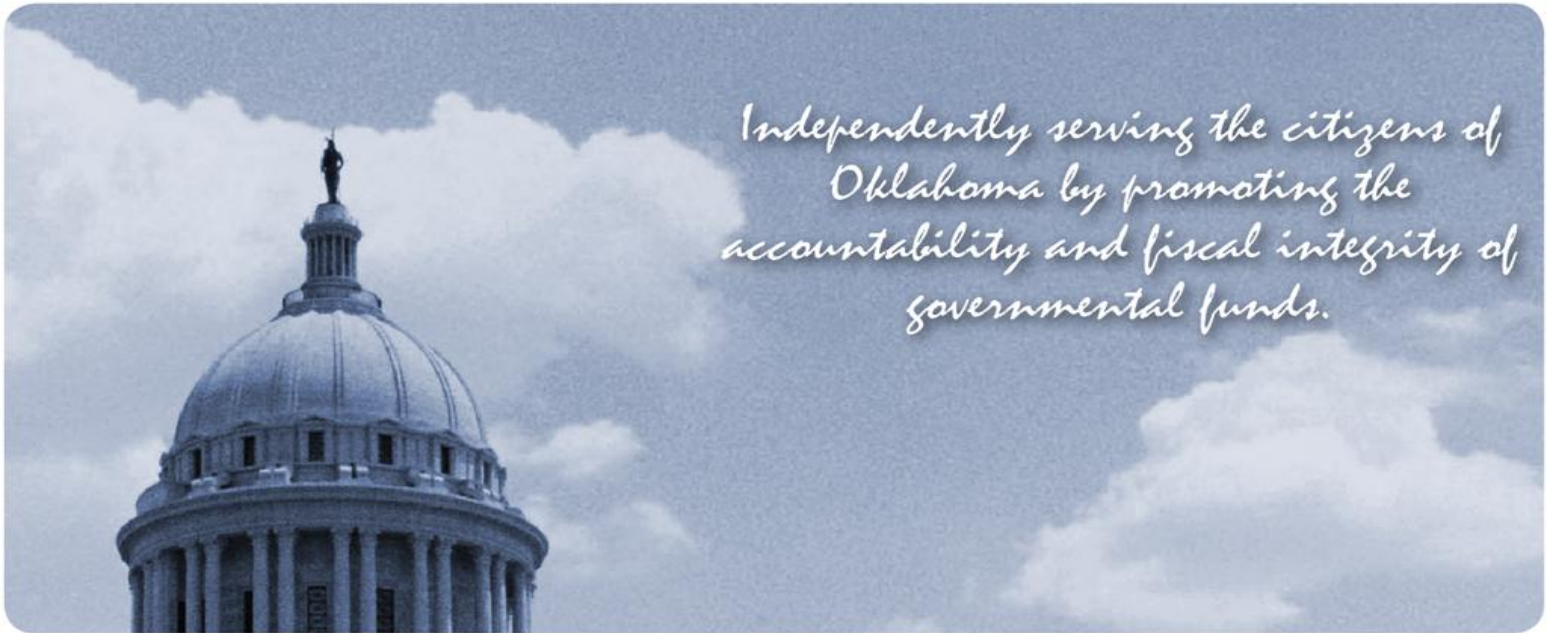


STATUTORY REPORT

**DISTRICT ATTORNEY
DISTRICT 24**

**BOGUS CHECK RESTITUTION PROGRAM
SUPERVISION PROGRAM
RESTITUTION AND DIVERSION PROGRAM
PROPERTY FORFEITURE PROGRAM**

For the period of July 1, 2013 through June 30, 2015



*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

**MAX COOK, DISTRICT ATTORNEY
DISTRICT 24**

**STATUTORY REPORT
BOGUS CHECK RESTITUTION PROGRAM
SUPERVISION PROGRAM
RESTITUTION AND DIVERSION PROGRAM
PROPERTY FORFEITURE PROGRAM**

FOR THE PERIOD OF JULY 1, 2013 THROUGH JUNE 30, 2015

This publication, issued by the Oklahoma State Auditor and Inspector's Office as authorized by 74 O.S. § 212.E and 22 O.S. §§ 114, 991d, 991f-1.1, and 63 O.S. § 2-506 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 Prairie Collection (<http://digitalprairie.ok.gov/cdm/search/collection/audits/>) pursuant to 65 O.S. § 3-114.



