



# OKLAHOMA STATE AUDITOR & INSPECTOR



Gary A. Jones, CPA, CFE

# 2013 Annual Report



This publication is issued by the Office of the State Auditor and Inspector as authorized by 74 O.S. § 216.  
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The 2013 Annual Report was published through the state online filing system to the Governor, the Speaker of the House of Representatives, and the Senate President Pro Tempore. The report is available for download at [www.sai.ok.gov](http://www.sai.ok.gov).



# OKLAHOMA STATE AUDITOR & INSPECTOR



Gary A. Jones, CPA, CFE

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

Dear Governor Fallin:

In our role as the independent auditor for the State of Oklahoma, it has been our pleasure this past year to assist your office, the legislature, various agencies, and county officials pursue more effective and efficient delivery of public services. Our autonomy is a significant asset in supporting our mission to safeguard public assets. The following is the 2013 Annual Report or our agency's review of state and county finances, officers, and entities.

We appreciate the confidence you place in our office and work product by requesting a number of Performance Audits during this past year. These reports resulted in legislative changes to address waste in government spending, inefficiencies in staffing levels, and preservation of capital assets. Each audit is intended as a tool for decision makers to utilize by offering studious recommendations to improve government and increase its responsiveness to the needs of our residents.

The backlog of County Audits that existed when we assumed office in 2011 was virtually eliminated by the end of fiscal year 2013. Our evolving County Audit Division pressed its responsiveness to its clients and provided training and critical information to county officials. These officials are now exhibiting better record retention and, more importantly, improved transparency and accountability to their various constituencies and we fully support these efforts.

Fraud remains a challenge for public officials at every level. Continued reform of agency operations in 2013 included joining our Performance Audit Division with the Special Investigative Unit. The work of these two groups complements each other considerably, resulting in timely and in-depth audit reports.

Our improved efforts to identify risks in an entity's systems of checks and balances are helping to reduce the potential for fraud, waste, and abuse of increasingly sparse tax dollars. We continue to embrace the opportunity to work with our clients to implement necessary procedures to better protect public funds.

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 as you seek to reduce the size of government without negatively impacting the people we serve. As always, 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 Native American Cultural and Educational Authority** conducted at the request of Governor Mary Fallin on October 17, 2012.

The request sought review of the efficiency and effectiveness of current management, the efficiency and effectiveness of the oversight of the operations of the American Indian Cultural Center and Museum (AICCM), the reasonableness of the expenditures of the AICCM administration, and the expenditures of the AICCM Administration for compliance with appropriate state statutes and regulations.

The final audit report contained numerous findings including the AICCM Board’s decision to construct a world-class facility without secured funding, cost overruns without plan adjustments to account for insufficient funds, lack of legislative oversight or public hearings, and a lack of experience among board members in constructing and operating a museum.

The report determined the Board did not appear to be managing the AICCM efficiently or effectively and had not developed an operating budget for the museum for which future state subsidies were realistically estimated.

**A Performance Audit of the Oklahoma Department of Veterans Affairs (ODVA)** questioned practices such as inconsistent training, pervasive substandard wages, and some administrators’ disregard for staff input resulting in a problematic work

environment where human resources are not properly allocated or valued.

The report noted recent steps by the ODVA Commission to improve daily operations and pointed to abundant opportunities to advance and maintain consistent high quality service delivery for current and future residents of veteran centers.

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 1,000 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, a District Attorney, an entity's governing board, or by citizen petition. The cost of the audit is paid by the entity being audited.

In response to a tremendous increase of requests for citizen petition audits, State Auditor Jones implemented an informal

intercession program in 2013. The goal is to attempt to resolve existing conflict(s) between residents and public entities without conducting a costly Special Audit. The effort proved successful in several Oklahoma communities and does not preclude citizens from seeking a petition request for special audit.

## 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 January 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](http://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 12<sup>th</sup> 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.



**CINDY PERRY, CPA**, Deputy State Auditor for Local Government Services, 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 16 years experience in local government auditing including county audits, district attorney audits, and emergency medical services district audits.



**LISA HODGES, CFE, CGFM**, Deputy State Auditor for State Agency Auditing and Information Services 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.



**JANICE BUCHANAN, MBA**, Deputy State Auditor for Special Audits, Administration and Public Policy, graduated with a BA in Behavioral Science from the University of Chicago and an MBA from the University of Oklahoma. She has worked for the Federal Reserve Bank of Kansas City, OKC Branch and has over twenty years of state government policy, finance, and legislative experience. While serving as Fiscal Director for the Oklahoma House of Representatives, Janice formulated fiscal policy, negotiated state budgets, and created strategic plans for legislative leadership.



