



2010 Annual Report



Independence, Accountability and Integrity



Oklahoma State Auditor
and Inspector's Office

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 has been two years since you appointed me as the Oklahoma State Auditor and Inspector, and I continue, each day, with my staff to consider it a privilege to serve the great State of Oklahoma. As I look back on 2010, I can say we are proud to play the leading role in discovering waste, fraud and abuse in Oklahoma.

It is my honor to present to you and the citizens of the State of Oklahoma the Annual Report for the Fiscal Year 2010. In this Annual Report you will learn more about the services we provided the tax payers of Oklahoma on a daily basis.

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.

Thank you for the trust and faith you have shown in our office.

Sincerely,

A handwritten signature in blue ink that reads "Steve Burrage". The signature is written in a cursive style.

Steve Burrage, CPA
Oklahoma State Auditor and Inspector



Our mission is to independently serve the citizens of Oklahoma by promoting accountability and fiscal integrity in state and local government.



Oklahoma State Auditor

STEVE BURRAGE, CPA

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. He has also served on the Federal Reserve Board, the Independent Bankers Bank Board, and the 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 and 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 achieves that goal through communication with the agencies and governments the office audits and by insuring a qualified and well trained staff to conduct all audits.

Oklahoma State Auditor's **EXECUTIVE TEAM**

From Left to Right:

Trey Davis
Continuing Professional Education Director

Jeff Brown
Performance Audit Manager

Sheila Adkins, CISA, CIA, CPM
Information Services Division Director

Mark Hudson, CPA
Specialized Audit Division Director

Lisa Hodges
State Agency Audit Division Director

Steve Burrage, CPA
Oklahoma State Auditor and Inspector

Ricky Branch, MBA
Local Government and Special
Services Division Director

Michelle Day, Esq.
Deputy State Auditor and Inspector

Chris Pembroke, CPA
Local Government and Special
Services Division Deputy Director

Diana Nichols, CPA
Quality Assurance Director



Local Government and Special Services Division

The LGSSD is responsible for conducting financial and compliance audits in all 77 counties across the state, as well as 53 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, auditors, and an administrative assistant.

The Division conducts cash counts and reconciles the accounts maintained by each county treasurer. It is also routinely called upon by 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 LGSSD director, audit managers, and supervisors revise and update audit programs and report formats annually.

The LGSSD is also responsible for conducting limited examinations, reviews, and investigative audits of government entities upon an authorized request. The Division also assists the Attorney General's Office in their investigations, as requested under 74 O.S. § 18f.

Management Services

The Management Services Division provides procedural and technical advice relating to accounting and budget procedures to all county officials as mandated by state statutes.

Ricky Branch, MBA, director of Local Government and Special Services Division for the Auditor's Office, has 20 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.



Local Government SERVICES

SAI is directed to prescribe many of the forms used by county officials in maintaining the books and records of the county. Other functions of the division include:

- Tracking legislation relevant to the operation of county government and keep officials advised of such changes,
- Issuing bulletins to counties advising of accounting procedures or forms changes,
- Tracking AG Opinions affecting county government, and
- Assisting the County Training Program through the Cooperative Extension at the OSU Department of Agriculture in preparing and presenting training materials to county officials and personnel.

The FY 10 training provided by the Management Services Unit is noted below.

County Officer Schools and Meetings

- County Officers and Deputies Association of Oklahoma Conference
September 2009 & February 2010
- Northwest District County Officers and Deputies - October 2009
- Association of County Commissioners of Oklahoma - November 2009 & April 2010
- Purchasing Workshop – July 2009, December 2009, January 2010, & May 2010
- County Treasurer Duties and Responsibilities – February 2010
- County Clerk Duties and Responsibilities February 2010
- County Clerks' Association Annual School - April 2010
- Southeast District County Officers and Deputies Spring Meeting – May 2010

Chris Pembroke, CPA is the Deputy Director of the Local Government and Special Services Division. Mr. Pembroke holds a Bachelor of Science degree from East Central University and an MBA with a concentration in Accounting from Oklahoma Christian University. He is a Certified Government Auditing Professional and became a CPA in January 2009. Mr. Pembroke has worked for the State Auditor and Inspector's Office since 2004, serving both the State Agency and County Audit Division.