Oklahoma State Auditor & Inspector

2300 N. Lincoln Blvd. • State Capitol, Room 100 • Oklahoma City, OK 73105 • Phone: 405.521.3495 • Fax: 405.521.3426

November 8, 2016

Max Cook, District Attorney
District 24
Creek County Courthouse
Sapulpa, Oklahoma 74066

Transmitted herewith is the statutory report for the District Attorney of District 24, Creek and Okfuskee County, Oklahoma (the District) for the period of July 1, 2013 through June 30, 2015.

A report of this type is critical in nature; however, we do not intend to imply that there were not commendable features in the present accounting and operating procedures of the District.

The goal of the State Auditor and Inspector is to promote accountability and fiscal integrity in state and local government. Maintaining our independence as we provide this service to the taxpayers of Oklahoma is of utmost importance.

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

Sincerely,

A handwritten signature in blue ink that reads "Gary A. Jones". The signature is fluid and cursive, with the first name "Gary" being the most prominent.

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

**MAX COOK, DISTRICT ATTORNEY
DISTRICT 24
STATUTORY REPORT
FOR THE PERIOD OF JULY 1, 2013 THROUGH JUNE 30, 2015**

TABLE OF CONTENTS

Introductory Information ii

Statutory Report of State Auditor and Inspector 1

Schedule of Findings and Responses 3

**MAX COOK, DISTRICT ATTORNEY
DISTRICT 24
STATUTORY REPORT
FOR THE PERIOD OF JULY 1, 2013 THROUGH JUNE 30, 2015**

INTRODUCTORY INFORMATION

BOGUS CHECK PROGRAM

The bogus check program was created by the Oklahoma Legislature in 1982 as a special type of deferred prosecution program and every district attorney is required to operate a bogus check program. The program provides an alternative way to handle bogus check cases without any additional cost to courts, prosecutors, or the state prison system. The primary emphasis of the program is collecting restitution for the victim of the crime, rather than punishing the offender.

Bogus checks are a significant cost to business, a cost that is passed on to the consumer and paid by all citizens and taxpayers in the state. The bogus check program has been an effective way to address the economic problem caused by bogus checks. The program offers a way to address criminal conduct without sending a large number of offenders to state correctional facilities.

RESTITUTION AND DIVERSION PROGRAM

The restitution and diversion program was created by the Oklahoma Legislature in 2001 as a special type of deferred prosecution program. The legislation required that each district attorney create such a program. The purpose of the program is to allow the district attorney the discretion to divert criminal complaints involving property crimes from criminal court and to collect restitution for victims.

The program allows the district attorney's office to receive, disburse, and monitor victim restitution payments. The program offers an alternative way to address criminal conduct.

DISTRICT ATTORNEY SUPERVISION PROGRAM

The district attorney supervision program was created by the Oklahoma Legislature in 2005 as an alternative from supervision by the Department of Corrections. When the court imposes a deferred or a suspended sentence for any offense and does not order supervision by the Department of Corrections, the offender shall be required to pay the district attorney a monthly supervision fee. However, the legislation provides that in hardship cases, the district attorney shall expressly waive all or part of the fee.

DISTRICT ATTORNEY PROPERTY FORFEITURE PROGRAM

Most district attorneys in the state have a Property Forfeiture Fund. The fund is not subject to fiscal year limitations and is to be used for enforcement of controlled dangerous substance laws, drug abuse prevention and education, and is maintained by the District Attorney to be used at his or her discretion for those purposes. The revenues for said fund come from the proceeds of forfeited assets.

