

**BRYAN COUNTY
AMBULANCE
AUTHORITY**

FOR THE YEAR ENDED JUNE 30, 2006

**EMTS
AUDIT**



Oklahoma State Auditor
& Inspector

**BRYAN COUNTY AMBULANCE AUTHORITY
FINANCIAL STATEMENT
AND INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED JUNE 30, 2006**

This publication is printed and issued by the State Auditor and Inspector as authorized by Article 10, § 9C (i) of the Oklahoma Constitution. Pursuant to 74 O.S. § 3105.B, ten copies have been prepared and distributed at a cost of \$27.35. Copies have been deposited with the Publications Clearinghouse of the Oklahoma Department of Libraries.

STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA
State Auditor

MICHELLE R. DAY, ESQ.
Chief Deputy



2300 N. Lincoln Boulevard State Capitol, Room 100 Oklahoma City, OK 73105-4801 Phone (405) 521-3495 Fax (405) 521-3426 www.sai.ok.gov

April 28, 2009

TO THE BOARD OF TRUSTEES OF THE
BRYAN COUNTY AMBULANCE AUTHORITY

Transmitted herewith is the audit of the Bryan County Ambulance Authority's financial statement for the fiscal year ended June 30, 2006. The audit was conducted in accordance with *Government Auditing Standards*.

A report of this type is critical in nature; however, we do not intend to imply that our audit failed to disclose commendable features in the present accounting and operating procedures of the Bryan County Ambulance Authority.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our office during the course of our audit.

The Office of the State Auditor and Inspector is committed to serving the public interest by providing independent oversight and by issuing reports that serve as a management tool to the state to ensure a government which is accountable to the people of the State of Oklahoma.

Sincerely,

A handwritten signature in blue ink that reads "Steve Burrage".

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

TABLE OF CONTENTS

BOARD OF TRUSTEES ii

INTRODUCTION iii

FINANCIAL SECTION

Report of State Auditor and Inspector 1

Basic Financial Statement:

Statement of Receipts, Disbursements, and Changes in
Cash Balances—General Fund 3

Notes to the Financial Statement 4

SUPPLEMENTARY INFORMATION

Comparative Schedule of Receipts, Expenditures, and Changes in
Cash Balances—Budget and Actual—Budgetary Basis—General Fund 7

Notes to Supplementary Information 8

INTERNAL CONTROL AND COMPLIANCE SECTION

Report on Internal Control Over Financial Reporting and on Compliance and
Other Matters Based on an Audit of Financial Statements Performed
in Accordance With *Government Auditing Standards* 9

Schedule of Findings and Responses 11

BOARD OF TRUSTEES

CHAIRMAN

Gary Forbis

MEMBERS

Vernon Anderson

Phillip McCarley

Larry Snider

Walter Prentice

DIRECTOR

Joe Barrett

INTRODUCTION

Article 10, § 9C of the Oklahoma Constitution authorized the formation of emergency medical service districts and authorized a tax levy not to exceed 3 mills for the purpose of providing funds to support, organize, operate, and maintain district ambulance services. District voters approved the formation of the district and 3 mills levy to support the operation of the district. The Bryan County Ambulance Authority is comprised of Bryan County and was created to provide ambulance service to all citizens.

Emergency medical service districts are governed by a board of trustees. The board of trustees (the board) has the power to hire a manager and other personnel, contract, organize, maintain, or otherwise operate the emergency medical service district. The trustees must act as a board when entering into contracts or other agreements affecting the district's welfare. Thus, actions taken by the board are voted on and approved by a majority of the trustees. The board of trustees' business meetings are open to the public. The board shall have the capacity to sue and be sued but shall enjoy immunity from civil suits for actions or omissions arising from the operation of the district. Such districts have the authority to charge fees for services, and accept gifts, funds, or grants.