**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.



**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.



**JOSH RICHARDS, CPA**, is Director of the State Agency Audit Division. A 2002 graduate of the University of Central Oklahoma, Josh earned a Bachelor of Accounting degree. A 12-year veteran of the State Agency Audit Division, Josh began as an intern during college, is a Certified Public Accountant, and worked his way up through various management levels before being named Division Director in 2013. He has also represented the agency as a peer review team member for the National State Auditors Association (NSAA).



**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 Office of Management and Enterprise Services was notified in April 2013 that the report 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 to 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 more timely 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 five regional offices to minimize travel costs for its 40 plus field auditors. With offices in Weatherford, Ada, Tulsa, Duncan, and Oklahoma City, county offices staff include an audit manager, audit supervisors, auditors.

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 FY13.

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 FY13, 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 FY13 were reports identifying embezzlement in two county sheriff's offices and questionable practices by the City of New Cordell.

## 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 Horse 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 Horse 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 auditors 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, at Remington Park Race Track, and the state Corporation Commission.

In FY13, 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 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 FY12
- Oklahoma Tax Commission FY12
- State of Oklahoma Comprehensive Annual Financial Report FY12
- State of Oklahoma Single Audit Report FY12

### Financial Statement

#### ENTITY

- Construction Industries Board
- Office of the State Treasurer FY12
- Oklahoma Accountancy Board FY12
- Oklahoma Tax Commission
- Uniform Building Code Commission

### Agreed Upon Procedures

#### ENTITY

- Oklahoma Department of Transportation State Purchase Cards FY12

### Performance

#### ENTITY

- Native American Cultural and Educational Authority FY12
- Oklahoma Corporation Commission FY12
- Oklahoma Department of Veterans Affairs FY12
- Oklahoma Water Resources Board FY12
- State Fire Marshal FY12

### Operational

#### ENTITY

- Aeronautics Commission
  - City of Ardmore IF0-06-SF FY13
  - City of Ardmore ADM-08F FY13
  - City of Claremore FY13
  - City of Enid FY13
  - City of Muskogee FY13
  - City of Tulsa FY13
  - Oklahoma City Airport Trust FY13
  - Ponca City FY13
- Alcoholic Beverage Law Enforcement Commission FY12
- Career and Technology Education FY12
- Commission on Marginally Producing Oil and Gas Wells FY12
- Council on Law Enforcement Education and Training FY12
- J.M. Davis Memorial Commission FY12
- Office of Juvenile Affairs FY13
- Oklahoma Board of Private Vocational Schools FY12
- Oklahoma Commission for Teacher Preparation FY12
- Oklahoma Ethics Commission FY13
- Oklahoma Funeral Board FY13
- Oklahoma Historical Society FY12
- Oklahoma Tourism and Recreation Department FY12
- Oklahoma Used Motor Vehicle and Parts Commission FY12
- Will Rogers Memorial Commission FY12



# OKLAHOMA STATE AUDITOR & INSPECTOR



Gary A. Jones, CPA, CFE

## Statutory, Financial Statement, & Operational **COUNTY AUDITS**

### **Statutory**

#### **ENTITY**

- Oklahoma County Single Audit FY12
- Oklahoma County Report on Internal Control Over Financial Reporting and on Compliance FY12
- Tulsa County Single Audit FY12
- Tulsa County Report on Internal Control Over Financial Reporting and on Compliance FY12

### **Financial/Operational**

#### **ENTITY**

- Adair County FY06-10
- Choctaw County FY08-11\*
- Cleveland County FY09-10
- Craig County FY08
- Craig County FY09\*
- Craig County FY10
- Craig County FY11\*
- Creek County FY09-10
- Custer County FY11\*
- Delaware County FY09-11
- Ellis County FY11\*
- Harmon County FY12\*
- Harper County FY10-12\*
- Jackson County FY10-11
- Jefferson County FY11\*
- Johnston County FY12\*
- Kingfisher County FY11\*
- Kiowa County FY10-11
- Love County FY08-12\*
- Marshall County FY08-10
- Marshall County FY11\*
- McCurtain County FY10-11
- Nowata County FY08-09
- Nowata County FY11\*