**MAX COOK, DISTRICT ATTORNEY
DISTRICT 24
STATUTORY REPORT
FOR THE PERIOD OF JULY 1, 2013 THROUGH JUNE 30, 2015**

Any cash, vehicles, real property, or other assets used in the commission of or acquired as a result of a crime as described in the Uniform Controlled Dangerous Substances Act is presumed to be forfeitable.

Asset forfeiture is an effective law enforcement tool used by local district attorneys to deprive criminals of their ill-gotten gains by seizing the proceeds of criminal activity and property used to facilitate crime. The proceeds of seized, forfeited assets make a substantial contribution to the investigation and prosecution of drug related offenses.



Oklahoma State Auditor & Inspector

2300 N. Lincoln Blvd. • State Capitol, Room 100 • Oklahoma City, OK 73105 • Phone: 405.521.3495 • Fax: 405.521.3426

Statutory Report

Max Cook, District Attorney
District 24
Creek County Courthouse
Sapulpa, Oklahoma 74066

For the purpose of complying with 74 O.S. § 212.E and 22 O.S. §§ 114, 991d, 991f-1.1, and 63 O.S. § 2-506, we have performed the following procedures as they relate to the records of the District Attorney's programs for the period of July 1, 2013 through June 30, 2015.

Bogus Check, Supervision, and Restitution and Diversion Programs:

- Determine that internal controls are designed and operating over the collections and expenditures process.
- Examine fees to determine that the correct fees are assessed, receipted, and deposited in compliance with 28 O.S. § 153, 22 O.S. §§ 114, 991d, 991f-1.1, and 19 O.S. § 215.11.
- Determine whether expenditures are used to defray the expenses of the District Attorney's office in accordance with 22 O.S. §§ 114 and 991f-1.1, and whether expenditures are supported by approved claims, invoices, and verification that goods or services paid for were received.
- Determine whether the District Attorney reconciles all accounts with the County Treasurer's ledgers.
- Determine whether the District Attorney prepares and submits an annual report to the District Attorneys Council that shows total deposits and total expenditures for the Bogus Check Restitution Program, the Supervision Program, and Restitution and Diversion Program.

Property Forfeiture Program:

- Determine that internal controls are designed and operating over the collections and expenditures process.
- Determine that the District Attorney maintains a true and accurate inventory of all property seized in accordance with 63 O.S. § 2-506.K.
- Review sale documentation for selected cases to determine whether forfeited assets were sold after due notice at public auction to the highest bidder in accordance with 63 O.S. §§ 2-506 and 2-508.
- Review the distribution of proceeds to determine the distribution was in accordance with court orders pursuant to 63 O.S. §§ 2-506.K and 2-508.
- Test expenditures to determine they are supported by approved claims, invoices, and independent verification that goods or services paid for were received.

- Determine if the District Attorney prepared and submitted an annual report to the District Attorneys Council showing the total deposits, total expenditures, beginning and ending balances in accordance with 63 O.S. § 2-506.L.3.
- Determine if the District Attorney reconciles account balances with the County Treasurer.

All information included in the financial records of the bogus check restitution program, supervision program, restitution and diversion program, and the property forfeiture program are the representation of the District Attorney for their respective district.

Our engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any basic financial statement of Creek or Okfuskee County.

Based on our procedures performed, we have presented our findings in the accompanying schedule.

This report is intended for the information and use of the District Attorney and the County Officials. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in blue ink that reads "Gary A. Jones". The signature is fluid and cursive, with a long horizontal stroke at the end.

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

September 13, 2016

MAX COOK, DISTRICT ATTORNEY
DISTRICT 24
STATUTORY REPORT
FOR THE PERIOD OF JULY 1, 2013 THROUGH JUNE 30, 2015

SCHEDULE OF FINDINGS AND RESPONSES

Finding 2015-1 – Inadequate Segregation of Duties – Bogus Check Restitution, Supervision Fees, Restitution and Diversion, and Property Forfeiture Programs (Repeat Finding)

Condition: Upon inquiry of the District Attorney’s staff and observation of records, the following instances of the lack of separation of duties in personnel within the District Attorney’s programs were noted:

Creek County

A lack of segregation of duties exists in the procedural process of the Property Forfeiture Program (DA Drug Enforcement Fund). One employee prepared and delivered the deposits, prepared disbursements, and registered and issued vouchers. In addition, the same employee maintained ledgers, reconciled monthly to the County Treasurer, and prepared the annual reports. There was no indication that someone other than the preparer reviewed the monthly reconciliations or annual report for accuracy.