FINANCIAL SECTION

STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA
State Auditor

MICHELLE R. DAY, ESQ.
Chief Deputy



2300 N. Lincoln Boulevard State Capitol, Room 100 Oklahoma City, OK 73105-4801 Phone (405) 521-3495 Fax (405) 521-3426 www.sai.ok.gov

Independent Auditor's Report

TO THE BOARD OF TRUSTEES OF THE BRYAN COUNTY AMBULANCE AUTHORITY

We have audited the accompanying Statement of Receipts, Disbursements, and Changes in Cash Balances—General Fund of Bryan County Ambulance Authority, as of and for the year ended June 30, 2006, listed in the table of contents as the basic financial statement. This financial statement is the responsibility of the Bryan County Ambulance Authority. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, the accompanying basic financial statement was prepared using accounting practices prescribed or permitted by Oklahoma state law, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the matter discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Bryan County Ambulance Authority as of June 30, 2006, or changes in its financial position for the year then ended.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the receipts, disbursements, and changes in cash balances of the Bryan County Ambulance Authority, for the year ended June 30, 2006, on the basis of accounting described in Note. 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 11, 2009, on our consideration of Bryan County Ambulance Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of

internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was performed for the purpose of forming an opinion on the Statement of Receipts, Disbursements, and Changes in Cash Balances—General Fund of Bryan County Ambulance Authority, taken as a whole. The accompanying Comparative Schedule of Receipts, Expenditures, and Changes in Cash Balances—Budget and Actual—Budgetary Basis—General Fund is presented for purposes of additional analysis and is not a required part of the basic financial statement. The Comparative Schedule of Receipts, Expenditures, and Changes in Cash Balances—Budget and Actual—Budgetary Basis—General Fund has been subjected to the auditing procedures applied in the audit of the basic financial statement and, in our opinion, is fairly stated in all material respects in relation to the basic financial statement taken as a whole.



STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

February 11, 2009

Basic Financial Statement

**BRYAN COUNTY AMBULANCE AUTHORITY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH BALANCES—GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

	General Fund
Beginning Cash Balance	<u>\$ 910,831</u>
Receipts:	
Ad Valorem Taxes	449,560
Charges for Services	635,726
Subscriptions	5,063
Miscellaneous	23,969
Total Receipts	<u>1,114,318</u>
Disbursements:	
Personal Services	1,030,730
Maintenance and Operations	328,511
Capital Outlay	43,634
Total Disbursements	<u>1,402,875</u>
Ending Cash Balance	<u>\$ 622,274</u>

The notes to the financial statement are an integral part of this statement.

**BRYAN COUNTY AMBULANCE AUTHORITY
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

1. Summary of Significant Accounting Policies

The accompanying basic financial statement presents the receipts, disbursements, and changes in cash balances of Bryan County Ambulance Authority (the Authority). The financial activity presented is established under statutory authority, and its operation is under the control of the Authority Board of Trustees. The more significant accounting policies and practices are described below.

A. Reporting Entity

The Authority is a special unit of government and does not possess political or governmental powers other than those necessary to carry out the specific purposes for which it was created. The Authority is not subject to federal or state income taxes.

The accompanying basic financial statement includes all Authority functions and activities over which the Authority Board exercises significant influence. Significant influence or accountability is based primarily on the oversight exercised by the Authority Board. The Authority is not a component unit of another government and does not have any component units.

B. Fund Accounting

The Authority uses only a general fund to account for its cash balances.

C. Basis of Accounting

The basic financial statement is prepared on a basis of accounting wherein amounts are recognized when received or disbursed. This basis of accounting differs from accounting principles generally accepted in the United States of America, which require revenues to be recognized when they become available and measurable or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred. This cash basis financial presentation is not a comprehensive measure of economic condition or changes therein.

D. Cash and Investments

State statutes require financial institutions with which the Authority maintains funds to deposit collateral securities to secure the Authority's deposits. The amount of collateral securities to be pledged is established by the Authority Treasurer; this amount must be at least the amount of the deposit to be secured, less the amount insured (by, for example, the FDIC).

State statutes authorize the Authority to invest in obligations of the U.S. Treasury, certificates of deposit, or savings accounts of banks, savings and loans, and trust companies if secured by acceptable collateral where the collateral has been deposited with a trustee or custodian bank.