### **Financial/Operational *continued***

#### **ENTITY**

- Osage County FY08-10
- Pawnee County FY11\*
- Pottawatomie County FY09-10\*
- Pushmataha County FY11\*
- Rogers County FY08-10
- Seminole County FY08
- Seminole County FY11\*
- Stephens County FY10-11
- Washington County FY08-10
- Washington County FY12\*

### **District Attorney**

#### **ENTITY**

- DA District 01 FY12
- DA District 02 FY11
- DA District 03 FY12
- DA District 05 FY12
- DA District 07 FY12
- DA District 09 FY12
- DA District 20 FY11
- DA District 24 FY11
- DA District 26 FY12
- DA District 27 FY12

### **Emergency Medical Service Districts**

#### **ENTITY**

- Alfalfa County EMS FY09-12
- Buffalo EMS FY12
- Butler EMS FY08-12
- Geary EMS FY12
- Laverne EMS FY12
- Mountain View-Gotebo EMS FY10-12
- SW Oklahoma EMS FY12
- Vici-Camargo EMS FY12

\*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 \$500,000 in federal funds during a fiscal year.

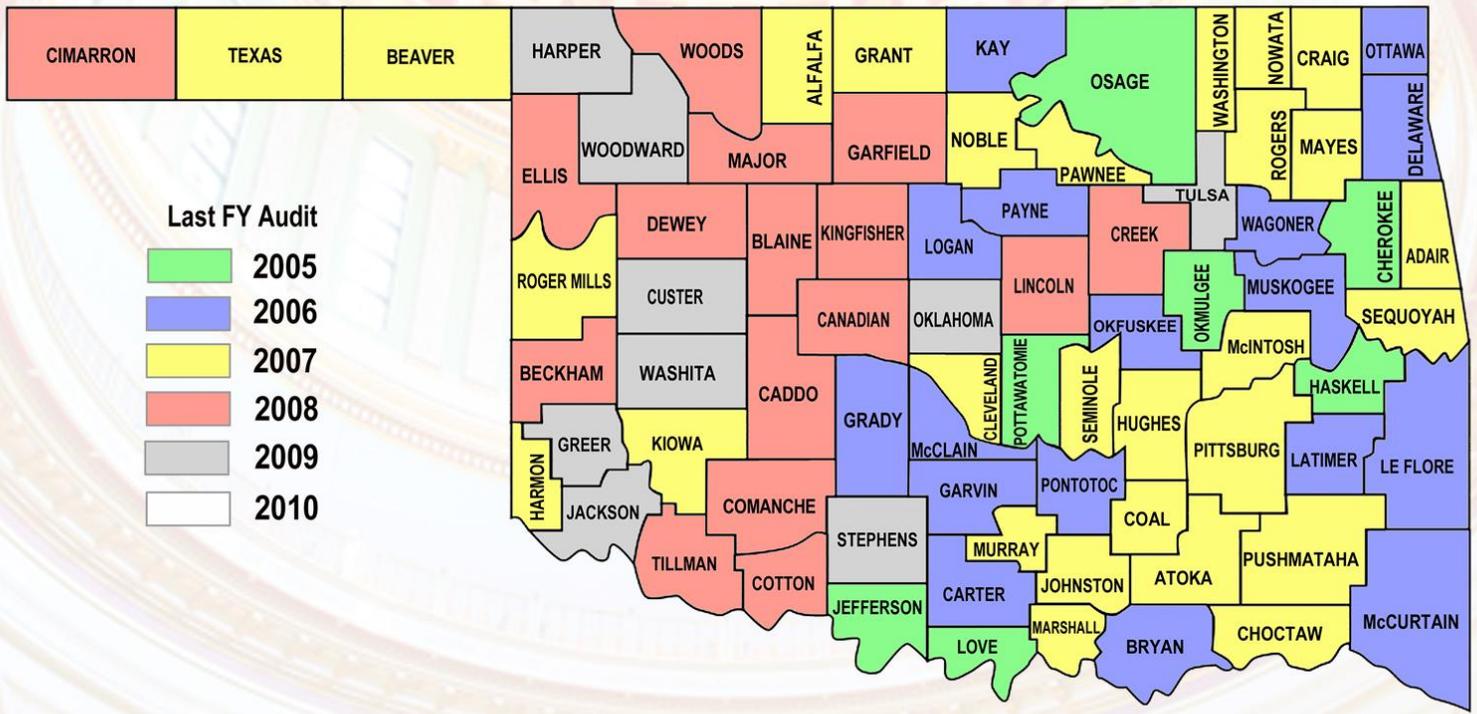


# OKLAHOMA STATE AUDITOR & INSPECTOR

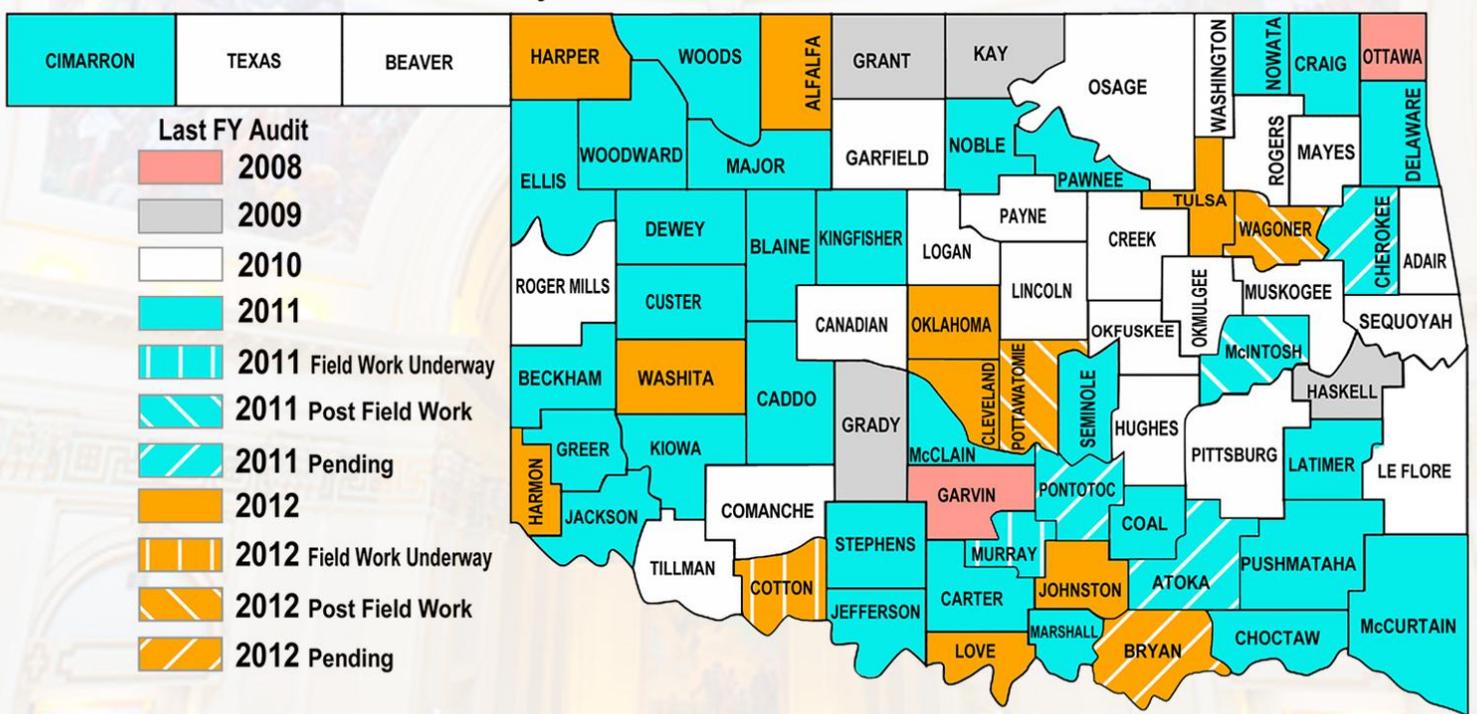


Gary A. Jones, CPA, CFE