Lisa Hodges has been with the office since 1981 and is the Director of the State Agency Audit Division. 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.



The State Agency Audit Division provides accountability of state government to its leaders, citizens and the federal government through financial, performance, and federal compliance audits. Attestation engagements and other special projects are performed 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, which are conducted as special projects, upon authorized requests.

One of the primary projects for FAS is the State's Single Audit, which is conducted in accordance with the Office of Management and Budget's Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. The Single Audit, which covers all state agencies, boards and commissions, 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.

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 from the fifty states, the District of Columbia and U.S. Territories. Peer 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 costs of our own peer review, State Auditor staff have served on peer review teams for the states of New York, Minnesota and Washington.

Information Systems SERVICES

Performance Audit Services

Performance Audit Services provides information to improve operations and aid those responsible for initiating corrective action. The most common type of performance audit conducted by the division is the internal control audit (assessment of an organization's system of internal control to provide reasonable assurance of achieving effective and efficient operations, reliable reporting, and compliance with laws/regulations). Other types of audits we perform 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 is responsible for assessing IT risk and the effectiveness of the information technology control environment for the State of Oklahoma. The assessment of IT risk and evaluation of IT controls helps reduce the risk of ineffective IT processes adversely impacting the State of Oklahoma and increases the reliability of information. Our assessments and associated recommendations help add value by providing improvements in managing of the integrity, confidentiality, and availability of information as well as the effectiveness and efficiency of IT operations.

Specifically, the ISAS Division:

- Evaluates IT general and application controls for information systems supporting significant classes of transactions for the State of Oklahoma. In addition, we gain an understanding of the business processes and the IT resources and processes that management has implemented to meet the business requirements. These evaluations may be used by financial, performance and county auditors in planning and determining the nature, timing and extent of audit procedures to be performed in support of the comprehensive annual financial report, as well as providing timely recommendations to management for needed improvements in IT-related controls.
- Performs risk-based information systems reviews to evaluate IT governance related to IT processes and IT strategic alignment.

Sheila Adkins, CISA, CIA, CPM serves as the Director of the 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).



- Performs vulnerability assessments for significant State of Oklahoma agencies to determine weaknesses within the IT environment. Tests conducted in connection with such reviews and assessments may include, but are not limited to, penetration testing and network, web, and data base scanning.
- Performs standard and custom data analytics through computer-assisted audit techniques (CAATs). These analytics may be used to focus audit procedures and gain audit effectiveness and efficiencies.

Network Administrative Services

Network Administration Services provides 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 provide computer support services to four offsite locations which are at Remington Park Race Track, Oklahoma Tax Commission, Department of Human Services and Oklahoma Department of Transportation. Additionally, we are responsible for providing support services for the LGSSD offices in Tulsa, Weatherford and Ada.

System Development Services

The 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 and Audit Review

The Quality Assurance and Audit Review Division is comprised of two 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 to be filed with our Office, required by Oklahoma Statute 74 O.S. § 212A.

This division monitors audits filed by a total of 1,284 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, 601 trusts were in compliance and 683 trusts were noncompliant during the fiscal year ending June 30, 2010.

As of June 30, 2010, 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. Oklahoma has 21 county owned hospitals, with five 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, 2010, 65 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 2,326 general audits; 1,702 were in compliance and 624 were noncompliant.

The general audits are listed as follows:

Colleges	28	Schools	595
Conservation Districts	102	Trusts	1,284
Rural Water Districts	317		

There are a total of 592 cities in Oklahoma, 516 were in compliance and 76 were noncompliant as of June 30, 2010.

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

Diana Nichols, CPA

is the Director of the State Auditor’s Quality Assurance Division. She has worked for the Auditor’s Office for 18 years. She worked 14 years in the State Agency Division and then 4 years in Quality Assurance before becoming Director. She graduated from the University of Central Oklahoma in 1990 with a degree in Accounting and passed her CPA in 1992.



Continuing Professional EDUCATION

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

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 fully supports this requirement and strives each fiscal year to ensure its audit staff receives the training necessary to effectively, efficiently and competently carry out the agency's responsibilities in a professional and independent manner.

Government auditing standards and guidelines vary depending on the types of engagement and government entity, so SAI tailors its training for relevance between its state agency auditors, county government auditors, and those auditors performing non-GAGAS work.

