



OKLAHOMA STATE AUDITOR AND INSPECTOR 2008 ANNUAL REPORT



REACHING NEW HEIGHTS

“Individual commitment to a group effort -
that is what makes a team work, a company work,
a society work, a civilization work.”

-Vince Lombardi

A LETTER FROM AUDITOR STEVE BURRAGE, CPA



Governor Brad Henry
Oklahoma State Capitol
2300 N Lincoln, Room 212
Oklahoma City, OK 73105

Dear Governor Henry,

It is my honor to present to you and the citizens of the State of Oklahoma my first Annual Report. This report contains the work of our office for the Fiscal Year 2008.

In this report you will find the product of the talented and dedicated staff that I found the day I took office. Our mission is to independently, with accountability and integrity, serve the taxpayers of Oklahoma. We continue to upgrade the training and education of the staff to meet the latest government standards so we can accomplish our mission.

I thank you for the trust and faith you have shown by appointing me to office and I will strive, on a daily basis to continue to be deserving of this honor.

Sincerely,

A handwritten signature in blue ink that reads 'Steve Burrage'. The signature is fluid and cursive.

Steve Burrage
Oklahoma State Auditor and Inspector

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COMMITMENT TO AUDIT QUALITY

Oklahoma State Auditor and Inspector Steve Burrage was appointed to the position by Governor Brad Henry on July 10th, 2008. Burrage is CEO of Firstbank in Antlers, Oklahoma and a Certified Public Accountant. Assuming the Auditor's position, he resigned from the Federal Reserve Board, Independent Bankers Bank Board and Oklahoma State and Education Employees Group Insurance Board. He is a former President of the Oklahoma Bankers Association, the Pushmataha County Chamber of Commerce, Town of Antlers Board of Trustees and the Antlers Board of Education. He is currently active in the Downtown Oklahoma City Rotary, Southeastern Oklahoma State University Foundation and the University of Oklahoma Bizzell Library Board.

Burrage believes the Office of the State Auditor and Inspector must remain independent in word and deed as it conducts the audits required by state statute. He believes that goal will be achieved through communication with the agencies and governments the office audits and by insuring a qualified and well trained staff to conduct all audits.

AGENCY MISSION

Our mission is to independently serve the citizens of Oklahoma by promoting accountability and fiscal integrity in state and local government. We best accomplish this by valuing professionalism in our staff and the completion of our audit work in accordance with established professional standards.

AGENCY VISION

To be the leading auditing firm in the State of Oklahoma that auditees, the legislature, citizens and other interested parties turn to with independent information regarding the effectiveness and efficiency of state and local government.

LOCAL GOVERNMENT SERVICES

COUNTY AUDIT SERVICES

The County Audit Services Division is responsible for conducting financial and compliance audits in all 77 counties across the state, as well as 51 Emergency Medical Service Districts and 27 district attorneys. These audits are conducted on-site; therefore, four separate branch offices in Ada, Tulsa, Weatherford and Oklahoma City are maintained to minimize travel costs. Each branch office is staffed with an audit manager, audit supervisors and auditors.

This division also conducts cash counts and reconciles the accounts maintained by each county treasurer. Consulting services are also provided to all county officers regarding maintenance of proper accounting records and execution of proper accounting procedures. These services have been extremely beneficial to the audit staff, the officials and the taxpayers of Oklahoma. The result is more efficiently managed offices, creating a more reliable audit trail and increased accountability to the taxpayers.

When there is a transition of elected officials, auditors perform specific procedures covering the internal controls and compliance requirements of the office. Each year new standards, laws and forms are introduced which affect the accounting systems and the internal control of county offices. As a result, the County Audit Division director, audit managers and supervisors revise and update audit programs and report formats annually.



RICKY BRANCH, MBA

Ricky Branch, Director of the County Audit Services Division for the Auditor's Office, has 18 years of auditing experience with state and local government. Mr. Branch has an accounting degree from Cameron University and a Masters in Business Administration from Oklahoma City University.

MANAGEMENT SERVICES

The Management Services Division of the Auditor's Office is comprised of three staff members and provides technical assistance to all county officials and other political subdivisions, as mandated by the Constitution of the State of Oklahoma and the Oklahoma State Statutes.

The State Auditor and Inspector's Office is directed by state statutes to prescribe the forms used by county officials in maintaining the books and records of the county. Other functions of the division are to continuously update and revise the Statute Reference Manual, track bills in the House and Senate, which pertain to county government and issue bulletins to county officers advising them of changes in accounting procedures and current forms to be used. Management Services also routinely tracks Attorneys' Generals' Opinions, which may affect county government.

During the annual period ended June 30, 2008, Management Services personnel prepared materials and gave presentations at numerous meetings as noted below.



GREG HODGES

Greg is the Director of Management Services for the office. He attended the U.S. Naval Academy and the University of Oklahoma. Mr. Hodges has been with the State Auditor's Office for 35 years.

