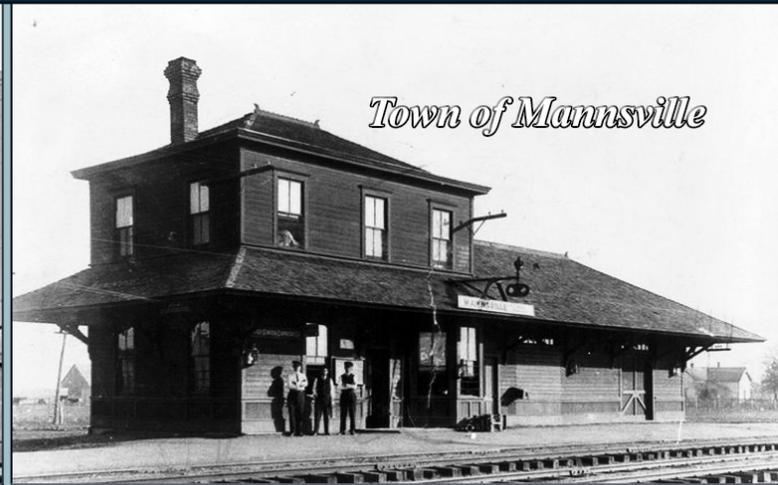




 **OKLAHOMA STATE AUDITOR & INSPECTOR**
FY18 Annual Report 
Gary A. Jones, CPA, CFE





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:

It has been my distinct honor to serve the residents of Oklahoma as State Auditor & Inspector these past eight years. During my tenure, our agency has taken considerable strides to restore public trust and confidence in both the office and its role as the taxpayer's watchdog.

Given the independent nature of this office and the standards which demand such autonomy, we've had the luxury of safeguarding public assets without political persuasion or bias. To that end, it is a privilege to be of assistance to your office, the legislature, various agencies, county, and local officials in identifying more effective and efficient practices in the delivery of government services.

Our work product has not been without controversy, certainly, as it is concern about the misuse of public funds which typically results in a request for our services. Certain boards, elected officials and appointed agency heads have, at times, tested the patience of the public through the extravagant, unwarranted, or wasteful expenditure of public funds. Poor accounting practices and a lack of internal controls are repeatedly identified as the leading risk factors resulting in the misuse or embezzlement of public funds.

In this final annual report of my tenure as State Auditor, it is worth noting the exceptional work of our personnel in promoting transparency and accountability at every level of government. Audits of the Native American Cultural and Educational Authority, the Department of Corrections, Rogers and Kay County Commissioners, the Oklahoma Health Department, and the City of Hartshorne are but a few examples where individuals granted authority to expend public funds should have embraced their obligation to do so honestly, ethically, and beyond reproach.

It seems that as budgets increasingly tightened over the past eight years, residents increased their focus on how tax dollars are being spent. Citizen requests for investigative audits of local governments continue at a brisk pace. A lack of accountability in our small towns and communities often leads to costly audits that typically show a direct correlation between the misuse of funds and clouded transparency.

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 the Office of Governor and legislative leaders to utilize our unique skill sets 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 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.

The State Auditor is also charged with reviewing levies to ensure accuracy.

It shall be the duty of the State Auditor and Inspector to examine all levies to raise public revenue to see that they are made according to law and constitutional provisions. The State Auditor and Inspector shall have the power to order all excessive or erroneous lines (levies) to be corrected by the proper officers, and shall report any irregularities to the Governor, the Speaker of the House of Representatives and the President Pro Tempore of the Senate.

[74 O.S. § 212(K)]

Approximately 875 budgets are examined annually by the State Auditor’s office in a six to eight-week period to verify that the levies submitted by various governmental entities are correctly calculated and to ensure ad valorem taxes are computed properly for tax statements in all 77 Counties.

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 both accountability of state government and to 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 & Enterprise Services was notified in September 2018 that the annual 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 fills a vital role in 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 attorney offices. These financial 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

County Management Services plays an important role in prevention of waste, fraud, and abuse through education as well as ongoing technical budgetary and accounting assistance. This unit consists of one full-time employee dedicated to fulfilling the following statutory requirements:

- *74 O.S. § 214 – prescribe a uniform system of bookkeeping and accounting procedures for all county officials. County Management Services presents or assists in the presentation of over 20 educational seminars for county personnel per year.*
- *74 O.S. § 212.1 – provide advice on procedural and technical matters pertaining to accounting and budget procedures to all county offices. Approximately 3,000 inquiries are answered yearly.*
- *19 O.S. § 130.1 – serve on the Commission on County Personnel Education and Training providing oversight over the county training*

program whose state appropriations pass through our office.

- *19 O.S. § 130.4 – serve on the advisory boards of the County Personnel Education and Training Program which develops educational programs and materials for training county government officials and county employees.*
- *19 O.S. §§ 351, 347, 178.4, 1505, 1705, 68 O.S. §§ 2868, 51 O.S. § 24, 74 O.S. § 212.3 – prescribe necessary forms and procedures used in county government financial reporting. There are approximately 250 prescribed forms available on our website.*

Additionally, County Management Services tracks legislative changes that impact our county audit procedures.