SAI provides a minimum of 40 training hours annually to all of its auditors. Training is provided to cover the gamut from general auditing and accounting to customized training targeting their unique standards and guidelines. Auditors in our Specialized Audit Division receive training through the U.S. Department of the Interior as well as attending SAI sponsored training.

To assist government auditors outside SAI who conduct government audits to meet mandatory training requirements at the lowest possible cost to state agencies, 40 hours of external training is offered annually through the State Auditor's Continuing Education Series. Each 400-minute training seminar is broad-based to help ensure application of the material to the widest audience possible.

Continuing Professional EDUCATION

SAI also provides its personnel with training in ethics, professional development, ACL auditing software, Microsoft Office Suite, information systems, and OPM mandated supervisory training.

SAI personnel achieved 100% training compliance in FY 10 across all areas identified above and provided training to over 200 external government auditors from both the public and private sectors.

CPE Seminars



Recognizing and Resolving Ethical Dilemmas

June 24, 2010
OKC ZOO Rosser Auditorium
2101 NE 50th, OKC
8:30 AM
Registration begins 30 minutes prior.
A fee includes Book CPE (including 2 hrs of Ethics credit)
\$100 per participant
\$150 per participant with 10 or more registrations.

Recognizing and Resolving Ethical Dilemmas
Participants will be engaged to recognize when their ethical behavior is presenting them to resolve an ethical dilemma and make the right decision, even if it's difficult or comes at a personal risk. Through the participation in management and just looking to manage their professional life, they then challenge societal norms to implement the ethical decision and the decisions we make impact both our present and our future.

Marianne M. Jennings, J.D., is a professor of graduate courses in the MBA program in business ethics and the legal environment of business in the W.P. Carey School of Business at Arizona State University. The author of hundreds of articles in academic, professional and trade journals, Professor Jennings currently has six textbooks and monographs in circulation. A syndicated columnist published in the Chicago Tribune, the New York Times, Washington Post and Reader's Digest, Professor Jennings is a nationally recognized speaker and lecturer recognized professionally by both the Institute of Internal Auditors and the Association of Government Accountants.

To Register Contact:
Trey Davis
(405) 521-3485
tdavis@sai.ok.gov
www.sai.ok.gov

It's all happening at the ZOO!

June 24, 2010 Recognizing and Resolving Ethical Dilemmas

Professor Marianne Jennings, J.D.
8 Hrs. CPE Credit



Auditing & Governmental Accounting Issues: 2 Case Studies

July 22, 2010
OKC ZOO Rosser Auditorium
2101 NE 50th, OKC
8:30 AM
Registration begins 30 minutes prior.
A fee includes Book CPE credits
\$100 per participant
\$150 per participant with 10 or more registrations.

Auditing and Governmental Accounting Issues: 2 Case Studies
Financial information is utilized in every aspect of both the public and private sectors. It provides the basis for effective communication about everything from investment availability to forecasting and analysis. This intensive course uses a case study approach to examine the behavior of risk analysis and the key issues of the organization. Public and private sector case studies are used to illustrate the risk, financial, and other issues that are critical to the success of the organization. Both business and government case studies are used to illustrate the nature of governmental cases of fraud and misappropriation, and create opportunities to create these within either publicly or privately.

Dr. Robert Terrell, CPA, CIA, CFE, has more than 20 years experience auditing public accounts as a partner in the City of York and Terrell has made significant contributions to the University of Central Oklahoma since 1976. Dr. Terrell is distinguished in the field of Auditing and Governmental Accounting. He is the recipient of the Professor of the Year by the Carnegie Foundation. Dr. Terrell has also co-authored a number of accounting textbooks.

Dr. Katherine Terrell, CPA, is Accounting Department Chair and Professor of Accounting at the University of Central Oklahoma. She has 25 years of public accounting experience and 20 years of teaching experience. Dr. Terrell is the author of several accounting textbooks, articles, and articles.

Bambi Hora, J.D., CPA is completing her 30th year as a professor of accounting at the University of Central Oklahoma. Her academic interests are taxation, governmental and non-profits, and management.

To Register Contact:
Trey Davis at
tdavis@sai.ok.gov
or call (405) 521-3289

For more information visit
www.sai.ok.gov

It's all happening at the ZOO!

