

FINANCIAL AUDIT

CONSTRUCTION INDUSTRIES BOARD

FINANCIAL STATEMENT AND
INDEPENDENT AUDITOR'S REPORT

For the fiscal year ended June 30, 2010



*Independently serving the citizens of
Oklahoma by promoting the
accountability and fiscal integrity of
governmental funds.*



Oklahoma State
Auditor & Inspector
Gary A. Jones, CPA, CFE

**Construction Industries Board
Financial Statement and Independent Auditor's Report
For the Fiscal Year Ended June 30, 2010**

This publication, issued by the Oklahoma State Auditor and Inspector's Office as authorized by 74 O.S. § 212 and 59 O.S. § 1000.4c. has not been printed, but is available on the agency's website (www.sai.ok.gov) and in the Oklahoma Department of Libraries Publications Clearinghouse Digital Collection, pursuant to 74 O.S. § 3105.B.



Oklahoma State Auditor & Inspector

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October 5, 2011

**TO THE HONORABLE MARY FALLIN
GOVERNOR OF THE STATE OF OKLAHOMA**

Following is our report on the financial statements of the Construction Industries Board for the fiscal year ended June 30, 2010. The audit was conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States.

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

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. Our goal is to ensure a government that is accountable to the people of the State of Oklahoma.

Sincerely,

A handwritten signature in blue ink that reads "Gary A. Jones".

GARY A. JONES, CPA, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR

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INDEPENDENT AUDITOR'S REPORT

TO THE CONSTRUCTION INDUSTRIES BOARD

We have audited the Statement of Receipts, Expenditures and Changes in Cash – Regulatory Basis of the Construction Industries Board (the Board), a part of the primary government of the State of Oklahoma, as of and for the year ended June 30, 2010. This financial statement is the responsibility of the Board's management. 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 misstatements. 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 the 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, this financial statement was prepared using accounting practices prescribed by Title 59 O.S. § 1000.4c of 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. As further described in Note 1, the financial statements of the Board are intended to present the financial position and the changes in financial position of only that portion of the Statement of Receipts, Expenditures, and Changes in Cash – Regulatory Basis of the State of Oklahoma that is attributable to the transactions of the Board. They do not purport to, and do not, present fairly the financial position of the State of Oklahoma as of June 30, 2010, the changes in its financial position, or, where applicable, its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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 the Board as of June 30, 2010, 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, expenditures and changes in cash—regulatory basis of the Board for the year ended June 30, 2010, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report, dated September 29, 2011, on our consideration of the Board'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.

A handwritten signature in blue ink, appearing to read "Gary A. Jones", with a long horizontal flourish extending to the right.

GARY A. JONES, CPA, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR

September 29, 2011

**CONSTRUCTION INDUSTRIES BOARD
STATEMENT OF RECEIPTS, EXPENDITURES
AND CHANGES IN CASH--REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2010**

Receipts	
City Inspectors License Renewal and Other Fees	108,585
Plumbing License Renewal and Other Fees	631,993
Electrical License Renewal and Other Fees	1,137,458
Mechanical License Renewal and Other Fees	1,265,398
Fine Citation	245,043
Reimbursements	<u>3,230</u>
 Total Receipts	 <u>3,391,707</u>
 Expenditures	
Salary Expenses	1,261,107
Insurance Premiums – Health, Life, Etc.	319,099
FICA and Retirement Contributions	282,192
Professional & Legal Services	258,852
Inter/Intra Agency Payments –Professional Services	937
Travel – Reimbursements	351,458
Travel-Agency Direct Payments	10,549
Postage, Telecommunication & Misc. Admin. Expenses	65,097
Rent Expenses	139,417
Specialized Supplies and Materials Expense	595
General Operating Expenses	20,036
Office Furniture and Equipment	27,914
Library Equipment and Resources	2,907
Refunds, Indemnities, and Restitution	605
Loans, Taxes and Other Disbursements	<u>384</u>
 Total Expenditures	 <u>2,741,149</u>
 Receipts over Expenditures	 650,558
 Cash - Beginning of Year (as restated)	 <u>3,212,496</u>
 Cash - End of Year	 <u>\$ 3,863,054</u>

The Notes to the Financial Statements are an integral part of this statement.