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 FY18, 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 FY18 was a report on the **City of Hartshorne** reflecting the potential embezzlement of \$1.7 million over a period of almost three decades. Reports were also released identifying possible fraud in the **Town of Mannsville** and the long-awaited report on **LICRAT (Lead Impacted Communities Relocation**

Assistance Trust) and the possible misuse and mismanagement of public funds at the superfund cleanup site in Picher Oklahoma. The number of citizens circulating petitions to request Special Audits remained constant in FY18 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. SAI staff participate in the National Peer Review Program conducted by the National Association of State Auditors.

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

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 110 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 FY18, this Unit responded to 2,578 help desk tickets 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



Gary A. Jones, CPA, CFE

Statutory, Financial Statement, & Operational

COUNTY AUDITS

Statutory

ENTITY

- Oklahoma County Single Audit FY17
- Oklahoma County Report on Internal Control Over Financial Reporting and on Compliance FY17
- Tulsa County Single Audit FY17
- Tulsa County Report on Internal Control Over Financial Reporting and on Compliance FY17

Financial/Operational

ENTITY

- Atoka County FY15
- Atoka County FY16
- Beaver County FY15
- Beaver County FY16
- Beckham County FY14
- Beckham County FY15
- Caddo County FY16*
- Caddo County FY17*
- Canadian County FY17*
- Carter County FY16
- Cherokee County FY15
- Cherokee County FY16
- Choctaw County FY15
- Choctaw County FY16
- Cimarron County FY14
- Cimarron County FY15
- Cimarron County FY16
- Cleveland County Sheriff's Office FY16
- Comanche County FY16*
- Dewey County FY14
- Dewey County FY15
- Ellis County FY14
- Ellis County FY15
- Jackson County FY16*
- Jefferson County FY16
- Kiowa County FY16*
- Latimer County FY16
- LeFlore County FY14*

Financial/Operational *continued*

ENTITY

- LeFlore County FY15*
- Major County FY14
- Major County FY15
- Mayes County FY14
- Mayes County FY15
- McCurtain County FY14*
- McCurtain County FY15*
- Nowata County FY13
- Nowata County FY14
- Nowata County FY15
- Nowata County FY16
- Osage County FY14*
- Osage County FY15*
- Pontotoc County FY15
- Pontotoc County FY16
- Pottawatomie County FY16
- Pottawatomie County FY17
- Seminole County FY15
- Seminole County FY16
- Sequoyah County FY14
- Sequoyah County FY15
- Stephens County Fairgrounds FY17
- Stephens County FY16

Special Investigative AUDITS

ENTITY

- ABLE Charter School
- City of Hartshome
- Gage Public Schools
- Lead Impacted Communities Relocation Assistance Trust (LICRAT)
- Luther Public Schools
- Mayes Emergency Services Trust Authority
- Town of Coyle
- Town of Lamont
- Town of Mannsville

*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 \$750,000 in federal funds during a fiscal year.



OKLAHOMA STATE AUDITOR & INSPECTOR



Gary A. Jones, CPA, CFE

County Treasurer Statutory REVIEW

- | | |
|-----------------|-------------------|
| ENTITY | ENTITY |
| Adair FY18 | Kiowa FY18 |
| Alfalfa FY18 | Latimer FY18 |
| Atoka FY18 | LeFlore FY18 |
| Beaver FY18 | Lincoln FY18 |
| Beckham FY18 | Logan FY18 |
| Blaine FY18 | Love FY18 |
| Bryan FY18 | Major FY18 |
| Caddo FY18 | Marshall FY18 |
| Canadian FY18 | Mayes FY18 |
| Carter FY18 | McClain FY18 |
| Choctaw FY18 | McCurtain FY18 |
| Cimarron FY18 | McIntosh FY18 |
| Coal FY18 | Murray FY18 |
| Comanche FY18 | Noble FY18 |
| Cotton FY18 | Nowata FY18 |
| Custer FY18 | Oklahoma FY18 |
| Dewey FY18 | Pittsburg FY18 |
| Ellis FY18 | Pontotoc FY18 |
| Garfield FY18 | Pottawatomie FY18 |
| Garvin FY18 | Pushmataha FY18 |
| Grady FY18 | Roger Mills FY18 |
| Grant FY18 | Rogers FY18 |
| Greer FY18 | Seminole FY18 |
| Harmon FY18 | Sequoyah FY18 |
| Harper FY18 | Stephens FY17 |
| Haskell FY18 | Texas FY18 |
| Hughes FY18 | Tillman FY18 |
| Jackson FY18 | Washita FY18 |
| Jefferson FY18 | Woods FY17 |
| Johnston FY18 | Woods FY18 |
| Kay FY18 | Woodward FY18 |
| Kingfisher FY18 | |