July 22, 2010 Auditing & Governmental Accounting Issues: 2 Case Studies

Dr. Robert Terrell, CPA,
Dr. Katherine Terrell, CPA,
and Dr. Bambi Hora, CPA
8 Hrs. CPE Credit



Two Days, One Dynamic Presenter

August 28 & 29, 2010
OKC ZOO Rosser Auditorium
2101 NE 50th, OKC
8:30 AM
Registration begins 30 minutes prior.
A fee includes Book CPE credits
\$100 per participant, per class
\$150 per participant, per class with 10 or more registrations.

Two Days, One Dynamic Presenter
Thursday, August 28 – The Right Design for Internal Controls
Are you controlling the risk of your organization? Are you designing and implementing your organization's objectives? As a manager, are you ensuring that your organization is successful, profitable, and growing? This seminar will explore the internal controls and communication methods within your organization. In the time of the book, you will explore the internal controls and communication methods within your organization. This seminar explores the concepts of COO while challenging the traditional approach to auditing and financing.

Friday, August 29 – Fraud: It's More Than the Devil You Know
Fraud is the most common cause of organizational failure and is a major concern for all organizations. This seminar will explore the internal controls and communication methods within your organization. This seminar explores the concepts of COO while challenging the traditional approach to auditing and financing.

Dave Hancox, CIA, CGFM is Director of Case Audit in the New York State Comptroller's Office. He is a former partner in an office to measure the performance of state agencies' financial management practices. He has authored several books and articles on the development of agency operations.

Mr. Hancox currently is focused on the government audit and financial management concepts, on audit and management. He is a member of the Institute of Governmental Performance Audit in Dallas and the Institute of Governmental Performance Audit in Houston.

David Hancox is a member of the Institute of Governmental Performance Audit in Dallas and the Institute of Governmental Performance Audit in Houston.

To Register Contact:
Trey Davis at
tdavis@sai.ok.gov
or call (405) 521-3289

For more information visit
www.sai.ok.gov

It's all happening at the ZOO!

August 26, 2010 The Right Design for Internal Controls

Dave Hancox, CIA, CGFM
8 Hrs. CPE Credit

Trey Davis 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 at the Department of Labor.



The Board also received approximately 1,951 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.

Pension Commission Support

In accordance with 74 O.S. § 941, the Auditor’s Office provides support services for the Oklahoma State Pension Commission. 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, for teachers, public employees, police, firefighters, justices and judges, law enforcement, and wildlife department personnel.

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.

Specialized Audit SERVICES

Mark Hudson, CPA serves as Director of the Specialized Audit Division for the office. Mr. Hudson 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.



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 (RSFA). This division insures that all royalty payments due to the State of Oklahoma and the Federal Government are accurately accounted for. The State of Oklahoma receives fifty percent (50%) of all federal royalty dollars collected in the State and fifty percent (50%) of royalty dollars collected as a result of an audit. In addition, OSAI receives reimbursement of all audit services through a contract.

Horse Racing Audit Services

Horse Racing Audit Services is responsible for monitoring all wagering activities at the four operating racetracks in 2009 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 for under a contract with 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 three operating racetracks conducting gaming in 2010 as 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 for under a contract with the Oklahoma Horse Racing Commission.

FINANCIAL AUDITS

Entity and Release Date

ENTITY	Release Date	ENTITY	Release Date
Adair County FY 06	3.29.10	Washington County FY 07	10.28.09
Adair County FY 07	3.29.10	Canadian County FY 08 (A-133)	6.15.10
Atoka County FY 07	3.29.10	Comanche County FY 08	3.9.10
Choctaw County FY 07	7.17.09	Dewey County FY 08	3.9.10
Craig County FY 06	1.13.10	Ellis County FY 08	7.24.09
Craig County FY 07	1.13.10	Garfield County FY 08	11.9.09
Custer County FY 08	6.24.10	Kingfisher County FY 08	12.22.09
Johnston County FY 07	6.15.10	Major County FY 07	7.8.09
Lincoln County FY 07	3.29.10	Tilman County FY 08	3.1.10
Lincoln County FY 08	5.18.10	Woods County FY 07	7.7.09
McCurtain County FY 07	7.22.09	Woods County FY 08	7.2.09
Murray County FY 06	9.18.09		
Murray County FY 07	9.18.09		
Nowata County FY 06	10.28.09		
Nowata County FY 07	10.28.09		
Osage County FY 06	7.24.09		
Osage County FY 07	7.27.09		
Pittsburg County FY 06	9.9.09		
Pittsburg County FY 07	9.9.09		
Pontotoc County FY 06	9.21.09		
Pontotoc County FY 07	9.21.09		
Rogers County FY 07	9.1.09		
Sequoyah County FY 06	9.24.09		
Sequoyah County FY 07	9.24.09		