**NOTES TO THE FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

1. Summary of Significant Accounting Policies

A. Reporting Entity

The Construction Industries Board was created in 2001 for the licensing and oversight of the construction industries trades, the laws for which include the Plumbing License Law of 1955, the Oklahoma Inspectors Act, the Electrical Licensing Act, and the Mechanical Licensing Act. Title 59 O.S., § 1000.2 separated the Board from the State Department of Health on July 1, 2004. The Board is a part of the primary government of the State of Oklahoma.

As required by Title 59 O.S., § 1000.4c, the accompanying financial statement presents the receipts, expenditures, and changes in cash balances for all treasury funds of the Board.

B. Basis of Accounting

The 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. The cash basis is not a comprehensive measure of economic condition or changes therein.

C. Cash

At June 30, 2010, all cash was under the control of the State Treasurer of Oklahoma and was collateralized in accordance with 62 O.S. 2001, 72.1., titled, "Security for Public Deposits Act." As of this date, the bank balances on deposit are fully insured or collateralized with securities held by the State's agent in the State's name.

2. Transfers from Clearing Account to State General Revenue Fund

Title 62 O.S. § 211 requires all "self-sustaining boards created by statute to regulate and prescribe standards, practices, and procedures in any profession, occupation or vocation" to pay into the General Revenue Fund of the State ten percent (10%) of the gross fees charged, collected and received. The Board maintains a clearing account in which all receipts are deposited. When the required 10% deposit of monies is made to the state's general revenue fund, it is made directly from the Board's clearing account. As a result, the portion of the receipts transferred to the state's general revenue fund is netted against the revenues shown on the Statement of Receipts, Expenditures, and Changes in Cash-Regulatory Basis. Total receipts transferred to the state's general revenue fund from the clearing account for 2010 was \$353,028.11. Total refunds issued from the clearing account in 2010 were \$15,705.00.

The remaining cash balance at June 30, 2010, in the CIB clearing account after transfers to the state's general revenue fund was \$324,785.00.

3. Risk Management

The Risk Management Division of the State's Department of Central Services is responsible for the acquisition and administration of all insurance purchased by the State and for administration of self-insurance plans and programs adopted for use by the State.

The Risk Management Division is authorized to settle claims of the State and oversee the dispensation and/or settlement of claims against a political subdivision. In no event shall self-insurance coverage provided to the State, an agency or other covered entity exceed the limitations on the maximum dollar amount of liability specified by the Oklahoma Governmental Tort Claims Act. The Risk Management Division oversees the collection of liability claims owed to the State incurred as the result of a loss through the wrongful or negligent act of a private person or other entity. The Risk Management Division is also charged with the responsibility to immediately notify the Attorney General of any claims against the State presented to the Risk Management Division.

4. Pension Plan

Plan Description. The Board contributes to the Oklahoma Public Employees Retirement Plan, a multiple employer, cost-sharing public employee retirement plan, which is a defined benefit pension plan administered by the Oklahoma Public Employees Retirement System (OPERS). Benefit provisions are established and can be amended by the Oklahoma Legislature. The Plan provides retirement, disability, and death benefits. Title 74 of the Oklahoma Statutes, Sections 901 through 943, as amended; provide more complete information about the Plan. OPER issues a publicly available financial report that includes financial statements and required supplementary information for the Plan. That report may be obtained by writing to OPERS, P.O. Box 53007, Oklahoma City, Oklahoma 73152 or by calling 1-800-733-9008.