COUNTY OFFICER SCHOOLS AND MEETINGS

- County Assessors' Annual Meeting - August 2007
- County Officers and Deputies Association of Oklahoma Conference - September 2007
- Northeast District County Officers and Deputies - October 2007
- Northwest District County Officers and Deputies - October 2007
- Association of County Commissioners of Oklahoma - November 2007 & April 2008
- Purchasing Workshop - November 2007
- County Officers and Deputies Association of Oklahoma Conference - February 2008
- SA&I Reporting Requirements for County Treasurers - March 2008
- Southwest District County Officers and Deputies - March 2008
- Northwest District County Officers and Deputies - March 2008
- County Clerks' Association Annual School - April 2008
- Court Clerks' Association Annual School - May 2008
- County Treasurers' Association Annual School - May 2008
- Southeast District County Officers and Deputies Spring Meeting - May 2008

INVESTIGATIVE AUDIT SERVICES

The Investigative Audit Division is charged with the responsibility of conducting limited examinations, reviews and investigative audits of government entities upon a request of a petition of citizens, a request of the Governor, the Speaker of the State House of Representatives, the President Pro Tempore of the State Senate, a District Attorney, any Board of County Commissioners, or any public entity's governing board, in accordance with 74 O.S. § 212 and 74 O.S. § 227.8, respectively. This division is also responsible for assisting the Attorney General's Office in their investigations as directed by 74 O.S. § 18f.



JACK GRAHAM, CPA

Jack is the Director of the Investigative Audit Division for the Auditor's Office. He graduated from Southwestern Oklahoma State University in 1975. Mr. Graham has 25 years of auditing and accounting experience. He has been a CPA since 2002 and is a member of the Oklahoma Society of Certified Public Accountants.

STATE AGENCY SERVICES

The State Agency Audit Division provides accountability of state government to its leaders, citizens and the federal government through financial audits, performance audits and information system audits. These three categories cover compliance audits, attestation engagements and other special projects as well.

FINANCIAL AUDIT SERVICES

State Agency Financial Audit Services (FAS) conducts financial audits, federal compliance audits and attestation services in accordance with Government Auditing Standards. FAS also provides other audit services for state agencies and acts on requests for services from legislators, state agency management and concerned citizens, which are conducted as special projects.

One of the primary projects for FAS is the State's Single Audit. This audit covers the operations of all state agencies, boards and commissions and is conducted in accordance with the Office of Management and Budget A-133, Audits of States, Local Governments and Non-Profit Organizations. The Single Audit is a combination of two separate, yet interrelated audits with one being the audit of the State's Comprehensive Annual Financial Report (CAFR). The State's CAFR has received the "Certificate of Achievement for Excellence" in financial reporting from the Governmental Finance Officers' Association every year since 1996. The second portion of the Single Audit covers federal funds expended by state agencies and their compliance with applicable laws and regulations.

FAS is also responsible for compliance-type audits of state institutions of the Oklahoma State System of Higher Education when requested in accordance with 74 O.S. § 213 (D) and for special investigations upon request of the Governor or Attorney General of the State of Oklahoma.

In addition to the services discussed above, members of FAS have participated in the National Peer Review Program conducted by the National Association of State Auditors, Comptrollers and Treasurers (NASACT). NASACT is an organization for state officials who deal with the financial management of state government. NASACT's membership is comprised of officials who have the fifty states, the District of Columbia and U.S. Territories. Peer



LISA HODGES

Lisa has been with the office since 1981 and is the Director of State Agency Audits. She became a Certified Fraud Examiner in 1993 and a Certified Governmental Financial Manager in 1996. She has served on NASACT's Peer Review Team since 1998. Mrs. Hodges graduated with her Bachelor of Science degree in Accounting from Oklahoma State University in 1981.

reviews are required by Government Auditing Standards every three years to ensure audit agencies meet audit industry standards. The State Auditor and Inspector's Office successfully passed its latest peer review in 2007. In order to defray cost of our own peer review, State Agency Audit Division members have served on peer review teams for the states of Arizona, South Carolina, Rhode Island and Missouri.

PERFORMANCE AUDIT SERVICES

Performance Audit Services provide information to improve operations and aid those responsible for initiating corrective action. 74 O.S. § 213.2 authorizes the State Auditor and Inspector to conduct a performance audit on any public officer, institution or other governmental entity upon the written request of the Governor, the chief executive officer of a governmental entity or pursuant to a concurrent resolution of the Legislature.

The most common types of performance audits performed by the division include economy and efficiency (determine whether an entity is acquiring, protecting and using its resources in the most productive manner), program effectiveness (address and measure the extent to which a program is achieving its goals and objectives), and compliance (relates to compliance criteria established by laws, regulations, and contract provisions) audits.

INFORMATION SYSTEMS AUDIT SERVICES

Information Systems Audit Services (ISAS) assists Financial Audit Services, Performance Audit Services and County Audit Services in assessing internal controls related to state agency information systems. ISAS is accountable for obtaining and documenting an understanding of the internal control structure in agency's information systems. The results of these assessments are included in the financial, compliance, performance or county audit reports.

ISAS also performs stand-alone information systems audits and security reviews to assist in providing managers of the State's data resources with useful information so they can successfully manage the risks associated with implementing and using technology. These audits are performed in accordance with standards established by the Information Systems Audit and Control Association. As a matter of public safety and because of their nature, most audits of this type are considered confidential under 51 O.S. § 24A.28. E.

In addition, ISAS provides services in the area of computer forensic analysis. Evidence of fraud and abuse may be found on computers and the ISAS works to acquire, identify and analyze this evidence. ISAS assists the Investigative Audit Services staff and/or law enforcement through specialized software



SHEILA ADKINS

Sheila serves as Director of Information Services Division for the office. She has been a member of this team since 2000 and has over 18 years of audit experience. Ms. Adkins graduated from Northeastern Oklahoma State University in 1984 with a Bachelor of Science in Business Administration and Accounting. She is currently a Certified Information Systems Auditor (CISA), Certified Internal Auditor (CIA), and Certified Public Manager (CPM).

and hardware to recover evidence of official misconduct by public employees and to support civil or criminal action against persons or entities engaging in illegal activities.