AUDITS

Entity and Release Date

ENTITY	Release Date
DA District 1 Property Forfeiture FY 08	12.3.09
DA District 1 Property Forfeiture FY 07	12.3.09
DA District 2 Bogus Check FY 09	4.26.10
DA District 2 Property Forfeiture FY 09	4.26.10
DA District 3 Bogus Check FY 09	3.16.10
DA District 3 Property Forfeiture FY 09	5.17.10
DA District 5 Property Forfeiture FY 09	5.17.10
DA District 7 Property Forfeiture FY 08	7.8.09
DA District 16 Bogus Check FY 08	6.22.10
DA District 16 Property Forfeiture FY 08	5.17.10
DA District 18 Bogus Check FY 08	9.22.09
DA District 26 Bogus Check FY 09	1.13.10
DA District 26 Property Forfeiture FY 09	3.9.10

County Treasurer

STATUTORY REVIEW

Entity and Release Date

ENTITY	Release Date	ENTITY	Release Date
Jackson County Treasurer FY 10	10.12.09	Mayes County Treasurer FY 09	11.3.09
Adair County Treasurer FY 09	9.8.09	Beckham County Treasurer FY 10	12.9.09
Adair County Treasurer FY 10	6.15.10	Murray County Treasurer FY 09	9.15.09
Atoka County Treasurer FY 10	1.13.10	Murray County Treasurer FY 10	11.17.09
Carter County Treasurer FY 10	11.17.09	Muskogee County Treasure FY 09	7.8.09
Cherokee County Treasurer FY 09	10.30.09	Okfuskee County Treasurer FY 09	9.22.09
Choctaw County Treasurer FY 09	8.24.09	Nowata County Treasurer FY 09	9.23.09
Coal County Treasurer FY 10	1.25.10	OK County Treasurer FY 10	6.1.10
Creek County Treasurer FY 09	9.15.09	Okmulgee County Treasurer FY 09	9.29.09
Alfalfa County Treasurer FY 10	4.1.10	Osage County Treasurer FY 09	9.15.09
Delaware County Treasurer FY 09	6.1.10	Osage County Treasurer FY 10	11.17.09
Ellis County Treasurer FY 10	9.14.09	Ottawa County Treasurer FY 09	9.15.09
Garvin County Treasurer FY 10	11.17.09	Blaine County Treasurer FY 10	1.13.10
Harper County Treasurer FY 10	9.14.09	Payne County Treasurer FY 09	1.26.10
Hughes County Treasurer FY 10	11.17.09	Pontotoc County Treasurer FY 09	11.17.09
Jefferson County Treasurer FY 10	11.17.09	Pontotoc County Treasurer FY 10	11.17.09
Johnston County Treasurer FY 10	11.17.09	Pottawatomie County Treasurer FY 10	11.17.09
Beaver County Treasurer FY 10	3.30.10	Rogers County Treasurer FY 09	11.17.09
Lincoln County Treasurer FY 09	10.14.09	Sequoyah County Treasurer FY 09	9.23.09
Logan County Treasurer FY 09	9.8.09	Sequoyah County Treasurer FY 10	6.15.10
Love County Treasurer FY 10	1.13.10	Wagoner County Treasurer FY 09	9.14.09
McClain County Treasurer FY 10	11.17.09	Washington County Treasurer FY 09	10.29.09
McIntosh County Treasurer FY 10	2.3.10	Woods County Treasurer FY 10	9.14.09
Marshall County Treasurer FY 10	11.17.09	Caddo County Treasurer FY 10	11.17.09