Funding Policy. The contribution rates for each member category of the Plan are established by and can be amended by the Oklahoma Legislature and are based on an actuarial calculation which is performed to determine the adequacy of contribution rates. State employees contribute 3.5% on all. State agency employers contribute 15.5% of total salary. The Board's contributions to the Plan for the years ended June 30, 2010, 2009, and 2008, were \$180,375.11, \$161,892.42 and \$167,807.88 respectively. These contributions were equal to the contributions required.

5. Other Post Employment Benefits

In addition to the pension benefits described in Note 4, employees of the Board are provided post-retirement health care benefits through their membership in the Oklahoma Public Employees Retirement System (OPERS). OPERS pays the Medicare supplement premium or \$105 per month, whichever is less, for all retirees who elect coverage at time of retirement through the Oklahoma State and Education Employee Group Insurance (OSEEGIB). OSEEGIB is a cost-sharing, multi-employer defined benefit other postemployment benefit (OPEB) plan. The plan is a legal trust for administering, managing and providing group health, dental, life and disability plans and benefits to active employees and retirees of state agencies, school districts and other governmental units. The plan also provides coverage for employee and retiree dependents when so elected.

OPERS funds post employment health care benefits as part of the overall retirement requirement. OPEB expenditure and participant information is available for the state as a whole; however, information specific to the Board is not available, nor can it be reasonably estimated.

6. Adjustment to Cash Balance

The Cash – Beginning of Year on the financial statement includes a \$194,419 reduction to cash. This adjustment is to correct for the July 2009 clearing account transfer of \$222,744 that was included in receipts in both 2009 and 2010. It also corrects for refunds netted against receipts in the clearing account but included as expenditures of \$20,315 and 8,010 in 2009 and 2010 respectively.



Oklahoma State Auditor & Inspector

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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 CONSTRUCTION INDUSTRIES BOARD

We have audited the Statement of Receipts, Expenditures and Changes in Cash – Regulatory Basis of the Construction Industries Board (the Board), a part of the primary government of the State of Oklahoma, for the year ended June 30, 2010, which comprises the Board’s cash activities, and have issued our report thereon dated September 29, 2011, wherein we noted the Board follows accounting practices prescribed by Oklahoma state law rather than accounting principles generally accepted in the United State of America. Our report on the financial statement included an adverse opinion because the financial statement is not a presentation in conformity with accounting principles generally accepted in the United States of America. However, our report also included our opinion that the financial statement does present fairly, in all material respects, the receipts, expenditures and changes in cash – regulatory basis of the Board for the year ended June 30, 2010, on the basis of accounting prescribed by Oklahoma state law, described in Note 1. The report includes an explanatory paragraph stating that the financial statements of the Board are intended to present the financial position and results of daily operations only that portion of the State of Oklahoma attributable to the transactions of the Board. 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

Management of the Board is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Board’s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Board’s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Board’s internal control over financial reporting.

A deficiency in control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying schedule of findings and responses that we consider to

be significant deficiencies in internal control over financial reporting. [10-170-002, 10-170-005, 10-170-007, and 10-170-008]. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Board's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The Board's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. We did not audit the Board's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management of the Board 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.

A handwritten signature in blue ink, appearing to read "Gary A. Jones".

GARY A. JONES, CPA, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR

September 29, 2011

SCHEDULE OF FINDINGS AND RESPONSES

Reference Number: 10-170-002

Expenditures

Criteria/Condition: An effective internal control system provides for an adequate review and approval of supporting documentation; and proper maintenance of pertinent financial documents and information.

During our testing of all nine (9) Request for Personnel Action forms, we noted the following:

- One (1) Request for Personnel Action form (rehire, \$6,000.00 monthly) was not signed by CIB management;
- One (1) Request for Personnel Action form (termination, \$1,126.67 monthly) could not be located in CIB or Office of State Finance (OSF) records.

The Office of State Finance (OSF) posts all payroll changes into the PeopleSoft system for CIB.

Cause/Effect: CIB did not have an adequate system in place to ensure all pertinent financial documents were properly approved and maintained. As a result, employee salaries were changed based on Request for Personnel Action forms that were not approved.

