





OKLAHOMA STATE AUDITOR & INSPECTOR

FY16 Annual Report



Gary A. Jones, CPA, CFE





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 privilege to assist your office, the legislature, various agencies, and county officials in your pursuit of 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 2016 Annual Report of our agency's review of state and county finances, officers, and entities.

We appreciate the confidence you placed in our office and its work product by requesting a number of Performance Audits during Fiscal Year 2016. These reports result in both agency and 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 significant recommendations to improve government and increase its responsiveness to the needs of our residents.

Our office conducted 372 audits of public entities in FY16, including 287 County Audit Division reports. Of the county audits published in FY16, 84 Financial Statement audits and 40 Operational audits were conducted in 56 counties. This division also published 33 audit reports of our state's 60 Emergency Medical Service Districts.

Fraud remains a challenge for public officials at every level. Requests for Special Audits that were published in FY16 included three from District Attorneys, two from the state Department of Education, one town board and three Citizen Petition requests.

Smaller communities and school districts remain at considerable risk for fraud due largely to a lack of internal controls designed to identify and prevent fraud, waste, and abuse. 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 continue to 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,

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 treasurers’ 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 that reviews the effectiveness and efficiency of a government entity.

This audit may focus on internal controls to ensure reliable financial 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 of the Oklahoma Department of Transportation: Engineering Consulting Process** conducted at the request of the Secretary of Transportation.

The written request sought to address some legislators’ concerns regarding the agency’s use of engineering consultants and to ensure compliance of the process with applicable policies, regulations and statutes.

The final audit report contained several observations about the solicitation and selection process of outsourcing engineering projects. With one exception in February 2012, our report showed document retention and controls were operating effectively.

We noted any cost comparison of in-house versus outsourced engineering services was not possible due to a lack of detailed overhead cost information. Interestingly, this problem is not unique to Oklahoma as cost effectiveness is typically not the driving factor in making decisions to outsource this process. The need for limited, specialized skills and equipment, the timeliness of project completion and innovation are of greater priority to transportation agencies.

A **Performance Audit of the Oklahoma Council on Firefighter Training (COFT)** requested by Governor Fallin determined that the legislative intent for establishing the agency was duplicative and could be met more efficiently and effectively if COFT were consolidated with an agency like OSU’s Division of Fire Service Training.

Additional Performance Audit requests were received and have been or will be completed in FY17 including the **State Department of Veterans Affairs**, the **Department of Rehabilitative Services**, the **Canadian County Board of County Commissioners**, and the **Pardon and Parole Board**.

The findings in a Performance Audit do not seek to only identify inefficiencies but to 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

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.

The Audit Process

All governmental entities are required to have an audit conducted annually. Some audits (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.

Most 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 transactions are documented.

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 audit which is conducted by an independent accounting firm.

Also, the National State Auditors Association conducts a Comprehensive Peer Review every three years, reviewing work papers to determine if our system of quality control is suitably designed and complied with. The 2014 Peer Review letter (see next page) is provided to every client and is available on the SAI website.

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 report is available online at the SAI website, www.sai.ok.gov.



National State Auditors Association

January 31, 2014

Gary Jones, CPA, CFE
State Auditor & Inspector
State Capitol
2300 N. Lincoln Boulevard Suite 100
Oklahoma City, OK 73105

Dear Mr. Jones:

We have reviewed the system of quality control of the Office of the State Auditor & Inspector (the office) in effect for the period December 15, 2012 through December 15, 2013. 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 performing and reporting in conformity with applicable professional standards in all material respects. 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 professional 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 professional 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 design matters in the system of quality control or all compliance matters with the system. 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 & Inspector in effect for the period December 15, 2012 through December 15, 2013 has been suitably designed and was complied with during the period to provide the audit organization with reasonable assurance of performing and reporting in conformity with *Government Auditing Standards* in all material respects. Audit organizations can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. The Office of the State Auditor & Inspector has received a peer review rating of *pass*.

Team Leader
National State Auditors Association
External Peer Review Team

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. He ran unopposed in 2014 and is midway through his second term. 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. Gary is a staunch proponent of smaller, more effective government and speaks regularly across the state on making government more transparent and accountable to its citizens.