**BRYAN COUNTY AMBULANCE AUTHORITY
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

E. Risk Management

The Authority is exposed to various risks of loss related to: torts, theft of, damage to and destruction of assets; errors and omissions; injuries to personnel and natural disasters. The Authority continues to carry commercial insurance for these types of risk. The Authority carries workers' compensation, health, and accidental insurance on its personnel. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Authority. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There have been no significant reductions in insurance coverage during the 2006 fiscal year.

F. Compensated Absences

All full-time Bryan County Ambulance Authority personnel shall be entitled to annual leave in accordance with the schedule outlined below:

<u>Years of Service</u>	<u>Accrual Rates</u>	<u>Annual Leave</u>
2-4 Years		48 hours
5-9 Years		96 hours
10-14 Years		114 hours

All full-time Bryan County Ambulance Authority personnel shall be entitled to sick leave with pay that is accrued at 6 hours per month.

2. Stewardship Policies

On or before June 1 of each year, a budget for each fund, as required by the Board, is completed. The budget is approved by object category. The Authority Board may approve changes of appropriations within the fund by object category. To increase or decrease the budget by fund requires approval by the Excise Board.

3. Detailed Notes on Fund Balances

A. Ad Valorem Tax

The property tax is levied each October 1 on the assessed value listed as of January 1 of the same year for all real and personal property located in the district, except certain exempt property. Assessed values are established by the County Assessor within the prescribed guidelines established by the Oklahoma Tax Commission and the State Equalization Board. The tax is collected by the County Treasurer and remitted to the Authority.

**BRYAN COUNTY AMBULANCE AUTHORITY
NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

The assessed property value as of January 2005 was approximately \$166,268,362 after deducting homestead exemptions.

Taxes are due on November 1 following the levy date, although they may be paid in two equal installments. If the first half is paid prior to January 1, the second half is not delinquent until April 1.

Unpaid delinquent personal property taxes are published usually in May. If the taxes are not paid within 30 days from publication, they are placed on the personal tax lien docket.

Current year tax collections for the year ended June 30, 2006, were approximately 82.38 percent of the tax levy.

B. Subscriptions

The Authority accepts subscriptions for future ambulance services. For the year ended June 30, 2006, the Authority raised \$5,063 by selling subscriptions, which entitled the subscription holder and their immediate family to free ambulance service except for the amount paid by the subscription holder's insurance company, if applicable. The subscription holder would have had to use the Authority for some emergency to benefit from the subscription. When that happens, the Authority simply forgives payment for whatever the holder's insurance does not pay. Future service benefits are not ascertainable due to the lack of usage records; however, any obligation arising from outstanding subscriptions would not be material.

SUPPLEMENTARY INFORMATION

**BRYAN COUNTY AMBULANCE AUTHORITY
COMPARATIVE SCHEDULE OF RECEIPTS, EXPENDITURES, AND
CHANGES IN CASH BALANCES—
BUDGET AND ACTUAL—BUDGETARY BASIS—GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

	General Fund			
	Original	Final	Actual	Variance
	Budget	Budget		
Beginning Cash Balances	\$ 909,045	\$ 909,045	\$ 910,831	\$ 1,786
Beginning Cash Balances, Budgetary Basis	909,045	909,045	910,831	1,786
Receipts:				
Ad Valorem Taxes	453,459	453,459	449,560	(3,899)
Charges for Services	693,211	693,211	635,726	(57,485)
Subscriptions			5,063	5,063
Miscellaneous Revenues	25,210	25,210	23,969	(1,241)
Total Receipts, Budgetary Basis	<u>1,171,880</u>	<u>1,171,880</u>	<u>1,114,318</u>	<u>(57,562)</u>
Expenditures:				
Personal Services	1,024,662	1,024,662	1,030,730	(6,068)
Maintenance and Operations	696,263	696,263	328,511	367,752
Capital Outlay	360,000	360,000	43,634	316,366
Total Expenditures, Budgetary Basis	<u>2,080,925</u>	<u>2,080,925</u>	<u>1,402,875</u>	<u>678,050</u>
Excess of Receipts and Beginning Cash Balances Over Expenditures, Budgetary Basis	<u>\$ -</u>	<u>\$ -</u>	622,274	<u>\$ 622,274</u>
Reconciliation to Statement of Receipts, Disbursements, and Changes in Cash Balances Ending Cash Balance			<u>\$ 622,274</u>	

See independent auditor's report.