NETWORK ADMINISTRATIVE SERVICES

Network Administrative Services provide support for all software applications and computer hardware used within the Office. There are five network locations connected via a virtual private network that falls under the responsibility of this department. We also have four off site locations we service with computer support, which are located at Remington Park Race Track, Oklahoma Tax Commission, Department of Human Services and Oklahoma Department of Transportation.

SYSTEM DEVELOPMENT SERVICES

System Development Services provides support to our internal office in database system creation and maintenance with special emphasis on program accuracy and functionality.

QUALITY ASSURANCE

QUALITY ASSURANCE & AUDIT REVIEW

The Quality Assurance and Audit Review Division is comprised of three staff members who are responsible for coordinating the Internal Quality Control Program, the External Peer Review (every three years) and the Federal Quality Control Review (QCR). This division is also in charge of reviewing all audits and attestation reports on governmental entities, required by Oklahoma Statute 74 O.S. § 212A to be filed with our Office.

Under Oklahoma Statute this division monitors a total of 1,245 public trusts and continues to actively pursue any noncompliance with filing requirements. This Office has made significant strides toward informing trusts of their responsibility to initiate audits. Due to this effort, 635 trusts were in compliance and 610 trusts were noncompliant during the fiscal year ending June 30, 2008.

As of June 30, 2008, there were 94 hospital trusts. As required by Title 19 O.S. § 794, all county-owned hospitals must file an annual audit with this office; subsequently Oklahoma has 21 county owned hospitals, with two being noncompliant. As required by 60 O.S. § 180.1 and § 180.2, all public trusts are required to file annual audits with this office. As of June 30, 2008, 78 of Oklahoma's 94 hospital trust authorities were in compliance with these statutes.

As required by 74 O.S. § 212A, all governmental entities receiving public funds shall file with this office a financial statement audit in accordance with Generally Accepted Auditing Standards and Generally Accepted Government Auditing Standards, as of the end of each fiscal year. During this period, there were a total of 2,269 general audits; 1,478 were in compliance and 791 were noncompliant.

The general audits are listed as follows:

Colleges	28	Schools	596
Conservation Districts	95	Trusts	1,245
Rural Water Districts	305		

There are a total of 592 cities in Oklahoma, 464 were in compliance and 128 were noncompliant as of June 20, 2008.



MELAIN EAVENSON, CPA

Melain is the State Auditor's Quality Assurance Division Director. She has worked for the State of Oklahoma for almost 30 years and the Auditor's Office for 26 of those years. Ms. Eavenson graduated in 1976 from Oklahoma Christian College with a Bachelor of Science degree in Accounting. She passed her Certified Public Accountant exam in 1981.

Other responsibilities include coordinating the internal quality control program ensuring that audit policies and procedures are adopted and followed by the organization and that all audit reports meet statutory and technical criteria. This is accomplished through review of all audit reports and a sample of audit work papers.

Coordinating the external peer review includes gathering information for the peer review team leader and answering/directing the team's questions while they are on-site. This peer review is held once every three years, as required by Government Auditing Standards. In general, the Federal QCR is held concurrently with the external peer review, and the Division's responsibilities for it are the same as those for the peer review.

CONTINUING PROFESSIONAL EDUCATION

The State Auditor and Inspector's Office's Continuing Professional Education (CPE) Program is recognized throughout the state for its excellence. The Training Director is responsible for the design and implementation of a comprehensive program that meets the requirements of the Agency's policies, General Accounting Office (GAO), the Oklahoma Accountancy Board, the Oklahoma Office of Personnel Management and other professional organizations and certification programs. In addition, the Training Director serves as seminar presenter, serves on multi-agency task forces, assists other agencies with training resources, and serves as the Agency's Employee Wellness and Safety Coordinator.

Ensuring compliance with Government Auditing Standards issued by the Comptroller General of the United States, staff members assigned to audit federal programs are required to complete 80 hours CPE in a two-year period. Of those 80 hours, 24 are required to be in subjects directly related to the government environment and to governmental auditing. Staff auditors are required to complete a minimum of 20 hours of CPE annually to remain current with any changes to auditing professional standards.



TREY DAVIS

Trey is the Continuing Professional Education Director for the office. Mr. Davis just joined the team and is bringing a strong background in communications and public administration. He is a former radio news reporter and served nine years in state government as Communications Director, Deputy Commissioner and Chief of Staff.

CONTINUING PROFESSIONAL EDUCATION SEMINARS

Period Ending June 30, 2008

JULY

Assessing IT General Controls for Financial Auditors

Presenter: Ann M. Cole, CPA, CISA
Grant Thornton LLP

July 24, 2007

8 hours

Shepherd Mall Activity Center
Oklahoma City, OK

Accounting and Auditing Standards Update

Presenter: Randy C. Roberts, CPA, CGFM
Professional Practice Director
Arizona Office of the Auditor General

July 26, 2007

8 hours

Metro Technology Center
Oklahoma City, OK

AUGUST

New Internal Control Testing, General Control of Information Systems, and General Procedures

Presenter(s): Diana Nichols, Manager
Quality Assurance Division
Jana Wallace, Manager
County Audit Division

August 20, 2007

5 hours

Shepherd Mall Sm. Conf. Room
Oklahoma City, OK

The Game is Played Away from the Ball: How to Set Goals to Increase Productivity

Presenter: Dr. L. Lee Manzer, Professor
William S. Spears School of Business
Oklahoma State University