CINDY BYRD, CPA, is Deputy State Auditor for Local Government Services. 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 more than 20 years experience in local government auditing including county audits, district attorney audits, and emergency medical services district audits. An accomplished speaker, Cindy provides training across the state for county officials, school district financial personnel, and auditors on a host of issues to help ensure public funds are safeguarded.



LISA HODGES, CFE, CGFM, is Chief Financial Officer and Deputy State Auditor for State Agency Auditing, Specialized Audits, and Information Services. Lisa 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 State Auditor's Association (NSAA) Peer Review Team since 1998. Lisa earned her Bachelor of Science degree in Accounting from Oklahoma State University in 1981.



SHELLEY FLEMING, CPA, is Director of the State Agency Audit Division (SAAD). She graduated from Oklahoma State University in 1996 with a Bachelor of Science in Accounting and obtained her Certified Public Accountant distinction in 2001. Shelley joined the State Auditor's Office in 2003. Shelley's public service includes prior agency experience as an Audit Supervisor and Audit Manager. She has been associated with multiple audits over the years including extensive work on the CAFR and the Single Audit of federal fund expenditure by numerous state agencies.



MELISSA CAPPS, Performance Audit Division (PAD) Deputy Director. She graduated in 1998 from the University of Central Oklahoma with a Bachelor of Business Administration Finance degree. Melissa has 17 years of service with the State Auditor's Office including experience in the State Agency Audit Division conducting audits at DHS and the Health Care Authority. During her tenure as PAD Audit Manager, Melissa has directed performance audits conducted at the Dept. of Corrections, the Dept. of Veterans Affairs, the Dept. of Environmental Quality, the Corporation Commission, and the Dept. of Tourism plus numerous operational audits of state agencies.



MARK HUDSON, CPA, CGMA, is Director of the Specialized Audit Division. He has more than 26 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.



BRENDA HOLT, CPA, is Audit Manager for the Special Investigative Unit. Brenda graduated from East Central University with a Bachelor of Science in Accounting in 1984, and has been a Certified Public Accountant since 1987. During her tenure with SAI, Brenda has conducted county audits, college and university audits, state agency audits, and special audits of municipalities, school districts and other government entities. She works closely with prosecutors, governing boards, and the public in identifying fraud and waste of public funds by gathering the facts necessary to support successful prosecution of wrongdoers.



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 Director of Administration/CPE/Public Information. 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 assignments 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 the state'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 Management & Enterprise Services was notified in August 2016 that 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.

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 guidance 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 statement, federal compliance, and operational audits for Oklahoma's 77 counties. The Division also conducts audits for 60 emergency medical service districts and 27 district attorneys. All financial and performance audits are conducted in accordance with Government Auditing Standards.

SAI has established five regional offices to minimize travel costs for its 50 field auditors. With offices in Weatherford, Ada, Tulsa, Duncan, and Oklahoma City, county

offices staff include an audit manager, audit supervisors, and 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 also 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.

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 to do so by the Governor, the Attorney General, a 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 FY16, 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 FY16 was a report identifying the use of preferred vendors and the apparent circumvention of competitive bidding by the **Kay County Board of County Commissioners** and the questionable overbilling of almost \$1.2 million in lease payments, paid with taxpayer funds, by the **Dove Charter Schools** to its managing entity the Sky Foundation.

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's contract with DOI expires at the end of the current federal fiscal year. The contract is expected to be renewed in April 2017 to extend the contract through FY 2020.

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 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 the development and monitoring of SAI's system of quality control to ensure auditors comply with adopted policies and procedures and that their documented work meets or surpasses professional standards. The Division maintains a helpdesk that provides technical and research assistance to SAI auditors. All SAI reports except Special Audits are reviewed prior to issuance to ensure they meet reporting standards.

The Division provides communications to audit staff to disseminate pertinent information related to audit quality, changes in auditing standards, and other relevant areas.

QA reviews outside audit reports submitted for posting on the SAI website, issues specific feedback to encourage proper reporting in accordance with professional standards, and approves school auditors for inclusion on the Approved School Auditor List from which school districts must select any auditor they engage.

The Division coordinates a peer review of SAI with the National State Auditors Association (NSAA). Government Auditing Standards require the review to occur every three years. A team of auditors from other state auditor offices review our policies and procedures to determine if we have adequately designed internal control systems and are in compliance with those systems. QA ensures the review team has the required information to properly plan and conduct the review, and is the main point of contact during the 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 assessments and evaluations 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 seven network locations connected via a virtual, private network maintained by ISD.