All County Treasurer Statutory reports are current. FY18 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**
Oklahoma Horse Racing Commission
 All Tracks, Live Race Days & Simulcast Days CY2017
 Fair Meadows at Tulsa-Mixed Breed Race Meeting CY2017
 Fair Meadows at Tulsa-Simulcast Race Days CY2017
 Remington Park Mixed Breed Race Meeting CY2018
 Remington Park Simulcast Race Days CY2017
 Remington Park Thoroughbred Race Meeting CY2017
 Will Rogers Downs Mixed Breed Race Meeting CY2017
 Will Rogers Downs Simulcast Race Days CY2017
 Will Rogers Downs Thoroughbred Race Meeting CY2018

Statistical Gaming AUDITS

- ENTITY**
 Gaming Operations June 2017
 Gaming Operations July 2017
 Gaming Operations August 2017
 Gaming Operations September 2017
 Gaming Operations October 2017
 Gaming Operations November 2017
 Gaming Operations December 2017
 Gaming Operations January 2018
 Gaming Operations February 2018
 Gaming Operations March 2018
 Gaming Operations April 2018
 Gaming Operations May 2018

District Attorney AUDITS

- ENTITY**
 DA District 4 FY17
 DA District 6 FY17
 DA District 8 FY17
 DA District 10 FY17
 DA District 12 FY17
 DA District 13 FY17
 DA District 14 FY17
 DA District 15 FY17
 DA District 20 FY17
 DA District 21 FY16



OKLAHOMA STATE AUDITOR & INSPECTOR



Gary A. Jones, CPA, CFE

Emergency Medical Service Districts AUDITS

ENTITY

- Alfalfa County FY17
- Atoka County FY17
- Beckham County FY16 & FY17
- Blaine County 522 FY16 & FY17
- Buffalo FY15, FY16 & FY17
- Butler FY16 & FY17
- Canton-Longdale FY16
- Choctaw County FY16
- Cleora FY17
- Coal County FY17
- Community FY15 & FY16
- Cotton County FY17
- Creek County FY16
- Crescent FY16 & FY17
- Ellis County FY16 & FY17
- Geary FY16 & FY17
- Glenpool FY16
- Grady County FY17
- Greer County FY16 & FY17
- Grove FY15 & FY16
- Haskell County FY17
- Jackson County FY16
- Johnston County FY17
- Kingfisher FY16 & FY17
- Latimer County FY17
- Lavern FY17
- Leedey FY16 & FY17
- LeFlore County FY16
- Major County FY15 & FY16
- Marshall County FY16
- McClain/Grady County FY16
- McCurtain County FY17
- Mountain View-Gotebo FY15 & FY16
- Murray County FY17
- Muskogee County FY15 & FY16
- Noble County FY16 & FY17

Emergency Medical Service Districts AUDITS

ENTITY

- Okeene FY15 & FY16
- Ottawa County FY16 & FY17
- Pauls Valley FY15, FY16 & FY17
- Pushmataha County FY17
- Roger Mills County FY17
- Southwest Oklahoma Ambulance Authority FY15
- Southwest Oklahoma Ambulance Authority FY16
- Southwest Oklahoma Ambulance Authority FY17
- Thomas Fay Custer FY16 & FY17
- Tillman County FY17
- Vici-Camargo FY17
- Waurika FY16
- Woodward County FY15 & FY16
- Yale FY16

County Officer Turnover AUDITS

ENTITY

- Cleveland County Sheriff
- Grady County Clerk
- Love County Assessor
- Nowata County Sheriff
- Pontotoc County Treasurer
- Stephens County District 3 Commissioner
- Woodward County Clerk



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Agencies, Boards, and Commissions

STATE AUDITS

Statutory

ENTITY

Office of the State Treasurer FY17
Oklahoma Tax Commission FY17
State of Oklahoma Comprehensive Annual
Financial Report FY17
State of Oklahoma Single Audit Report FY17

Financial Statement

ENTITY

Construction Industries Board FY16
Oklahoma Accountancy Board FY17

Agreed Upon Procedures

ENTITY

Council on Judicial Complaints
Oklahoma Board of Private Vocational Schools
Oklahoma Ethics Commission
Oklahoma Liquefied Petroleum Gas Board
Oklahoma Historical Society
Oklahoma Space Industry
Oklahoma Used Motor Vehicle and Parts
Commission
Will Rogers Memorial Commission

Operational

ENTITY

Administrative Office of the Courts
Oklahoma Department of Wildlife Conservation
Oklahoma Health Care Authority
Oklahoma Indigent Defense System
Oklahoma Office of Disability Concerns
Oklahoma State Board Medical Licensure
and Supervision
Oklahoma State Board of Examiners of
Perfusionists
Oklahoma State Board of Licensed Alcohol and
Drug Counselors
Oklahoma State Board of Podiatric Medical
Examiners
Oklahoma State Fire Marshal Commission
Oklahoma Water Resources Board

Performance

ENTITY

Canadian County Commissioners

Special Investigative

ENTITY

Oklahoma Department of Health



OKLAHOMA STATE AUDITOR & INSPECTOR

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