STATUTORY REVIEW

Entity and Release Date

ENTITY	Release Date
Canadian County Treasurer FY 10	5.17.10
Cimarron County Treasurer FY 10	3.31.10
Comanche County Treasurer FY 09	7.13.09
Comanche County Treasurer FY 10	4.22.10
Cotton County Treasurer FY 10	3.22.10
Major County Treasurer FY 09	7.8.09
Custer County Treasurer FY 10	4.15.10
Garfield County Treasurer FY 09	7.13.09
Garfield County Treasurer FY 10	4.23.10
Grant County Treasurer FY 09	7.13.09
Grant County Treasurer FY 10	5.11.10
Harmon County Treasurer FY 09	7.30.09
Harmon County Treasurer FY 10	4.15.10
Kay County Treasurer FY 09	12.10.09
Kingfisher County Treasurer FY 10	1.25.10
Kiowa County Treasurer FY 10	12.15.10
Major County Treasurer FY 10	5.11.10
Roger Mills County Treasurer FY 10	12.10.09
Stephens County Treasurer FY 10	12.15.09
Texas County Treasurer FY 10	3.30.10
Tillman County Treasurer FY 09	7.30.09
Tillman County Treasurer FY 10	4.23.10
Washita County Treasurer FY 10	12.9.09
Woodward County Treasurer FY 10	11.17.09

TURNOVER AUDITS

Entity and Release Date

ENTITY	Release Date
Washita County Assessor FY 10	8.5.09
Johnston County Commissioner District 1	9.15.09
Pontotoc County Commissioner District 2 FY 09	9.15.09
Seminole County Sheriff FY 09	7.17.09
Cleveland County Assessor FY 09	8.24.09
Marshall County Commissioner District 3 FY 09	7.1.09
Blaine County Assessor FY 09	7.13.09
Pawnee County Commissioner District 3 FY 10	10.12.09
Garvin County Assessor FY 10	11.17.09
Nowata County Commissioner District 1 FY 10	12.10.09
Lincoln County Treasurer FY 10	12.9.09
Woodward County Assessor	12.9.09
Nowata County Court Clerk FY 10	2.16.10
Ottawa County Treasurer FY 10	3.9.10
Bryan County Clerk FY 10	7.24.10

Special Audits, Reviews and **REPORTS**

Entity and Release Date

ENTITY	Release Date
OK Department of Transportation FY 09	12.9.09
City of Yale FY 08	11.4.09
Town of Davidson FY 08	10.22.09
Town of Warner FY 08	8.28.09
Town of Oakland FY 09	10.23.09
Town of Webber Falls FY 09	2.11.10
Skiatook Public School FY 09	2.23.10
Wagoner Public School FY 09	5.12.10
Butner Public School FY 09	5.11.10
OK Court Appointed Special Advocates Inc. (CASA) FY 09	7.15.09
Grady County Criminal Justice Authority FY 09	3.22.10
OK County Board of County Commissioners FY 09	8.5.09

Gaming AUDITS

Entity and Release Date

ENTITY	Release Date
Statistical Audit of Gaming Operations June FY 09	7.23.09
Statistical Audit of Gaming Operations July FY 09	8.24.09
Statistical Audit of Gaming Operations August FY 09	9.18.09
Statistical Audit of Gaming Operations September FY 09	10.20.09
Statistical Audit of Gaming Operations October FY 09	11.17.09
Statistical Audit of Gaming Operations November FY 09	12.22.09
Statistical Audit of Gaming Operations December FY 09	2.1.10
Statistical Audit of Gaming Operations January FY 10	3.1.10
Statistical Audit of Gaming Operations February FY 10	3.16.10
Statistical Audit of Gaming Operations March FY 10	4.20.10
Statistical Audit of Gaming Operations April FY 10	5.20.10
Statistical Audit of Gaming Operations May FY 10	6.22.10

Horse Racing

AUDITS

Entity and Release Date

ENTITY	Release Date
Will Rogers Mixed Breed Race Meet FY 09	7.23.09
Remington Park Mixed Breed Race Meet FY 09	8.24.09
Fair Meadows Tulsa - Mixed Breed Race Meet FY 10	10.5.09
Blue Ribbon - Mixed Breed Race Meet FY 10	2.1.10
Remington Park Thoroughbred Race Meet FY 10	2.16.10
Will Rogers Simulcast FY 10	3.1.10
Remington Park - Simulcast Race Days FY 10	3.4.10
All Tracks - Live Days and Simulcast Race Days FY 09	3.23.10