A lack of segregation of duties exists in the procedural process of the Bogus Check Restitution, Restitution and Diversion, and Supervision Fee Programs (DA Fee Account 802). One employee prepared disbursements, registered and issued vouchers, maintained ledgers, reconciled monthly to the County Treasurer, and prepared the annual reports. There was no indication that someone one other than the preparer reviewed the monthly reconciliations or annual reports for accuracy.

Okfuskee County

A lack of segregation of duties exists in the procedural process of the Supervision Fee, Bogus Check Restitution, and the Property Forfeiture (Drug Enforcement Fund) Programs (Accounts 6A, 6B, and 6F). One employee prepared disbursements, maintained ledgers, reconciled monthly to the County Treasurer, and prepared the annual reports. There was no indication that someone one other than the preparer reviewed the monthly reconciliations or annual reports for accuracy.

Cause of Condition: Policies and procedures have not been designed and implemented to properly separate key accounting functions of the District Attorney’s programs.

Effect of Condition: A single person having responsibility for more than one area of recording, authorization, custody of assets, and execution of transactions could result in unrecorded transactions, misstated financial reports, clerical errors, or misappropriation of funds not being detected in a timely manner.

Recommendation: The Oklahoma State Auditor and Inspector’s Office (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 overseeing of office operations and a periodic review of operations. OSAI recommends management provide segregation of duties so that no one employee is able to perform all accounting

**MAX COOK, DISTRICT ATTORNEY
DISTRICT 24
STATUTORY REPORT
FOR THE PERIOD OF JULY 1, 2013 THROUGH JUNE 30, 2015**

functions. In the event that segregation of duties is not possible due to limited personnel, OSAI recommends implementing compensating controls to mitigate the risks involved with a concentration of duties. Compensating controls would include separating key processes and /or critical functions of the office, and having management review and approval of accounting functions.

Management Response:

Creek County: Our office does not have the budget to hire a second person to assist with duties of the Property Forfeiture Program (DA Drug Enforcement Fund) in Creek County. As with any small office we do segregate duties but some overlap is unavoidable without funding to hire the number of people thought to be necessary for a perfect audit. However, we will make an effort to implement controls to mitigate some of the deficiencies noted. In addition, our Bogus Check/Supervision office has changed procedures and implemented a new segregation of duties to correct the procedural process.

Okfuskee County: Our office has one full-time employee and one part-time employee in Okfuskee County. The lack of segregation of duties exists due to the budget limiting the ideal number of personnel to comply. However, we will make and have made efforts to implement controls to mitigate some of the deficiencies noted.

Criteria: Demonstration of accountability and stewardship are goals used in evaluating management's accounting for funds. A basic component of adequate internal controls is the segregation of duties so that one individual cannot perpetuate and conceal errors and irregularities in the normal course of his/her duties. To help ensure a proper accounting of funds and strong internal controls, the duties of receiving, receipting, recording, and depositing cash and checks should be separated among employees.

Finding 2015-2 – Inadequate Internal Control Environment - Written Policies and Procedures for Bogus Check Restitution, Supervision Fee, and Restitution and Diversion (RAD) Programs and Noncompliance Over Assessed Fees (Repeat Finding)

Condition: As part of our review of the District Attorney's accounts and records, we tested receipts, disbursements, and cash balances. The District Attorney has not established written policies and procedures and/or has not designed and implemented internal controls for the safeguarding and reporting of program funds. As a result, deficiencies were noted in certain areas, which include the following:

Information Technology

- A time-out security measure has not been assigned in the District's software system.

