1, 2024)

BOCC may apply for the grant by submitting an application to the Attorney General's Office.

- Funds must be apportioned by the Treasurer and Appropriated by the BOCC and Excise Board (or Budget Board) prior to expenditure.

Fund Number #1574

- Department 0400
- Revenue source: 9204
- Expenditure account:
 - Personnel Services (if the grant budget was approved for Stipends)
 - Maintenance and Operation
 - Capital Expenditures (if the grant budget was approved for capital assets: equipment, vehicles, building improvements, etc)

Expenditures are for lawful operation of the sheriff's office (excluding salaries).

- Stipends are allowed for sheriff employees.
- Elected official is not eligible.
- Stipends are considered income as it relates to income tax withholding and retirement.
- The grant may be used to cover the payroll matching requirements related to the stipends.
- Stipends are not considered income as it relates to the salary limits (19 O.S. § 180.65).



Opioid and E-Cig Settlement Funds

Settlement Funds

- Many counties joined in class action lawsuits regarding opioids and electronic cigarettes.
 - Settlement funds must be utilized in accordance with the settlement agreement.
 - NACO has resources to help you with programming ideas for these funds.
- For counties not joining in a class action suit, you may apply for a state grant through the AG's office.
 - Funding comes from the State's share of the opioid settlement.

Accounting for opioid abatement funds:

- Counties subject to SAI Standardized Chart of Accounts
 - **Fund: 1251**
 - **Revenue Source: 9419**
 - **Departments:**
 - **6700**
 - Sub-departments (optional):
 - 6701 - Distributor settlement
 - 6702 - Allergan
 - 6703 – CVS
 - 6704 – TEVA
 - 6705 – Walgreens
 - 6706 – Walmart
 - **6707 – State Opioid Abatement Program (AG's office)**

Oklahoma Opioid Abatement Grant

Oklahoma Attorney
General website

- Resources/Grants/Opioid Abatement Grant
- FAQ's

State Statutes
regarding the
State's use of
settlement funds:

- 74 O.S. § 30.3 to 30.8

E-Cigarette Settlement

- JUUL settlement
 - Fund 1252
 - Revenue Source 9420
- Funds are to be used to address the problem of youth vaping and nicotine addiction.

www.juulclassaction.com



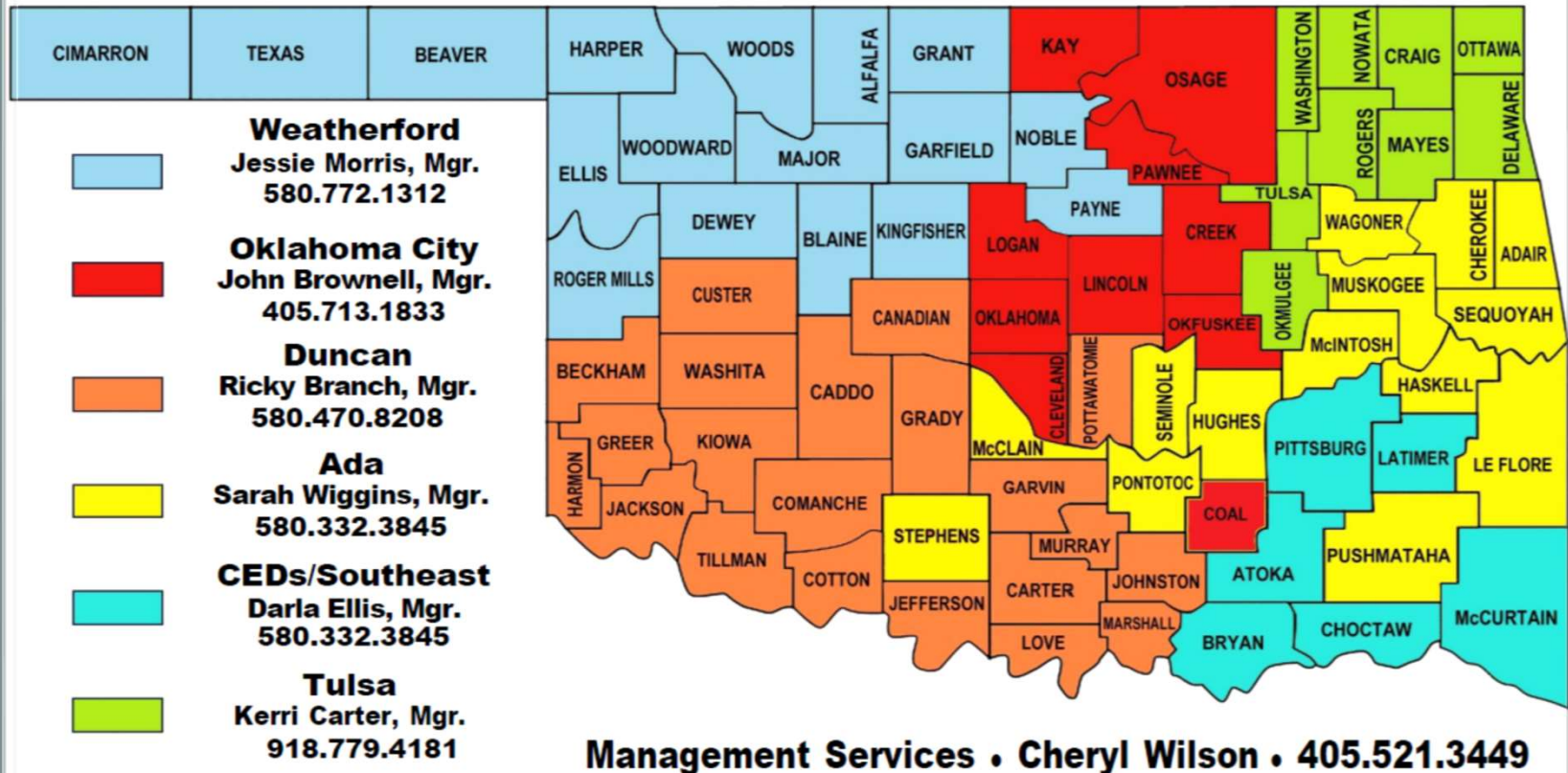
OKLAHOMA

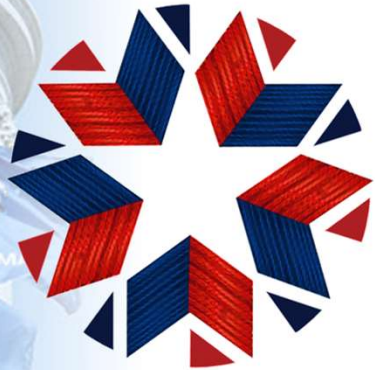
Office of the State Auditor & Inspector

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





OKLAHOMA
Office of the State Auditor & Inspector

Thank You