



 **OKLAHOMA STATE AUDITOR & INSPECTOR** 
FY17 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 2017 Annual Report of our agency's review of state and county finances, officers, and entities.

We appreciate the confidence you place in our office and its work product by requesting a number of Performance Audits during Fiscal Year 2017. 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 407 audits of public entities in FY17, including 303 County Audit Division reports. Of the county audits published in FY17, 94 Financial Statement audits and 29 Operational audits were conducted across the state. The reports included 52 audit reports of our state's 63 Emergency Medical Service Districts.

Fraud remains a challenge for public officials at every level. Special Investigative Audits published in FY17 included seven District Attorney requests, two town board requests, and five 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 internal control procedures to better protect public funds.

We endeavor to pursue the facts, without bias or personal agendas, to provide law enforcement the information needed 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,

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 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) 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 1,600 audits for towns, cities, school districts, public trusts, and authorities are filed each year.

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

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

The Audit Process

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

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

As part of our fieldwork, we examine an entity's books and records to determine compliance with state laws, the existence of adequate controls, and whether the records meet governmental accounting 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 undergoes 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 to review work papers and determine if government auditing standards were followed. The 2017 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 audit is available online at the SAI website, www.sai.ok.gov.



PEER REVIEW REPORT

April 21, 2017

The Honorable Gary Jones, CPA, CFE, Oklahoma State Auditor
Oklahoma State Auditor and Inspector
State Capitol
2300 North Lincoln Boulevard, Room 100
Oklahoma City, Oklahoma 73105

We have reviewed the system of quality control of Oklahoma State Auditor and Inspector (the office) in effect for the period March 1, 2016 through February 28, 2017. 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 Oklahoma State Auditor and Inspector in effect for the period March 1, 2016 through February 28, 2017 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 Oklahoma State Auditor and Inspector has received a peer review rating of *pass*.**


William Styres
Concurring Reviewer
External Peer Review Team
National State Auditors Association


Andy Babbitt, CPA
Team Leader
External Peer Review Team
National State Auditors Association

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 serving 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 27 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 Deputy Director 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. She works closely with county officials and with the Oklahoma State University - County Training Program in both assisting with application of various statutes and auditing standards as well as training on these topics.



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

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

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

As noted earlier, this audit is reviewed by The Office of Inspector General of the U.S. Department of Health and Human Services. The Oklahoma Office of State Finance was notified in June 2017 the audit conducted by SAI met federal audit requirements.

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

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

Government auditing standards require peer reviews every three years to ensure audit agencies meet professional audit standards.

The State Auditor's Office successfully passed its most recent peer review in 2017.

Performance Audit Division

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

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 63 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 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 Speaker of the House, the Senate President Pro-Tempore, 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 FY17, the Special Investigative Unit identified the misappropriation of hundreds of thousands of dollars from cities, school districts, and various public entities.

Among the audits released in FY17 was a report on the **Oklahoma County Sheriff's Office** reflecting critical information concerning the lack of payment of debt obligations within the organization. Reports were also released identifying payroll fraud in the **Crooked Oak Public Schools** and the **Town of Stonewall**. The number of citizens requesting audits remains constant as taxpayers seek transparency in the expenditure of local funds.

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 ended a six-year cooperative agreement in September 2017. A new three-year cooperative agreement was approved in 2017 effective for federal fiscal years 2018, 2019, and 2020. It has an option for three more federal fiscal years.

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

QA is also responsible for coordinating with external reviewers for both the triennial External Peer Review and the Federal Quality Control Review.

The Public Audit Division of QA is responsible for receiving and reviewing audits submitted by outside auditors and audit firms, and for posting those audits on the SAI website for public access.

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 115 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 FY17, this Unit responded to more than 600 help desk 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 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 Management & Enterprise Services, the State Treasurer, one member of the State Senate appointed by the President

Pro-Tempore, one member of the State House appointed by the Speaker, and two members appointed by the Governor.