Recommendation: We recommend that CIB management properly approve all Request for Personnel Action forms and maintain a system of recordkeeping of the forms. In addition, we recommend that OSF require all Request for Personnel Action forms be signed by CIB management prior to processing.

Agency Management Response: CIB management concurs with the finding and will properly complete, approve, and submit all Request for Personnel Action forms. In addition, the CIB will maintain a system of recordkeeping that will ensure the forms are properly signed, filed, and available for review.

OSF Response: By Executive Order, the OPM-92 Request for Personnel Transaction Freeze Exception Request form is to be used when hiring, transferring, promoting an employee, or creating or reallocating a new position. However, in regards to a salary increase without a change to the employee's position or move to another position, the Cabinet Secretary does not need to sign the form, and Cabinet Secretary Oscar Jackson will send them back unsigned. See attached OPM 11-16 AAA memo with Executive Order 2011-11, State Hiring Freeze.

When an agency does give a salary increase with no promotion, it is the responsibility of the Appointing Authority of the agency to ensure salary increases are authorized by statute, as provided for in Title 74 O.S. §870 2.17. Salary Raise.

We have developed a form that has been provided to CIB shared services contacts previously to provide information necessary to making changes to the PeopleSoft system. The form may be used for all transactions, including transactions that do not require the OPM-92 Request for Personnel Transaction Freeze Exception Request form. It does provide a signature line for the Appointing Authority to give authorization and provide documentation.

Reference Number: 10-170-005

Revenues

Criteria/Condition: An effective internal control system provides for proper maintenance of pertinent financial documents and information and proper segregation of duties.

During our testing of the sequential receipts issued through GL Suites, it was determined that out of the 37,124 receipts issued in fiscal year 2010, 26 receipt numbers could not be located. Additionally, no log of the deleted receipts was maintained.

Cause/Effect: CIB employees involved with the receipting/revenue process had the ability to manually delete receipts from the GL Suites system. In addition, CIB failed to maintain proper records of receipts deleted from GL Suites.

As a result, we cannot determine that the receipts issued for the year are complete. Also, we cannot determine why the receipts were deleted. Errors or misappropriations could occur and not be detected in a timely manner.

Recommendation: We recommend that CIB maintain a log of all receipts deleted from GL Suites. Additionally, we recommend that CIB grant delete capabilities only to employees segregated from the receipting/revenue process.

Agency Management Response: The CIB concurs with the recommendations. To further explain, some of these receipts could have been deleted through a malfunction at GL Solutions (the current licensing program vendor) or through programming or computer errors. Further, CIB staff could have deleted receipts as a result of errors during the data entry process. In most instances, a replacement receipt would have been produced and entered to replace the deleted receipt number. However, based upon the agency's investigation, research, discussion with staff, and first-hand observation of staff with delete capability, management believes that, even though a small number of the receipts could have been deleted by CIB employees, the possibility and risk to the agency and, thus, to the state is minimal.

CIB does concur with the finding that requests further separation of duties. Staff will maintain a log and copies of print screens of all receipts deleted from GL Suites. As of October 1, delete capabilities (approval of deleted receipts) and, subsequently, log entry will only be granted to the business manager and the administrator since these two positions are the only management employees segregated from the receipting/revenue process. However, since the business manager and the administrator are not able to enter information into GL Suites, one of these positions will direct the GL Suites business analyst to delete the receipt. The appropriate staff (business manager or administrator) will then initial the log.

When the CIB moves to the statewide licensing system in February 2011 a similar system will be initiated.

Reference Number: 10-170-007

Revenues

Criteria/Condition: An effective internal control system provides for proper maintenance of and adequate review and approval of pertinent financial documents.

An effective internal control system provides for prompt recording of accounting transactions.