August 23, 2007

8 hours

Metro Technology Center
Oklahoma City, OK

SAS #112, SAS #103, Yellow Book Updates to Standards

Presenter: Diana Nichols, Manager
Quality Assurance Division

August 29, 2007

4 hours

Tulsa, OK

Federal Grants

Presenter(s): Artie Hudson and Cindy Perry

August 29, 2007

4 hours

Tulsa, OK

Basic County Operations

Presenter: Jana Wallace, Manager
County Audit Division

August 30, 2007

8 hours

Tulsa, OK

CONTINUING PROFESSIONAL EDUCATION SEMINARS

Period Ending June 30, 2008

SEPTEMBER

Effective Interviewing and Courtroom Testimony Skills Presenter: Wes Edens, Investigative Audit Division	September 20, 2007 8 hours Metro Technology Center Oklahoma City, OK
SAS #112, SAS #103, Yellow Book Updates to Standards Presenter: Diana Nichols, Manager Quality Assurance Division	September 26, 2007 4 hours Weatherford, OK
Federal Grants Presenter(s): Artie Hudson and Cindy Perry	September 26, 2007 4 hours Weatherford, OK
Basic County Operations Presenter: Jana Wallace, Manager County Audit Division	September 27, 2007 8 hours Weatherford, OK

OCTOBER

SAS #112, SAS #103, Yellow Book Updates to Standards Presenter: Diana Nichols, Manager Quality Assurance Division	October 2, 2007 4 hours OKC, OK
SAS #112, SAS #103, Yellow Book Updates to Standards Presenter: Diana Nichols, Manager Quality Assurance Division	October 3, 2007 4 hours Ada, OK
Federal Grants Presenter(s): Artie Hudson and Cindy Perry	October 3, 2007 4 hours Ada, OK
Basic County Operations Presenter: Jana Wallace, Manager County Audit Division	October 4, 2007 8 hours Ada, OK

CONTINUING PROFESSIONAL EDUCATION SEMINARS

Period Ending June 30, 2008

NOVEMBER

File-Maker Intermediate

Presenter: Wes Edens
Investigative Audit Division

November 5-8
32 hours
Shepherd Mall Conf. Room

JANUARY

SAS # 112: Intermediate Reporting Issues and Case Studies Training Audio Conference

Presenter: Frank Crawford, Crawford & Associates, P.C.

January 17, 2008
2 hours (1:00-3:00 pm)
Shepherd Mall Lg. Conf. Room

FEBRUARY

Internal Controls, Risk Assessment Suite and SAS # 114

Presenter: Diana Nichols, Manager
Quality Assurance Division

February 26-27, 2008
16 hours
Ada, OK

MARCH

Audit Risk Assessment Suite of Standards and SAS # 112

Presenter: Frank Crawford, CPA
Crawford and Associates, P.C.
Oklahoma City, OK

March 7, 2008
8 hours
Metro Technology Center
Oklahoma City, OK

Internal Controls, Risk Assessment Suite and SAS # 114

Presenter: Diana Nichols, Manager
Quality Assurance Division

March 25-26, 2008
16 hours
Weatherford, OK

Emerging Issues at FASAB and GASB: The Landscape is Changing Audio Conference

Presenters: Wendy M. Payne, CPA, Exec. Dir., FASAB
David R. Bean, CPA, Director, GASB

March 26, 2008
2 hours (1:00-3:00 pm)
Shepherd Mall Lg.
Conf. Room

CONTINUING PROFESSIONAL EDUCATION SEMINARS

Period Ending June 30, 2008

APRIL

Fraud: The Devil's in the Data

Presenter: David R. Hancox, CIA, CGFM, Director
Office of State Comptroller
Albany, New York

April 2, 2008
8 hours
Metro Technology Center
Oklahoma City, OK

Government Performance Audit in Action

Presenter: Dave Hancox, CIA, CGFM, Director
Office of State Comptroller
Albany, New York

April 3, 2008
8 hours
Metro Technology Center
Oklahoma City, OK

Internal Controls, Risk Assessment Suite and SAS # 114

Presenter: Diana Nichols, Manager
Quality Assurance Division

April 14-15, 2008
16 hours
Tulsa, OK

The Nuts & Bolts –Putting the New Audit Risk Suite To Work

Presenters: Lisa Hodges, Director
State Agency Division
Diana Nichols, Manager
Quality Assurance Division

April 29-30, 2008
16 hours
Shepherd Mall Lg. Conf. Room

MAY

The Anatomy of Ethical Slips in Government Audio Conference

Presenter: Marianne M. Jennings, JD
Arizona State University

May 14, 2008
2 hours (1:00-3:00 pm)
Shepherd Mall Lg. Conf. Room

Financial Statement Fraud

Presenter: Dennis Dycus, CPA, CFE, Director
Tennessee Comptroller of the Treasury
Nashville, Tennessee

May 15, 2008
8 hours
Metro Technology Center
Oklahoma City, OK

CONTINUING PROFESSIONAL EDUCATION SEMINARS

Period Ending June 30, 2008

JUNE

IT Controls for County Government

Presenters: Sheila Adkins, Director
Girard Jergensen, Manager
Information Services Division

June 16, 2008 - Weatherford
June 17, 2008 - Tulsa
June 18, 2008 - Ada
8 hours

Internal Controls, Risk Assessment Suite and SAS # 114

Presenter: Diana Nichols, Manager
Quality Assurance Division

June 19, 2008
8 hours
Ada, OK

ACL Beginners Case Study

Presenter: Hilaire Johnson, Supervisor
Performance Audit Division

June 24, 2008
8 hours
Shepherd Mall Lg. Conf. Room

MINERALS MANAGEMENT AUDIT SERVICES

Minerals Management Audit Services is in charge of assisting the Federal Government in the performance of mineral royalty audits of federal lands within the State of Oklahoma as authorized by Section 205 of the Federal Oil and Gas Royalty Management Act of 1982 (FOGRMA) and Royalty Simplification and Fairness Act (RFSA). This division insures that all royalty payments due to the State of Oklahoma and the Federal Government are accurately accounted for.