In addition to five regional offices, ISD also provides computer support to off-site offices located in the state Tax Commission, the Corporation Commission, the Department of Transportation, and at Remington Park Race Track.

In FY16, this Unit responded to 757 helpdesk calls with only one 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. SAI tailors its internal training for relevance to the types of audits conducted by its state agency auditors, county government auditors, and those auditors performing non-GAGAS work.

SAI offers 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 high quality, external training annually, at the lowest possible cost, to satisfy these mandatory training requirements.

The State Auditor's Continuing Professional Education Series seminars 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 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 contract with 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 FY15
Oklahoma Tax Commission FY15
State of Oklahoma Comprehensive Annual
Financial Report FY15
State of Oklahoma Single Audit Report FY15

Financial Statement

ENTITY

Construction Industries Board FY14
Construction Industries Board FY15
Office of the State Treasurer FY15
Oklahoma Tax Commission FY15
Uniform Building Code Commission FY14
Univorm Building Code Commission FY15

Performance

ENTITY

Cleveland County Health Department
Corporation Commission: Minerals Owners
Escrow Accounts Department
Oklahoma Board of Nursing
Oklahoma Council on Firefighter Training
Oklahoma Department of Commerce
Oklahoma Department of Transportation:
Engineering Consulting Process

Operational

ENTITY

Board of Veterinary Medical Examiners
Department of Mines
Department of Environmental Quality:
Used Tire Recycling Indemnity Fund
District Attorneys Council
Merit Protection Commission
Oklahoma Abstractors Board
Oklahoma Arts Council
Oklahoma Board of Chiropractic Examiners
Oklahoma Board of Examiners of Psychologists
Oklahoma Department of Agriculture, Food and
Forestry
Oklahoma Horse Racing Commission
Oklahoma Horse Racing Commission:
Breeding Fund
Oklahoma Oilseed Commission
Oklahoma Wheat Commission
Oklahoma Wheat Research Foundation
Oklahoma Workers' Compensation Commission



OKLAHOMA STATE AUDITOR & INSPECTOR



Gary A. Jones, CPA, CFE

Statutory, Financial Statement, & Operational COUNTY AUDITS

Statutory

ENTITY

Oklahoma County Single Audit FY15
Oklahoma County Report on Internal Control Over
Financial Reporting and on Compliance FY15
Tulsa County Single Audit FY15
Tulsa County Report on Internal Control Over
Financial Reporting and on Compliance FY15

Financial/Operational

ENTITY

Alfalfa County FY13-14
Beaver County FY13-14*
Beckham County FY14-15
Blaine County FY14-15
Bryan County FY13-14
Caddo County FY14
Canadian County FY13-14
Carter County FY14-15
Cherokee County FY 12-14
Choctaw County FY12-14*
Cleveland County FY13-14
Coal County FY12-13
Comanche County FY14-15
Cotton County FY13-15
Creek County FY13-14
Custer County FY12-13
Delaware County FY12-14*
Garfield County FY13-14
Garvin County FY13-14
Grady County FY15
Greer County FY14-15
Harmon County FY13-14

Financial/Operational *continued*

ENTITY

Harper County FY13-14*
Hughes County FY13-15
Hughes County FHY13-15
Jackson County FY13-14
Johnston County FY14-15*
Kay County FY13-15
Kingfisher County FY12-14
Kiowa County FY13-15
Latimer County FY12-15
Lincoln County FY13-14
Love County FY13-14
Marshall County FY12-14*
McClain County FY12-13
McCurtain County FY12-13
McIntosh County FY12-14
Murray County FY14-15*
Okfuskee County FY13-14
Okmulgee County FY13-14
Osage County FY11-13
Pawnee County FY12-14
Pontotoc County FY12-14
Pottawatomie County FY15
Pushmataha County FY14-15
Roger Mills County FFY13-14
Seminole County FY12-14
Stephens County FY14-15
Texas County FY13-15*
Tillman County FY13-14
Wagoner County FY13-14
Washington County FY12-14
Washita County FY13-14
Woods County FY14-15