## Last Completed Audit Report of Oklahoma Counties by Fiscal Year as of January 10, 2011



## Completed Audit Reports of Oklahoma Counties by Fiscal Year as of June 30, 2013





# OKLAHOMA STATE AUDITOR & INSPECTOR



Gary A. Jones, CPA, CFE

## County Officer Turnover **AUDITS**

### ENTITY

Adair County Sheriff  
Atoka County Commissioner District 2  
Beckham County Commissioner District 2  
Blaine County Sheriff  
Bryan County Sheriff  
Cleveland County Commissioner District 2  
Coal County Sheriff  
Creek County Clerk  
Creek County Commissioner District 2  
Creek County Sheriff  
Custer County Commissioner District 2  
Dewey County Court Clerk  
Garfield County Commissioner District 2  
Garvin County Commissioner District 1  
Grady County Sheriff  
Grant County Sheriff  
Greer County Clerk  
Hughes County Sheriff  
Jackson County Commissioner District 1  
Kiowa County Sheriff  
Love County Commissioner District 2  
Love County Treasurer  
Mayes County Sheriff  
Murray County Commissioner District 2  
Murray County Sheriff  
Nowata County Commissioner District 2  
Okfuskee County Court Clerk  
Osage County Clerk  
Osage County Commissioner District 3