State Agencies, Boards and **COMMISSIONS**

Entity and Release Date

ENTITY	Release Date
OK Board of Licensed Architects FY 09	10.26.09
Speech - Language FY 09	11.24.09
OK Wheat Research Foundation - Operational Audit FY 09	2.16.10
OK Board of Long Term Care Administrators - Operational Audit FY 09	1.11.10
JD McCartney Center - Operational Audit FY 09	11.24.09
Career Tech - Operational Audit FY 09	1.12.10
OK Aeronautics Commission - City of Duncan	10.8.09
OK Aeronautics Commission - Wiley Post Airport - OKC	3.22.10
OK Aeronautics Commission - City of Weatherford	10.9.09
Attorney General FY 09	5.12.10
OK Aeronautics Commission - City of Ketchum	4.13.10
OK Aeronautics Commission - City of Tulsa	3.2.10
OK Board of Engineers and Land Surveyors FY 10	4.20.10
Arts Council FY 09	7.7.10
ABLE Commission- Operational Audit FY 09	5.11.10
Physician Manpower Training - Operational Audit FY 10	7.14.10
OK Aeronautics Commission - City of Grove	4.17.10
OK Aeronautics Commission - City of Sand Springs	5.11.10
Canadian County PFA FY 08	9.16.09

State Agencies, Boards and **COMMISSIONS**

Entity and Release Date

ENTITY	Release Date
Office of Juvenile Affairs - Operational Audit FY 09	8.25.09
Statewide Circuit Engineering Revolving Fund FY 08	7.2.09
Medical Licensure & Supervision - Operational Audit FY 08	7.24.09
OK Board of Alcohol & Drug Counselors - Operational Audit FY 08	7.27.09
OK Board of Podiatric Medical Examiners - Operational Audit FY 08	7.24.09
OK Board of Perfusionists Examiners - Operational Audit FY 08	7.24.09
OK Board of Licensed Social Workers - Operational Audit FY 08	7.24.09
Will Rogers Memorial Commission - Operational Audit FY 09	7.28.09
Workers Compensation Court - Operational Audit FY 09	7.23.09
State Bond Advisor - Operational Audit FY 09	9.15.09
Wheat Commission - Operational Audit FY 09	10.12.09
Private Vocational Schools - Operational Audit FY 09	7.24.09
Optometry Board - Operational Audit FY 09	7.28.09
Labor Department FY 09	9.15.09
Mines Department FY 09	9.14.09
OK Aeronautics Commission - City of Tulsa- RL Jones Airport FY 09	8.24.09
Office of Personnel Management FY 09	9.9.09
OSBI FY 09	2.2.10
Secretary of State FY 09	7.8.09
Military Department - Operational Audit FY 09	7.23.09
Ethics Commission FY 09	2.23.10
Indigent Defense FY 09	7.17.09
Law Enforcement Education and Training	10.8.09
DHS ASA FY 07 & 08	2.16.10

State Agencies, Boards and **COMMISSIONS**

Entity and Release Date

ENTITY	Release Date
State of Oklahoma CAFR FY 09	12.31.09
State of Oklahoma Single Audit FY 09	3.31.10
Accountancy Board FY 09	5.30.10
Construction Industries Board FY 08	9.17.09
Center for Advancement of Science and Technology FY 08	9.31.09
Oklahoma Tax Commission FY 09	3.1.10
Office of the State Treasurer FY 09	12.17.09
ODOT Purchase Card FY 09	12.16.09
Oklahoma County A-133 FY 09	6.2.10
Tulsa A-133 FY 08	8.7.09
Marathon Oil Company FY 05	3.08.10
Ward Petroleum Corporation FY 08	11.20.09