During our testing of deposits, it was determined that:

- Two (2) of the forty-one (41) deposits tested were not recorded to PeopleSoft properly due to the fact that the PeopleSoft deposit date was several days before the actual deposit date;
- Ten (10) of the forty-one (41) deposits were not recorded into PeopleSoft in a timely manner (within 2 business days after the actual deposit date); and
- One (1) of the forty-one (41) deposits had an Official Depository form that did not tie to the Summary of Total Daily Receipts and the deposit slip due to cash receipts of \$185.00 being recorded twice on the Official Depository form. The error was not discovered during the daily review; however, the correct amount was deposited.

Cause/Effect: The Office of State Finance (OSF) and CIB do not have an effective process in place to ensure that all deposits are entered into PeopleSoft correctly and in a timely manner. In addition, it appears that CIB failed to ensure that the Official Depository form tied to the Summary of Total Daily Receipts and deposit slip based on an error in oversight when reviewing the document.

Because of deposits not being entered into PeopleSoft correctly or in a timely manner, cash balances (deposits) are unavailable until a journal entry is made. Therefore, deposits made at the bank may not be readily available for use by the agency and cash balances on PeopleSoft reports could be misstated. In addition, the Office of the State Treasurer is unable to invest or pool those deposits until they are posted into PeopleSoft. The delay in entering the revenue could result in lost interest income for the agency.

Lastly, the effect of not ensuring that the Official Depository form ties to the Summary of Total Daily Receipts and the deposit slip could be that incorrect amounts get deposited or entered into PeopleSoft.

Recommendation: We recommend that OSF and CIB exercise diligence in ensuring that all deposits are entered into PeopleSoft correctly and in a timely manner. Additionally, we recommend that CIB ensure that the Official Depository forms tie to the Summary of Total Daily Receipts and the deposit slip as part of its daily review of deposits.

Agency Management Response: The CIB concurs with this finding and has discussed with staff the importance of having and using a standard process to ensure that all deposits are made, checked, deposited at the bank, and OSF notified in a timely manner. Additionally, the CIB will make sure that the Official Depository Forms tie to the Summary of Total Daily Receipts and the deposit slip as part of the daily review of deposits. CIB has developed a Deposit Reconciliation Form that is available on the office share drive as recommended by the State Auditor's office to serve as a record and to standardize this process. In addition, the business manager has stressed to staff the importance of this being done daily, reported to OSF daily, and then discrepancies noted and reported appropriately and in a timely manner.

OSF Response: The Summary of Total Daily receipts is always compared to the deposit receipts. Differences are brought to the attention of the CIB who normally contacts the bank unless there is a GL Suites problem that they are already aware of.

Reference Number: 10-170-008

Expenditures

Criteria/Condition: An effective internal control system provides for adequate review and approval of pertinent financial documents.

The Office of State Finance (OSF) Procedures Manual Section 330.B.2.c states, “The approving officer's signature on the travel claim form further conveys...certification that all expenses presented for reimbursement have been reviewed and approved, and authorized for payment in accordance with the purchasing laws of the state and the State Travel Reimbursement Act (STRA), or as otherwise indicated.”

During testing of travel claims for CIB, it was noted that eight (8) of the forty (40) travel claims listed locations that were not consistent with the activity log, a record kept by CIB field investigators detailing the travel performed each month.

Cause/Effect: It appears that CIB supervisors are not adequately reviewing the activity logs. As a result, incorrect or unsupported travel claims could be paid by CIB.

Recommendation: We recommend that CIB ensure that all travel claims are reviewed and approved for consistency with the activity log before payment of the claim.

Agency Management Response: The CIB concurs with this finding and has already begun working with supervisors to make sure they are adequately reviewing the travel, making sure that the reporting and payment of the employee's travel is consistent with the employee's activity log. In addition, CIB will continue to comply with OSF's recommendations on improvements to the travel process in order to make sure the reporting and payment of CIB travel is consistent with state law. CIB and OSF have already met with staff and reviewed travel rules, problems with travel claims, and ways to make travel claims more consistent. This practice will be continued on a regular basis.



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