The accompanying notes to the supplementary information are an integral part of this schedule.

**BRYAN COUNTY AMBULANCE AUTHORITY
NOTES TO SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

Oklahoma Statutes require the Authority to prepare a formal budget for the general fund and other funds as the Board of Trustees may require. The budget presented for the general fund includes the originally approved budgeted appropriations for expenditures and final budgeted appropriations as adjusted for supplemental appropriations and approved transfers between budget categories.

The Comparative Schedule of Receipts, Expenditures, and Changes in Cash Balances—Budget and Actual—Budgetary Basis—General Fund presents comparisons of the legally adopted budget with actual data. The "actual" data, as presented in the comparison of budget and actual, will differ from the data as presented in the Statement of Receipts, Disbursements, and Changes in Cash Balances because of adopting certain aspects of the budgetary basis of accounting and the adjusting of encumbrances and outstanding warrants to their related budget year.

INTERNAL CONTROL AND COMPLIANCE SECTION

STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA
State Auditor

MICHELLE R. DAY, ESQ.
Chief Deputy



2300 N. Lincoln Boulevard State Capitol, Room 100 Oklahoma City, OK 73105-4801 Phone (405) 521-3495 Fax (405) 521-3426 www.sai.ok.gov

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

TO THE BOARD OF TRUSTEES OF THE
BRYAN COUNTY AMBULANCE AUTHORITY

We have audited the Statement of Receipts, Disbursements, and Changes in Cash Balances—General Fund of Bryan County Ambulance Authority, as of and for the year ended June 30, 2006, which comprises the Bryan County Ambulance Authority's basic financial statement, prepared using accounting practices prescribed or permitted by Oklahoma state law, and have issued our report thereon dated February 11, 2009. The report on the Statement of Receipts, Disbursements, and Changes in Cash Balances was adverse because the statement is not a presentation in conformity with accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Bryan County Ambulance Authority's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statement and not to provide an opinion on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Authority's ability to initiate, record, process, and report financial data consistent with the assertions of management in the financial statement. Reportable conditions are described in the accompanying schedule of findings and responses as items 2006-1 and 2006-2.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statement being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider item 2006-1 to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Bryan County Ambulance Authority's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, and contracts, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and are described in the accompanying schedule of findings and responses as items 2006-3, 2006-4, and 2006-5.

This report is intended solely for the information and use of the Board of Trustees, Excise Board, and Legislative Officials and should not be used for any other purpose. This report is also a public document pursuant to the Oklahoma Open Records Act (51 O.S. § 24A.1 et seq.), and shall be open to any person for inspection and copying.



STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

February 11, 2009

**BRYAN COUNTY AMBULANCE AUTHORITY
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

Findings related to the Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards

Finding 2006-1 - Segregation of Duties (Repeat Finding)

Criteria: Accountability and stewardship are overall goals in evaluating management's accounting of funds. To help ensure a proper accounting of funds, the duties of receiving, receipting, recording, depositing cash and checks, reconciliations, and transaction authorization should be segregated.

Condition: Based on inquiries of Authority personnel and testwork performed, it was noted that receiving, receipting, recording, depositing cash and checks, reconciliations, and transaction authorization within the Authority were not properly segregated to assure adequate internal control structure.

Effect: This condition could result in unrecorded transactions, misstated financial reports, undetected errors, or misappropriation of funds.

Recommendation: OSAI recommends management be aware of these conditions and realize that concentration of duties and responsibilities in a limited number of individuals is not desired from a control point of view. The most effective controls lie in management's knowledge of office operations and a periodic review of operations.

Views of responsible officials and planned corrective actions: We concur with the State Auditor's findings. Management does have knowledge of office operations and will perform a periodic review of these operations.