HORSE RACING AUDIT SERVICES

Horse Racing Audit Services is responsible for monitoring all wagering activities at the current four operating racetracks and their off-track wagering facilities, licensed by the Oklahoma Racing Commission by Oklahoma Statute Title 3A § 204 A.9. A portion of all wagers are paid to state funds established in the State Treasurer's Office. Horse Racing Audit Services monitors all wagers on live races, in-state simulcast races and out-of-state simulcast races; tracks all commissions as well as funds that are returned to the public for winning pari-mutual tickets. The cost of this monitoring is paid contractually by the Oklahoma Horse Racing Commission and from an amount set aside for that purpose from monies wagered as directed by Oklahoma Statute Title 3A § 205.6a.5 and 205.7J.

GAMING AUDIT SERVICES

Gaming Audit Services is responsible for monitoring all gaming activities at the current three operating racetracks conducting gaming licensed by the Oklahoma Racing Commission.

Gaming Audit Services monitors all gaming revenue and tracks the portion of all gaming proceeds that are to be paid to the State Educational Funds established at the Oklahoma Tax Commission. In addition, all monies paid to various horseman purse funds are also accounted for. The cost of monitoring is paid from an amount set aside for that purpose from a contract with the Oklahoma Horse Racing Commission.



MARK HUDSON, CPA

Mark serves as Director of the Specialized Audit Division for the office. He has over 17 years of governmental auditing experience including; oil and gas, horse racing and gaming. He graduated from East Central University with a Bachelor of Science in Accounting and has been a Certified Public Accountant since 1990. In addition, he is a current member of the Oklahoma Society of Certified Public Accountants and the American Institute of Certified Public Accountants.

STATE BOARD OF EQUALIZATION SUPPORT

The Oklahoma State Board of Equalization is a constitutionally authorized board comprised of seven ex-officio board members. The members include the Governor, Lieutenant Governor, State Treasurer, State Auditor and Inspector, Attorney General, Superintendent of Public Instruction and Commissioner of the Department of Agriculture. The Governor serves as Chairperson and the State Auditor and Inspector serves as Secretary to the State Board of Equalization. The principal duty of the State Board of Equalization is to adjust and equalize the valuation of real and personal property of the 77 counties and assess all railroad, airline and public service corporation properties. The Board also provides an estimate of revenue that will be available for appropriation by the Legislature.

During this annual period, the Board met six times and certified assessed valuations of 238 railroads, airlines and public service corporations.

The Board also received approximately 1,852 annual budgets that included counties, cities, towns, school districts and other taxing jurisdictions within the State of Oklahoma. Budgets are reviewed to verify that all valuations and levies reflected agree with those certified by the local official.

STATE PENSION COMMISSION SUPPORT

The principal duty of the Pension Commission is to review and publish comparative quarterly and annual performance reports, analyzing the investment performance of Oklahoma's seven pension systems, specifically for teachers, public employees, police, firefighters, justices and judges, law enforcement, and wildlife department personnel in accordance with 74 O.S. § 941.

The Oklahoma State Pension Commission is comprised of seven members, including the State Auditor and Inspector, the Director of the Department of Central Services, the State Treasurer (or their designees); one member of the Senate appointed by the President Pro Tempore of the Senate, one member of the House of Representatives appointed by the Speaker of the House of Representatives, and two members appointed by the Governor.

The Commission is also directed by statute to hire one or more pension fund management consultants to assist the Commission in accomplishing its objectives. The consultant is considered a fiduciary of the state retirement system.

During this annual period, the Commission met four times and presented eight reports.

COUNTY GOVERNMENT FINANCIAL AUDITS

Entity and Release Date

ENTITY	RELEASE DATE	ENTITY	RELEASE DATE
Atoka County FY '06	7.16.07	Kingfisher County FY '07	1.7.08
Beaver County FY '06	1.9.08	Kiowa County FY '06	12.12.07
Beaver County FY '07	1.9.08	Kiowa County FY '07	12.12.07
Beckham County FY '07	6.30.08	Latimer County FY '06	2.26.08
Blaine County FY '06	2.15.08	LeFlore County FY '06	5.28.08
Blaine County FY '07	2.15.08	Lincoln County FY '05	10.3.07
Bryan County FY '06	4.7.08	Lincoln County FY '06	10.3.07
Caddo County FY '06	7.12.07	Major County FY '06	9.7.07
Canadian County FY '07	3.4.08	Mayer County FY '05	8.30.07
Carter County FY '06	6.10.08	McClain County FY '06	6.13.08
Cleveland County FY '06	7.12.07	McCurtain County FY '06	4.14.08
Coal County FY '06	6.10.08	McIntosh County FY '05	5.13.08
Coal County FY '07	6.10.08	McIntosh County FY '06	5.13.08
Comanche County FY '07	2.25.08	Muskogee County FY '06	7.31.07
Creek County FY '06	9.10.07	Oklahoma City County Health FY '07	4.4.08
Custer County FY '06	8.7.07	Oklahoma County A-133 FY '07	4.2.08
Dewey County FY '06	2.6.08	Oklahoma County FY '07	4.2.08
Dewey County FY '07	2.6.08	Rogers Mills County FY '07	6.13.08
Ellis County FY '06	8.27.07	Rogers County FY '05	10.24.07
Garvin County FY '06	6.10.08	Rogers County FY '06	10.26.07
Greer County FY '06	2.7.08	Seminole County FY '06	2.5.08
Greer County FY '07	2.7.08	Stephens County FY '07	3.4.08
Harmon County FY '06	12.13.07	Texas County FY '06	9.7.07
Harmon County FY '07	12.31.07	Tillman County FY '06	9.12.07
Harper County FY '06	1.22.08	Tulsa County A-133 FY '07	4.9.08
Harper County FY '07	1.22.08	Tulsa County FY '07	5.30.08
Jackson County FY '06	10.19.07	Wagoner County FY '06	8.3.07
Johnston County FY '05	1.4.08	Washington County FY '05	10.10.07
Johnston County FY '06	1.9.08	Washington County FY '06	10.10.07
Kingfisher County FY '06	1.7.08	Washita County FY '06	9.12.07