## County Officer Turnover *continued* **AUDITS**

### ENTITY

Pawnee County Commissioner District 1  
Payne County Commissioner District 2  
Pontotoc County Commissioner District 2  
Pushmataha County Sheriff  
Rogers County Clerk  
Rogers County Court Clerk  
Rogers County Emergency Management Director  
Sequoyah County Clerk  
Stephens County Commissioner District 2  
Stephens County Court Clerk  
Tulsa County Commissioner District 3  
Washita County Clerk  
Woodward County Commissioner District 2

## Special Investigative **AUDITS**

### ENTITY

Adair County Clerk's Office  
City of Miami  
City of New Cordell  
Clayton Public Schools  
Craig County Sheriff's Office  
Rattan Public Schools  
Sperry Public Schools  
Town of Cashion-Cashion Public Works Authority  
Town of Dewar



# OKLAHOMA STATE AUDITOR & INSPECTOR



Gary A. Jones, CPA, CFE

## County Treasurer Statutory REVIEW

### ENTITY

Adair FY12  
 Alfalfa FY13  
 Atoka FY12  
 Atoka FY13  
 Beaver FY13  
 Beckham FY13  
 Blain FY13  
 Bryan FY13  
 Caddo FY13  
 Canadian FY13  
 Carter FY13  
 Cherokee FY12  
 Choctaw FY12  
 Cimarron FY 13  
 Cleveland FY 13  
 Coal FY13  
 Comanche FY13  
 Cotton FY13  
 Creek FY13  
 Custer FY12  
 Dewey FY13  
 Ellis FY13  
 Garfield FY13  
 Garvin FY13  
 Grady FY13  
 Grant FY13  
 Greer FY13  
 Harmon FY13  
 Harper FY13  
 Haskell FY12  
 Hughes FY12

### ENTITY

Jackson FY13  
 Jefferson FY13  
 Johnston FY13  
 Kay FY13  
 Kingfisher FY13  
 Kiowa FY13  
 LeFlore FY12  
 Love FY13  
 Major FY13  
 Marshall FY13  
 McIntosh FY12  
 Murray FY13  
 Noble FY13  
 Nowata FY13  
 Oklahoma FY12  
 Okmulgee FY13  
 Ottawa FY12  
 Pawnee FY13  
 Payne FY13  
 Pontotoc FY13  
 Pottawatomie FY13  
 Roger Mills FY13  
 Rogers FY12  
 Stephens FY13  
 Texas FY13  
 Tillman FY13  
 Tulsa FY12  
 Washington FY12  
 Washita FY13  
 Woods FY13  
 Woodward FY13

## Horse Racing AUDITS

### ENTITY

#### Oklahoma Horse Racing Commission

All Tracks, Live Race Days & Simulcast Days CY2012  
 Fair Meadows at Tulsa-Mixed Breed Race Meeting CY2012  
 Fair Meadows at Tulsa-Simulcast Race Days CY2012  
 Remington Park Mixed Breed Race Meeting CY2012  
 Remington Park Simulcast Race Days CY2012  
 Remington Park Thoroughbred Race Meeting CY2012  
 Will Rogers Downs Mixed Race Meeting CY2012  
 Will Rogers Downs Simulcast Race Days CY2012  
 Will Rogers Downs Thoroughbred Race Meeting CY2013

## Statistical Gaming AUDITS

### ENTITY

Gaming Operations June 2012  
 Gaming Operations July 2012  
 Gaming Operations August 2012  
 Gaming Operations September 2012  
 Gaming Operations October 2012  
 Gaming Operations November 2012  
 Gaming Operations December 2012  
 Gaming Operations January 2013  
 Gaming Operations February 2013  
 Gaming Operations March 2013  
 Gaming Operations April 2013  
 Gaming Operations May 2013

*All County Treasurer Statutory reports are current. FY13 reports for counties not included in the list above were released before or after the fiscal year reporting period (e.g., Osage County FY 12 report was released 6/19/2012 and Osage County FY13 was released 8/13/2013).*







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