Finding 2006-2—Timesheets (Repeat Finding)

Criteria: Effective internal controls include timesheets being prepared and reviewed for accuracy. The Fair Labor Standards Act requires that employers keep accurate records of actual time worked by employees, including compensatory time earned, taken, or paid.

Condition: The Authority employees do not prepare timesheets and/or records which reflect accumulated leave balances that are approved by the Director. Also, the Director does not prepare a timesheet reflecting hours worked and the amount of leave taken.

Effect: This condition could result in the Authority having inaccurate records, incomplete information, or misappropriation of funds.

**BRYAN COUNTY AMBULANCE AUTHORITY
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

Recommendation: OSAI recommends that all employees prepare timesheets with information of time worked, any leave taken during the time period, overtime worked, and accumulated leave balances in order to comply with the Fair Labor Standards Act. Also, the Director and employee should approve and sign each timesheet.

Views of responsible officials and planned corrective actions: Accumulated leave balances are maintained in the Director's office in a three ring binder and available upon request.

OSAI Response: OSAI reviewed the accumulated leave balance binder maintained by the Authority and there is no accumulated balance or amount accrued for vacation and sick leave. The binder only shows (by employee) the date, type of leave taken, the number of hours taken off by each employee, and the dollar amount it cost the Authority for the employee to be off.

Finding 2006-3 – Fixed Assets Inventory (Repeat Finding)

Criteria: Title 19 O.S. § 1718 states, "A district shall maintain, according to its own accounting needs some or all of the funds and account groups in its system of accounts that are consistent with legal and operating requirements and as prescribed by the State Auditor and Inspector. The required funds may include, but not be limited to...

5. A ledger or group of accounts in which to record the details relating to the general fixed assets of the district."

Condition: The Authority does not maintain a complete inventory listing of all fixed assets, including all serial numbers, cost of each item, and the date acquired. Fixed asset records are not updated when new purchases are made.

Effect: Inventory items were not accurately accounted for and the Authority's assets may not be safeguarded.

Recommendation: OSAI recommends the inventory of all Authority owned assets (such as equipment, land, buildings, and improvements) be periodically reviewed, reconciled, and updated to detect errors and maintain an accurate inventory record.

Views of responsible officials and planned corrective actions: We concur with the State Auditor's findings. Procedures will be implemented for the proper accounting of fixed asset records.

Finding 2006-4 – Estimate of Needs (Repeat Finding)

Criteria: According to 19 O.S. § 1706.1, the District must appropriate the net proceeds of the one-tenth mill annual ad valorem levy upon the net total assessed valuation of the District for audit expenses.

**BRYAN COUNTY AMBULANCE AUTHORITY
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED JUNE 30, 2006**

Condition: The Authority did not appropriate the mandatory one-tenth mill to the audit budget account.

Effect: This condition could result in unappropriated expenditures.

Recommendation: We recommend that the Authority properly complete the Estimate of Needs to include the mandatory audit budget account.

Views of responsible officials and planned corrective actions: Our annual budget includes this expense in the Miscellaneous Expense category and it is noted in the comments.

OSAI Response: OSAI reviewed the budget approved by the Excise Board and the annual audit budget account was not included.

Finding 2006-5 – Exceeding Appropriations

Criteria: Title 19 O.S. § 1717 states in part, “No expenditures may be authorized or made by any employee or member of the board which exceeds any fund balance for any fund of the budget as adopted or amended or which exceeds the appropriation for any fund of the budget as adopted or amended.”

Condition: The Authority exceeded their approved appropriations for Personal Services by \$6,068.00.

Effect: This condition results in unappropriated expenditures.

Recommendation: We recommend that the Authority closely monitor their expenditures in relation to appropriated amounts and that the Board of Trustees not approve expenditures in excess of the budgeted appropriations for a particular function or activity.

Views of responsible officials and planned corrective actions: Management concurs with the State Auditor’s findings and will implement procedures to correct this issue.



**OFFICE OF THE STATE AUDITOR AND INSPECTOR
2300 N. LINCOLN BOULEVARD, ROOM 100
OKLAHOMA CITY, OK 73105-4896**

WWW.SAI.OK.GOV