COUNTY COURT CLERK STATUTORY AUDITS

Entity and Release Date

ENTITY	RELEASE DATE	ENTITY	RELEASE DATE
Alfalfa Court Clerk FY '06	5.29.08	Kingfisher Court Clerk FY '06	10.26.07
Alfalfa Court Clerk FY '07	5.29.08	Kingfisher Court Clerk FY '07	10.26.07
Atoka Court Clerk FY '06	7.16.07	Kiowa Court Clerk FY '06	6.30.08
Beaver Court Clerk FY '06	11.9.07	Kiowa Court Clerk FY '07	6.30.08
Beaver Court Clerk FY '07	11.9.07	Latimer Court Clerk FY '06	1.23.08
Beckham Court Clerk FY '07	3.14.08	Logan Court Clerk FY '06	12.18.07
Blaine Court Clerk FY '06	2.7.08	McClain Court Clerk FY '06	6.11.08
Blaine Court Clerk FY '07	2.7.08	McCurtain Court Clerk FY '05	4.15.08
Bryan Court Clerk FY '06	4.3.08	McCurtain Court Clerk FY '06	4.15.08
Bryan Court Clerk FY '07	4.3.08	Muskogee Court Clerk FY '06	5.1.08
Caddo Court Clerk FY '07	5.15.08	Muskogee Court Clerk FY '07	5.1.08
Canadian Court Clerk FY '07	2.7.08	Roger Mills Court Clerk FY '07	5.29.08
Carter Court Clerk FY '06	6.12.08	Seminole Court Clerk FY '06	1.7.08
Cherokee Court Clerk FY '06	5.14.08	Stephens Court Clerk FY '07	2.26.08
Cherokee Court Clerk FY '07	5.14.08	Texas Court Clerk FY '07	5.29.08
Cleveland Court Clerk FY '06	7.16.07	Tillman Court Clerk FY '06	6.12.08
Coal Court Clerk FY '06	5.14.08	Tillman Court Clerk FY '07	5.29.08
Coal Court Clerk FY '07	5.14.08	Wagoner Court Clerk FY '06	4.30.08
Comanche Court Clerk FY '07	2.19.08	Wagoner Court Clerk FY '07	4.30.08
Dewey Court Clerk FY '06	10.18.07	Washita Court Clerk FY '06	6.11.08
Dewey Court Clerk FY '07	10.18.07	Washita Court Clerk FY '07	6.11.08
Garfield Court Clerk FY '07	5.15.08		
Grant Court Clerk FY '06	4.15.08		
Grant Court Clerk FY '07	4.15.08		
Greer Court Clerk FY '06	2.7.08		
Greer Court Clerk FY '07	2.7.08		
Harmon Court Clerk FY '06	9.21.07		
Harmon Court Clerk FY '07	9.21.07		
Harper Court Clerk FY '06	1.14.08		
Harper Court Clerk FY '07	1.14.08		