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

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

State Board of Equalization

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

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

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



OKLAHOMA STATE AUDITOR & INSPECTOR



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

Statutory

ENTITY

Oklahoma County Single Audit FY16
 Oklahoma County Report on Internal Control Over
 Financial Reporting and on Compliance FY16
 Tulsa County Single Audit FY16
 Tulsa County Report on Internal Control Over
 Financial Reporting and on Compliance FY16

Financial/Operational

ENTITY

Adair County FY13
 Adair County FY14
 Adair County FY15
 Bryan County FY15*
 Bryan County FY16*
 Caddo County FY15*
 Canadian County FY15*
 Canadian County FY16*
 Coal County FY14
 Coal County FY15
 Cotton County FY15
 Craig County FY12
 Craig County FY13*
 Craig County FY14*
 Custer County FY14
 Custer County FY15
 Garvin County FY 15
 Grady County FY16*
 Harmon County FY15
 Haskell County FY13
 Haskell County FY 14
 Haskell County FY15
 Jefferson County FY14
 Jefferson County FY15
 Logan County FY14
 Logan County FY 15
 Love County FY15
 Marshall County FY15
 McClain County FY14

Financial/Operational *continued*

ENTITY

McClain County FY15*
 Murray County FY16
 Muskogee County FY13*
 Muskogee County FY14*
 Muskogee County FY15*
 Noble County FY14*
 Noble County FY15*
 Ottawa County FY13*
 Ottawa County FY14*
 Ottawa County FY15*
 Pittsburg County FY14
 Pittsburg County FY15
 Pushmataha County FY14*
 Pushmataha County FY15*
 Rogers County FY14*
 Rogers County FY15*
 Tillman County FY15
 Tillman County FY16
 Washita County FY15
 Woodward County FY14
 Woodward County FY15

Special Investigative **AUDITS**

ENTITY

City of Bristow
 City of Cleveland
 City of Duncan
 Crooked Oak Public Schools
 Oklahoma County Sheriff
 Town of Chelsea
 Town of Copan
 Town of Fort Cobb
 Town of Marland
 Town of Stonewall
 Town of Talihina
 Town of Talihina - Public Works Authority
 Tulsa County Sheriff's Inmate Trust Account
 Wynnewood Public Schools

*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.



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County Treasurer Statutory REVIEW

ENTITY	ENTITY	ENTITY
Adair FY16	Harper FY17	Okfuskee FY17
Adair FY17	Haskell FY16	Oklahoma FY17
Alfalfa FY17	Haskell FY17	Okmulgee FY17
Atoka FY17	Hughes FY16	Osage FY17
Beaver FY17	Hughes FY17	Ottawa FY16
Beckham FY17	Jackson FY17	Ottawa FY17
Blaine FY17	Jefferson FY17	Pawnee FY17
Bryan FY 17	Johnston FY17	Payne FY17
Caddo FY17	Kay FY17	Pittsburg FY16
Canadian FY17	Kingfisher FY17	Pittsburg FY17
Carter FY17	Kiowa FY17	Pontotoc FY16
Cherokee FY17	Latimer FY16	Pontotoc FY17
Choctaw FY17	Latimer FY17	Pottawatomie FY17
Cimarron FY 17	LeFlore FY16	Pushmataha FY16
Cleveland FY 17	LeFlore FY17	Pushmataha FY17
Coal FY16	Lincoln FY17	Roger Mills FY17
Coal FY17	Logan FY17	Rogers FY17
Comanche FY17	Love FY17	Seminole FY16
Cotton FY17	Major FY17	Seminole FY17
Craig FY17	Marshall FY17	Sequoyah FY16
Creek FY17	Mayes FY17	Sequoyah FY17
Custer FY17	McClain FY16	Stephens FY16
Delaware FY16	McClain FY17	Texas FY17
Delaware FY17	McCurtain FY17	Tillman FY17
Dewey FY17	McIntosh FY16	Tulsa FY16
Ellis FY17	McIntosh FY16	Tulsa FY17
Garfield FY17	Murray FY17	Wagoner FY16
Garvin FY17	Muskogee FY16	Wagoner FY
Grady FY17	Muskogee FY17	Washington FY17
Grant FY17	Noble FY17	Washita FY17
Greer FY17	Nowata FY16	Woodward FY17
Harmon FY17	Nowata FY17	

All County Treasurer Statutory reports are current. FY17 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

Horse Racing AUDITS

ENTITY	ENTITY
Oklahoma Horse Racing Commission	
All Tracks, Live Race Days & Simulcast Days CY2016	
Fair Meadows at Tulsa-Mixed Breed Race Meeting CY2016	
Fair Meadows at Tulsa-Simulcast Race Days CY2016	
Remington Park Mixed Breed Race Meeting FY2017	
Remington Park Simulcast Race Days CY2016	
Remington Park Thoroughbred Race Meeting CY2016	
Will Rogers Downs Mixed Breed Race Meeting CY2016	
Will Rogers Downs Simulcast Race Days CY2016	
Will Rogers Downs Thoroughbred Race Meeting CY2017	