STATUTORY AUDITS

Entity and Release Date

ENTITY	Release Date	ENTITY	Release Date
Atoka Court Clerk FY 07	11.7.09	Okfuskee Court Clerk FY 08	4.26.10
Atoka Court Clerk FY 08	11.7.09	Oklahoma Court Clerk FY 08	10.19.09
Bryan Court Clerk FY 08	6.15.10	Oklahoma Court Clerk FY 09	10.19.09
Bryan Court Clerk FY 09	6.15.10	Okmulgee Court Clerk FY 06	11.17.09
Carter Court Clerk FY 07	7.16.10	Okmulgee Court Clerk FY 07	11.17.09
Carter Court Clerk FY 08	6.24.10	Ottawa Court Clerk FY 06	6.15.10
Carter Court Clerk FY 09	6.16.10	Ottawa Court Clerk FY 07	6.15.10
Craig Court Clerk FY 06	2.18.10	Ottawa Court Clerk FY 08	6.22.10
Craig Court Clerk FY 07	2.18.10	Pittsburg Court Clerk FY 08	9.8.09
Garvin Court Clerk FY 08	6.2.10	Pontotoc Court Clerk FY 08	7.1.09
Jefferson Court Clerk FY 06	6.15.10	Sequoyah Court Clerk FY 06	9.22.09
Jefferson Court Clerk FY 07	6.15.10	Sequoyah Court Clerk FY ???	9.22.09
Jefferson Court Clerk FY 08	6.15.10	Washington Court Clerk FY 05	8.4.09
Johnston Court Clerk FY 07	12.3.09	Washington Court Clerk FY 06	8.4.09
Johnston Court Clerk FY 08	12.3.09	Washington Court Clerk FY 07	8.4.09
Love Court Clerk FY 06	6.15.10	Custer Court Clerk FY 08	3.22.10
Love Court Clerk FY 07	6.15.10	Custer Court Clerk FY 09	3.22.10
Love Court Clerk FY 08	6.16.10	Dewey Court Clerk FY 08	9.8.09
McIntosh Court Clerk FY 07	6.22.10	Harper Court Clerk FY 08	4.6.10
McIntosh Court Clerk FY 08	6.22.10	Harper Court Clerk FY 09	4.6.10
Mayes Court Clerk FY 06	9.22.09	Jackson Court Clerk FY 08	5.18.10
Mayes Court Clerk FY 07	9.23.09	Jackson Court Clerk FY 09	5.18.10
Murray Court Clerk FY 08	6.17.09	Kingfisher Court Clerk FY 08	8.5.09
Okfuskee Court Clerk FY 07	4.26.10	Okfuskee Court Clerk FY 05	4.26.10

STATUTORY AUDITS

Entity and Release Date

ENTITY	Release Date
Okfuskee Court Clerk FY 06	4.26.10
Roger Court Clerk FY 07	9.30.09
Stephens Court Clerk FY 08	1.13.10
Stephens Court Clerk FY 09	1.13.10
Washita Court Clerk FY 08	10.7.09
Washita Court Clerk FY 09	10.7.09
Woodward Court Clerk FY 08	4.5.10
Woodward Court Clerk FY 09	4.5.10

Emergency Medical

SERVICE DISTRICTS

Entity and Release Date

ENTITY	Release Date	ENTITY	Release Date
Crescent EMS FY 09	3.22.10	Jackson EMS FY 09	11.18.09
LeFlore EMS FY 07	6.2.10	Greer County Special Ambulance Service FY 09	5.17.10
Woodward EMS FY 09	3.16.10	Roger Mills EMS FY 09	1.13.10
LeFlore EMS FY 08	6.2.10	Buffalo EMS FY 09	3.17.10
Love EMS FY 07	9.8.09	Sugar Creek Ambulance Service FY 09	4.6.10
Love EMS FY 09	9.8.09		
Marshall EMS FY 08	9.9.09		
McCurtain EMS FY 08	2.16.10		
Muskogee EMS FY 08	2.18.10		
Coal EMS	1.13.10		
Noble EMS FY 07	5.12.10		
Noble EMS FY 08	5.12.10		
Johnston EMS FY 08	8.24.09		
Pauls Valley EMS FY 07	1.13.10		
Pauls Valley EMS FY 08	1.13.10		
Wynnewood EMS FY 08	1.13.10		
Logan County EMS FY 09	3.17.10		
Glenpool EMS FY 07	8.5.09		
Glenpool EMS FY 08	8.5.09		
Southwest OK Ambulance Authority FY 07-08	9.9.09		
Latimer EMS FY 08	1.25.10		
Mountain View-Gatebo Ambulance Service FY 09	5.20.10		
Tillman EMS FY 08-09	2.3.10		
Vici-Carmargo EMS FY 09	3.17.10		



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