COUNTY TREASURER STATUTORY REPORTS

Entity and Release Date

ENTITY	RELEASE DATE	ENTITY	RELEASE DATE
Alfalfa Treasurer Statutory FY '08	4.15.08	Jefferson Treasurer Statutory FY '08	4.2.08
Atoka Treasurer Statutory FY '08	10.19.07	Johnston Treasurer Statutory FY '08	10.19.07
Blaine Treasurer Statutory FY '08	1.15.08	Kingfisher Treasurer Statutory FY '08	6.11.08
Bryan Treasurer Statutory FY '07	7.16.07	Kiowa Treasurer Statutory FY '08	6.30.08
Bryan Treasurer Statutory FY '08	9.6.07	Latimer Treasurer Statutory FY '08	10.18.07
Canadian Treasurer Statutory FY '07	7.13.07	LeFlore Treasurer Statutory FY '07	8.7.07
Carter Treasurer Statutory FY '08	2.20.08	LeFlore Treasurer Statutory FY '08	10.18.07
Cherokee Treasurer Statutory FY '08	6.12.08	Love Treasurer Statutory FY '08	11.14.08
Choctaw Treasurer Statutory FY '07	7.16.07	Major Treasurer Statutory FY '08	6.11.08
Choctaw Treasurer Statutory FY '08	6.30.08	Marshall Treasurer Statutory FY '08	8.31.07
Cimarron Treasurer Statutory FY '08	6.30.08	Mayes Treasurer Statutory FY '08	4.21.08
Cleveland Treasurer Statutory FY '08	3.12.08	McClain Treasurer Statutory FY '08	10.18.07
Coal Treasurer Statutory FY '08	12.27.07	McCurtain Treasurer Statutory FY '07	8.29.07
Comanche Treasurer Statutory FY '07	7.13.07	McCurtain Treasurer Statutory FY '08	10.18.07
Comanche Treasurer Statutory FY '08	2.20.08	McIntosh Treasurer Statutory FY '08	9.10.07
Cotton Treasurer Statutory FY '07	7.13.07	Murray Treasurer Statutory FY '08	2.20.08
Craig Treasurer Statutory FY '08	4.8.08	Muskogee Treasurer Statutory FY '07	8.29.07
Creek Treasurer Statutory FY '08	5.29.08	Muskogee Treasurer Statutory FY '08	6.12.08
Custer Treasurer Statutory FY '08	10.19.08	Okfuskee Treasurer Statutory FY '08	6.30.08
Delaware Treasurer Statutory FY '07	8.29.07	Okmulgee Treasurer Statutory FY '07	8.29.07
Delaware Treasurer Statutory FY '08	4.21.08	Ottawa Treasurer Statutory FY '07	8.7.07
Dewey Treasurer Statutory FY '08	6.11.08	Ottawa Treasurer Statutory FY '08	4.21.08
Garvin Treasurer Statutory FY '08	8.31.07	Pawnee Treasurer Statutory FY '08	5.15.08
Grady Treasurer Statutory FY '08	3.12.08	Payne Treasurer Statutory FY '07	8.7.07
Grant Treasurer Statutory FY '07	7.13.07	Pittsburg Treasurer Statutory FY '08	10.19.07
Grant Treasurer Statutory FY '08	9.20.07	Pontotoc Treasurer Statutory FY '08	4.3.08
Harmon Treasurer Statutory FY '08	9.20.07	Pottawatomie Treasurer Statutory FY '08	11.14.07
Haskell Treasurer Statutory FY '08	8.29.07	Pushmataha Treasurer Statutory FY '08	2.26.08
Hughes Treasurer Statutory FY '08	10.19.07	Roger Mills Treasurer Statutory FY '08	9.20.07
Jackson Treasurer Statutory FY '08	2.20.08	Rogers Treasurer Statutory FY '07	8.7.07

COUNTY TREASURER STATUTORY REPORTS

Entity and Release Date

ENTITY	RELEASE DATE
Seminole Treasurer Statutory FY '08	2.26.08
Sequoyah Treasurer Statutory FY '07	8.29.07
Stephens Treasurer Statutory FY '07	7.13.07
Texas Treasurer Statutory FY '07	7.13.07
Tillman Treasurer Statutory FY '07	7.13.07
Tillman Treasurer Statutory FY '08	6.30.08
Wagoner Treasurer Statutory FY '08	4.8.08
Washington Treasurer Statutory FY '08	4.2.08

COUNTY OFFICER STATUTORY REPORTS

Entity and Release Date

ENTITY	RELEASE DATE
Beaver Co. Commissioner #2 FY '08	11.29.07
Beckham Co. Commissioner #3 FY '08	12.13.07
Bryan Treasurer FY '07	8.31.07
Cleveland County Clerk FY '07	8.7.07
Cleveland Co. Commissioner #1 FY '08	10.19.07
Comanche Court Clerk FY '08	2.7.08
Comanche Treasurer FY '07	7.13.07
Dewey Sheriff FY '08	9.20.07
Ellis Treasurer FY '07	7.13.07
Grady Treasurer FY '07	10.19.07
Grant Treasurer FY '07	7.13.07
Jefferson Co. Commissioner #1 FY '08	2.20.08
Kay Co. Commissioner #2 FY '08	12.18.07
Latimer County Clerk FY '08	6.12.08
Logan Treasurer FY '07	8.7.07
Love Co. Commissioner FY '08	3.12.08
Major Treasurer FY '07	7.13.07
Marshall Co. Commissioner #2 FY '08	5.15.08
McClain Co. Commissioner #2 FY '08	4.15.08
Noble Treasurer FY '07	8.28.07
Okfuskee Treasurer FY '07	8.7.07
Oklahoma Co. Commissioner #1 FY '08	10.3.07
Pittsburg Co. Commissioner #3 FY '08	6.18.08
Roger Mills Treasurer FY '07	7.13.07
Woods Co. Commissioner #2 FY '08	4.15.08

EMERGENCY MEDICAL DISTRICTS

Entity and Release Date

ENTITY	RELEASE DATE	ENTITY	RELEASE DATE
Buffalo EMS FY '07	2.8.08	Waurika EMS FY '07	4.28.08
Choctaw County Ambulance Authority FY '04	3.12.08	Wynnewood EMS FY '06	4.23.08
Choctaw County Ambulance Authority FY '05	3.12.08	Wynnewood EMS FY '07	4.23.08
Creek EMS FY '04	1.22.08	Yale EMS FY '04	11.7.07
Creek EMS FY '05	1.22.08	Yale EMS FY '05	11.7.07
Creek EMS FY '06	1.22.08	Yale EMS FY '06	11.7.07
Crescent EMS FY '04	6.30.08	Yale EMS FY '07	11.7.07
Crescent EMS FY '05	6.30.08		
Crescent EMS FY '06	6.30.08		
Crescent EMS FY '07	6.30.08		
Geary EMS FY '06	8.7.07		
Grove EMS FY '04	9.20.07		
Grove EMS FY '05	9.20.07		
Grove EMS FY '06	9.20.07		
Jackson EMS FY '07	11.9.07		
Johnston EMS FY '06	2.19.08		
Latimer EMS FY '06	3.5.08		
Latimer EMS FY '07	3.5.08		
Logan EMS FY '04	6.30.08		
Logan EMS FY '05	6.30.08		
Logan EMS FY '06	6.30.08		
Logan EMS FY '07	6.30.08		
Major EMS FY '06	8.6.07		
Noble EMS FY '04	8.30.07		
Noble EMS FY '05	8.30.07		
Pushmataha EMS FY '06	6.18.08		
Pushmataha EMS FY '07	6.18.08		
Roger Mills EMS FY '07	5.14.08		
Southwest Oklahoma Ambulance Authority FY '06	8.7.07		
Waurika EMS FY '06	4.28.08		