*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

Emergency Medical Service Districts **AUDITS**

ENTITY

Atoka County FY14
Atoka County FY15
Blaine County
Bryan County
Buffalo
Canton-Longdale
Choctaw County
Community
Cotton County
Crescent
Ellis County
Grady County
Greer County
Hughes County
Jackson County
LeFlore County
Logan County
Love County FY14
Love County FY15
Marshall County
McClain/Grady
McCurtain County
Miami School District 23
Noble
Ottawa County
Pauls Valley
Rural Southern Oklahoma
Sugar Creek
Thomas Fay Custer
Tillman County
Waurika
Woodward County

County Officer Turnover **AUDITS**

Ellis County Treasurer
Jackson County Commissioner District 3
Nowata County Clerk
Payne County Treasurer
Pontotoc County Clerk
Rogers County Treasurer

District Attorney **AUDITS**

DA District 3 FY15
DA District 4 FY15
DA District 5 FY15
DA District 6 FY15
DA District 7 FY14
DA District 8 FY15
DA District 12 FY15
DA District 14 FY15
DA District 15 FY15
DA District 18 FY14
DA District 20 FY15
DA District 25 FY15

Special Investigative **AUDITS**

Association of County Commissioners of Oklahoma
Dove Charter Schools
Dustin Public Schools
Kay County Board of County Commissioners
Town of Dustin
Town of Fort Supply
Town of Paoli
Town of Ryan
Town of Tatum



County Treasurer Statutory REVIEW

ENTITY

Alfalfa FY15
Alfalfa FY16
Atoka FY16
Beaver FY15
Beaver FY16
Beckham FY16
Blaine FY16
Bryan FY 16
Caddo FY15
Caddo FY16
Canadian FY16
Carter FY15
Carter FY16
Cherokee FY15
Cherokee FY16
Choctaw FY16
Cimarron FY15
Cimarron FY 16
Cleveland FY 16
Coal FY15
Comanche FY16
Cotton FY16
Craig FY16
Creek FY15
Creek FY16
Custer FY16
Delaware FY15
Dewey FY16
Garfield FY16
Garvin FY16

ENTITY

Grady FY16
Grant FY16
Greer FY15
Harmon FY16
Harper FY16
Jackson FY15
Jackson FY15
Jefferson FY15
Johnston FY15
Kay FY16
Kingfisher FY16
Kiowa FY16
LeFlore FY15
Lincoln FY16
Logan FY16
Love FY15
Major FY16
Marshall FY15
Mayes FY16
McClain FY15
McCurtain FY15
McCurtain FY16
Murray FY15
Muskogee FY15
Noble FY15
Noble FY16
Okfuskee FY16
Oklahoma FY16
Okmulgee FY16
Osage FY16

ENTITY

Ottawa FY15
Pawnee FY16
Pottawatomie FY16
Roger Mills FY16
Rogers FY15
Rogers FY16
Stephens FY16
Texas FY16
Tillman FY16
Wagoner FY16
Washington FY15
Washington FY16
Washita FY16
Woods FY16
Woodward FY16

Horse Racing AUDITS

ENTITY

Oklahoma Horse Racing Commission

All Tracks, Live Race Days & Simulcast Days CY2015
Fair Meadows at Tulsa-Mixed Breed Race Meeting CY2015
Fair Meadows at Tulsa-Simulcast Race Days CY2015
Remington Park Mixed Breed Race Meeting CY2015
Remington Park Simulcast Race Days CY2015
Remington Park Thoroughbred Race Meeting CY2015
Will Rogers Downs Mixed Race Meeting CY2015
Will Rogers Downs Simulcast Race Days CY2015
Will Rogers Downs Thoroughbred Race Meeting CY2015

Statistical Gaming AUDITS

ENTITY

Gaming Operations June 2015
Gaming Operations July 2015
Gaming Operations August 2015
Gaming Operations September 2015
Gaming Operations October 2015
Gaming Operations November 2015
Gaming Operations December 2015
Gaming Operations January 2016
Gaming Operations February 2016
Gaming Operations March 2016
Gaming Operations April 2016
Gaming Operations May 2016

All County Treasurer Statutory reports are current. FY16 reports for counties not included in the list above, and counties with more than one review listed were released before or after a fiscal year reporting period