Bogus Check Restitution Program

Okfuskee County

- Fiscal Year 2014 - Bogus Check Restitution District Attorney fees were under-assessed, resulting in a loss of \$60.00 for each Bogus Check case filed to the District during the period. According to

MAX COOK, DISTRICT ATTORNEY
DISTRICT 24
STATUTORY REPORT
FOR THE PERIOD OF JULY 1, 2013 THROUGH JUNE 30, 2015

the Fiscal Year Bogus Check Restitution Annual Report 325 bogus checks were filed with the District. (**Repeat Finding**)

- Refunds of restitution overpayments were not properly approved or documented to validate the expense.

Supervision Fee Program

Creek County

- One (1) of the ten (10) Supervision cases tested was not properly assessed, resulting in an over-assessment of \$480.00 to the defendant.

Okfuskee County

- One (1) of the ten (10) Supervision cases tested was not properly assessed, resulting in a \$240.00 loss to the District.
- Refunds of supervision fee overpayments were not properly approved or documented to validate the expense.

Restitution and Diversion Fee (RAD)

Creek County

- Six (6) of the seven (7) cases tested were assessed fees higher than prescribed by statute. Amounts ranged from \$27.00 to \$66.00 per case.

Cause of Condition: The District Attorney's office does not have formal policies in place to guard against unauthorized access to computer data, to ensure proper Bogus Check, Supervision, and RAD fees are assessed, and to ensure disbursements are properly approved and have all supporting documentation.

Effect of Condition: These conditions could result in authorized access to financial information and inaccurate or improper expenditures for the District. Further, these conditions resulted in Supervision and RAD defendants being improperly assessed for fees, as well as a loss to the District for improper assessed fees for Bogus Check and Supervision Fee cases. In addition, these conditions could result in employee error for the reporting and documentation of the collection of payments, defendant file maintenance, restitution payments, expenditure transactions, and the accounting of funds.

Recommendation: OSAI recommends that management adopt written policies and procedures for the accounting of program funds and the maintenance of client files. Implementing this recommendation would ensure that all employees are aware of their duties and responsibilities and that each program is properly accounted for and is in compliance with applicable laws and regulations. Such policies should include the following:

- Fees should be periodically reviewed to ensure the correct amount is being charged to defendants and is in compliance with the state statute.
- Guidelines for the process of approval and documentation of account disbursements.

**MAX COOK, DISTRICT ATTORNEY
DISTRICT 24
STATUTORY REPORT
FOR THE PERIOD OF JULY 1, 2013 THROUGH JUNE 30, 2015**

- A time-out security measure should be implemented for computers to safeguard against unauthorized access when an employee is away from their station.

Furthermore, we recommend management identify, analyze and manage risks. Management should also assess the quality and effectiveness of the organizations internal control process over time and implement appropriate controls and oversight of each program's daily transactions and recordkeeping. This will ensure that management has taken the necessary steps in safeguarding the department's assets.

Management Response:

Information Technology: Both counties have now implemented a time-out security measure on operators that collect payments.

Okfuskee County:

Bogus Check:

The Bogus Check program software company has been contacted to correct the amounts for prosecution fees assessed. Also, procedures on refunds have been put into place to correct the lack of documentation to validate the expense.

Creek and Okfuskee County:

Supervision Fee:

Our office was unaware of the incorrect fees that were assessed in those cases. We are implementing a program to better inform the Probation office as to the sentence and disposition in cases to prevent this in the future. Furthermore, the Okfuskee office has put procedures on refunds into place to correct the lack of documentation to validate the expense.

RAD:

This office has decided to no longer offer this program.

Criteria: Basic components of effective internal controls include ensuring written policies and procedures for performing essential duties are adequately documented to ensure compliance with laws and regulations, to facilitate efficient transition of duties when changes in personnel occur, and to obtain supporting documentation for transactions and items affecting management decisions and, to safeguard data.