HORSE RACING AUDITS

Entity and Release Date

ENTITY	RELEASE DATE
All Tracks, Live Race Days and Simulcast	2.5.08
Blue Ribbon Downs Mixed Breed Race	1.16.08
Blue Ribbon Downs Simulcast Race Days	1.31.08
Fair Meadows Simulcast Race Days	2.8.07
Fair Meadows	9.7.07
Remington Park Simulcast Race Days	1.31.08
Remington Park Mixed Breed Race	8.1.07
Remington Park Thoroughbred Race	1.31.08
Will Rogers Downs Mixed Breed Race	7.18.07
Will Rogers Downs Simulcast Race Days	1.31.08

GAMING AUDITS

Entity and Release Date

ENTITY	RELEASE DATE
Statistical Audit of Gaming Operations April	5.16.08
Statistical Audit of Gaming Operations August	9.12.07
Statistical Audit of Gaming Operations December	1.14.08
Statistical Audit of Gaming Operations February	3.13.08
Statistical Audit of Gaming Operations January	2.21.08
Statistical Audit of Gaming Operations July	8.16.07
Statistical Audit of Gaming Operations June	7.18.07
Statistical Audit of Gaming Operations March	4.16.08
Statistical Audit of Gaming Operations May	6.20.08
Statistical Audit of Gaming Operations November	12.20.07
Statistical Audit of Gaming Operations September	10.17.07
Statistical Audit of Gaming Operations October	11.14.07

MINERALS MANAGEMENT AUDITS

Entity and Release Date

ENTITY	RELEASE DATE
Crawley Petroleum	10.31.07
Exxon Oil	10.31.07
Samson Corporation	10.26.07

SPECIAL AUDITS, REVIEWS AND REPORTS

Entity and Release Date

ENTITY	RELEASE DATE
OK Medical Examiners Office	4.30.08
Anadarko City	7.11.07
Town of Grayson	9.18.07
Town of Longdale	3.25.08
City of Minco	8.9.07
Town of Mountain Park	9.26.07
Town of Sparks	10.17.07
Bowring Schools	8.23.07
Greasy Schools	6.26.08
Kinta Schools	9.27.07
Marble City Schools	2.29.08
Central Oklahoma Metro Interdiction Team	5.30.08
Kiamichi Technology Center	7.25.07
Lincoln County Drug Court	5.23.08
Pottawatomie County Drug Court	3.11.08
Spanish Fire Department	12.20.07
Oklahoma Tax Commission	8.23.07
Washington County Treasurer	3.12.08

STATE AGENCIES, BOARDS AND COMMISSIONS

Entity and Release Date

ENTITY	RELEASE DATE
Career Tech	12.5.07
Board of Chiropractic	4.16.08
Department of Consumer Credit	4.4.08
Board of Cosmetology	1.18.08
Office of Disability Concerns	5.27.08
Oklahoma Horse Racing Commission Breeding Development Fund	5.15.08
JD McCarty Center Statutory Exam	10.30.07
Board of Examiners For Long Term Care Administrators	8.17.07
Oklahoma Board of Nursing	8.27.07
Pardon and Parole Board	4.16.08
Physicians Manpower	1.15.08
Tourism and Recreation Department	11.15.07
Waste Tire Recycling Indemnity Fund	5.2.08
Oklahoma Water Resources Board	7.12.07
Oklahoma Horse Racing Commission	5.15.08

ATTESTATION ENGAGEMENTS

Entity and Release Date

ENTITY	RELEASE DATE
Aeronautics Commission - Claremore	4.4.08
Aeronautics Commission - Sallisaw	9.6.07
Aeronautics Commission - Tahlequah	5.15.08
Aeronautics Commission - Wilburton	10.25.07
Aeronautics Commission - Woodward	10.12.07

DISTRICT ATTORNEY AUDITS

Entity and Release Date

ENTITY	RELEASE DATE
DA District 14 - Bogus Check FY '07	6.12.08
DA District 14 - Property Forfeiture FY '07	6.12.08
DA District 18 - Bogus Check FY '06	8.28.07
DA District 18 - Property Forfeiture FY '06	8.28.07
DA District 19 - Bogus Check FY '06	8.31.07
DA District 19 - Property Forfeiture FY '06	8.31.07
DA District 20 - Bogus Check FY '06	8.28.07
DA District 20 - Property Forfeiture FY '06	8.28.07
DA District 21 - Bogus Check FY '06	4.3.08
DA District 21 - Bogus Check FY '07	4.3.08
DA District 21 - Property Forfeiture FY '06	3.14.08
DA District 21 - Property Forfeiture FY '07	3.14.08



“Coming together is a beginning,
staying together is progress,
and working together is success.”

-Henry Ford



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