Statistical Gaming AUDITS

ENTITY
Gaming Operations June 2016
Gaming Operations July 2016
Gaming Operations August 2016
Gaming Operations September 2016
Gaming Operations October 2016
Gaming Operations November 2016
Gaming Operations December 2016
Gaming Operations January 2017
Gaming Operations February 2017
Gaming Operations March 2017
Gaming Operations April 2017
Gaming Operations May 2017

District Attorney AUDITS

ENTITY	ENTITY
DA District 1 FY16	DA District 18 FY16
DA District 2 FY16	DA District 19 FY16
DA District 3 FY16	DA District 22 FY15
DA District 5 FY15	DA District 23 FY16
DA District 9 FY16	DA District 24 FY15
DA District 11 FY15	DA District 25 FY16
DA District 13 FY15	DA District 26 FY16
DA District 16 FY16	DA District 27 FY16
DA District 17 FY16	



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Emergency Medical Service Districts AUDITS

ENTITY

Alfalfa County
Atoka County FY16
Blaine County
Bryan County Ambulance Authority
Butler
Canton-Longdale
Cashion
Choctaw County
Cleora
Coal County
Creek
Geary
Glenpool
Grady County
Grove
Haskell County FY14-16
Hughes County FY15-16
Johnston County
Kingfisher County
Latimer County FY14-16
Lavern
Leedey
LeFlore County
Love County
Marshall County
McClain/Grady
McCurtain County FY15-16
Murray County FY15-16
Muskogee County
Noble County
Ottawa County
Pushmataha County FY14-16
Roger Mills County FY15-16
Rural Southern Oklahoma
Sugar Creek
Tillman County
Vici-Camargo
Weleetka-Graham
Wynnewood FY15-16
Yale

County Officer Turnover AUDITS

ENTITY

Alfalfa County Commissioner District 2
Atoka County Commissioner District 2 - Incoming
Atoka County Commissioner District 2 - Outgoing
Beaver County Clerk
Beaver County Commissioner District 3
Blaine County Sheriff
Canadian County Sheriff
Cherokee County Commissioner District 2
Coal County Commissioner District 2
Coal County Court Clerk
Craig County Sheriff
Creek County Sheriff
Custer County Sheriff
Custer County Sheriff
Delaware County Commissioner District 2
Dewey County Clerk
Grady County Commissioner
Grant County Clerk
Kiowa County Court
Kiowa County Sheriff
Lincoln County Clerk
Lincoln County District 2
Logan County Sheriff
Love County Sheriff
Major County Commissioner District 2
Murray County Clerk
Murray County Commissioner District 2
Murray County Sheriff
Nowata County Clerk
Oklahoma County Clerk
Oklahoma County Sheriff
Osage County Commissioner District 2
Osage County Sheriff
Pontotoc County Commissioner District 2
Pushmataha Commissioner District 2
Pushmataha County Sheriff
Rogers County Clerk
Rogers County Commissioner District 2
Sequoyah County Sheriff
Stephens County Commissioner District 2
Tulsa County Court Clerk
Wagoner County Sheriff
Washita County Treasurer



OKLAHOMA STATE AUDITOR & INSPECTOR



Gary A. Jones, CPA, CFE

Agencies, Boards, and Commissions

STATE AUDITS

Statutory

ENTITY

Office of the State Treasurer FY16
Oklahoma Tax Commission FY16
State of Oklahoma Comprehensive Annual
Financial Report FY16
State of Oklahoma Single Audit Report FY16

Financial Statement

ENTITY

Construction Industries Board FY15
Oklahoma Accountancy Board FY16
Uniform Building Code Commission FY15

Performance

ENTITY

Oklahoma Corporation Commission: Oil & Gas
Tech Services - Surety & E Permits Department
Oklahoma Department of Rehabilitation

Turnover

ENTITY

Oklahoma Department of Labor

Operational

ENTITY

Oklahoma Cooperative Circuit Engineering
Districts Board
Oklahoma Council on Law Enforcement
Education & Training (CLEET)
Oklahoma Court of Criminal Appeals
Oklahoma Department of Consumer Credit
Oklahoma Department of Veterans Affairs
Oklahoma Educational Television Authority
Oklahoma Energy Resources Board FY15 & FY16
Oklahoma Office of the Attorney General
Oklahoma Office of the Lieutenant Governor
Oklahoma Pardon and Parole Board
Oklahoma Tourism and Recreation Department

Agreed Upon Procedures

ENTITY

Oklahoma Boll Weevil Eradication Organization
Oklahoma Department of Transportation -
State Purchase Cards FY15 & FY16



OKLAHOMA STATE AUDITOR & INSPECTOR

State Capitol • 2300 N. Lincoln Boulevard, Room 123 • Oklahoma City, OK 73105