Title 22 O.S. 991f-1.1(E) states in part, "Each restitution agreement shall include a provision requiring the accused person to pay to the district attorneys office a fee equal to the amount which would have been assessed as court costs upon the filing of the case in district court plus Twenty-five Dollars (\$25.00) for each criminal complaint covered by the agreement. This fee may be deposited in a special fund with the county treasurer to be known as the "Restitution and Diversion Program Fund" or in the Bogus Check Restitution Fund..."

MAX COOK, DISTRICT ATTORNEY
DISTRICT 24
STATUTORY REPORT
FOR THE PERIOD OF JULY 1, 2013 THROUGH JUNE 30, 2015

Finding 2015-3 – Inadequate Internal Control Environment - Written Policies and Procedures for District Attorney Drug Enforcement Fund (Property Forfeiture) Program and Noncompliance Over Forfeited Inventories

Condition: As part of our review of the District Attorney’s accounts and records, we tested receipts, disbursements, cash balances, and the procedural process of forfeiture cases. The District Attorney does not have written policies and procedures and/or has not designed and implemented internal controls for the safeguarding and reporting of program funds. As a result, some deficiencies were noted in certain areas, which include the following:

Creek County

- During a review of a forfeiture case, it was noted that a vehicle was released back to the defendant prior to being ordered forfeited by the court.
- An updated forfeiture case inventory listing could not be located.

Okfuskee County

- Fiscal Year 2014 – Three (3) of the ten (10) disbursements tested did not have supporting documentation attached to validate the expense.
- A forfeiture case inventory listing was not maintained.

Cause of Condition: The District Attorney’s office does not have policies and procedures established (District-wide) for collections, disbursements, and financial reporting for the Drug Enforcement (Property Forfeiture) account to ensure that internal controls are being implemented. Further, forfeiture cases are not being properly tracked as to the disposition of property inventory.

Effect of Condition: These conditions could result in inaccurate or improper expenditures and create errors in the accounting and reporting of collections for the District. These conditions could also affect case activity and the location or disposition of seized property. Further, without proper requisitioning approval, invoices could be processed for goods/services that were not received by the District or that were not for District purposes.

Recommendation: The OSAI recommends that management develop written policies and procedures for the accounting of program funds, maintenance of files, and the status of property inventory. Implementing this recommendation would ensure that all employees are aware of their duties and responsibilities and that the program is properly accounted for and is in compliance with applicable laws and regulations. Such policies should include the following:

- Guidelines for the oversight and documentation of case file maintenance and status of forfeited and pending forfeiture inventory.
- Guidelines for the process of approval by management and documentation of account disbursements.

**MAX COOK, DISTRICT ATTORNEY
DISTRICT 24
STATUTORY REPORT
FOR THE PERIOD OF JULY 1, 2013 THROUGH JUNE 30, 2015**

Furthermore, we recommend management identify, analyze, and manage risks. Management should also assess the quality and effectiveness of the organization's internal control process over time and implement appropriate controls and oversight of each program's daily transactions and recordkeeping. This will ensure that management has taken the necessary steps in safeguarding the department's assets.

Management Response:

Creek and Okfuskee County:

This office has implemented a new policy, to avoid these errors, and has changed staffing to correct the process and better organize the releasing of vehicles. Furthermore, the list of forfeiture cases is currently being updated to better assist the organization of the cases in both counties.

Criteria: Basic components of effective internal controls include ensuring written policies and procedures for performing essential duties are adequately documented to ensure compliance with laws and regulations, to facilitate efficient transition of duties when changes in personnel occur, and to obtain supporting documentation for transactions and items affecting management decisions.

Title 63 O.S. § 2-506 K states in part, "Property taken or detained under this section shall not be replevable, but shall be deemed to be in the custody of the office of the district attorney of the county wherein the property was seized, subject only to the orders and decrees of the court or the official having jurisdiction thereof; said official shall maintain a true and accurate inventory and record of all such property seized under the provisions of this section..."

Finding-2015-4 – Unclaimed Bogus Check Restitution (Repeat Finding)

Condition: Balances for the Bogus Check Restitution (Merchant) account had outstanding balances at June 30, 2015. This is a cumulative amount as a result of vouchers not cashed by merchants and subsequently cancelled. The balances are as follows:

Creek County

- The Bogus Check Restitution (Merchant) account had outstanding balances at June 30, 2015 totaling \$9,491.92, which could not be identified.

Okfuskee County

- The Bogus Check Restitution (Merchant) account had outstanding balances at May 31, 2016 totaling \$1,930.29, which could not be identified. (*Amounts for June 30, 2015 were not readily available.*)

Cause of Condition: The District Attorney's office does not have formal policies establishing procedures to ensure that returned or unpaid vouchers are examined to determine the current status of the merchant for the re-issuance of the restitution.

**MAX COOK, DISTRICT ATTORNEY
DISTRICT 24
STATUTORY REPORT
FOR THE PERIOD OF JULY 1, 2013 THROUGH JUNE 30, 2015**

Effect of Condition: These conditions resulted in the Restitution Fund not being properly cleared and merchants not receiving restitution payments in a timely manner.

Recommendation: OSAI recommends that management research and determine the location of the merchants so that restitution can be properly remitted. Management should then contact the proper agency for further direction to determine the manner in which the remaining unidentified balance should be distributed.

Management Response:

Creek and Okfuskee County:

District 24's policy is as follows; when a voucher appears on the Statute of Limitation list from the Treasurer's office, the voucher is then cancelled and reissued to the victim. In some instances, we are unable to locate the victim. In this case, our office issues a voucher to the District Attorney's Council Unclaimed Restitution Fund. The existing balances for both Creek and Okfuskee Counties were incurred in years before current staffing. We are making every effort to identify all merchants entitled to the money in our possession. If we are unable to identify said merchants, the monies will be remitted to the Unclaimed Restitution Fund.

Criteria: Basic components of effective internal controls include ensuring written policies and procedures for performing essential duties are adequately documented and communicated to employees responsible for the remittance of restitution to victims. A periodic review of the program should be performed to ensure its effectiveness and to ensure compliance with laws and regulations.

Finding 2015- 5 – Inadequate Internal Controls Over the Accuracy of the Bogus Check Restitution and Supervision District Attorney Fee Annual Reports (Repeat Finding)

Condition: As part of our review of the District Attorney's Programs, we ensure that amounts on annual reports reconcile with the County Treasurer's balances and are accurately reflected in the amounts submitted to the District Attorney Council (DAC). During our review, the following discrepancies were noted:

Okfuskee County

- Fiscal Year 2014 and Fiscal Year 2015 – Bogus Check Restitution and Supervision District Attorney Fees are deposited into one account. Total disbursements for each program are issued from this same account. The District Attorney's staff alternates the amounts reported on the annual report every other year for each account, resulting in inaccurate source disbursement amounts reported to the District Attorneys Council.

Cause of Condition: Annual reports do not reflect each program's actual disbursements and were not reviewed by someone other than the preparer to ensure amounts reported were accurate.

**MAX COOK, DISTRICT ATTORNEY
DISTRICT 24
STATUTORY REPORT
FOR THE PERIOD OF JULY 1, 2013 THROUGH JUNE 30, 2015**

Effect of Condition: These conditions resulted in inaccurate annual reporting of disbursements, collections, and account balances submitted to the DAC for program fund activity.

Recommendation: OSAI recommends that management adopt written policies and procedures for the accounting and reporting of program funds. Implementing this recommendation would ensure that all employees are aware of their duties and responsibilities and that the program is properly accounted for and is in compliance with applicable laws and regulations. Such policies should include the following:

- Guidelines for the oversight of monthly reconciliations to the County Treasurer's account balances.
- Guidelines for accurate reporting of annual reports and the review process.

Management Response:

Okfuskee County:

This office has implemented a plan to correct the annual reporting of both the Bogus Check and Supervision disbursement totals in the future.

Criteria: Basic components of effective internal controls include an independent review of financial reports to ensure accuracy of the information. Written policies and procedures for performing essential duties should be adequately documented to ensure employees understand their responsibilities and to ensure reliability of financial reporting of the District.



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

WWW.SAI.OK.GOV