

# J.M. DAVIS MEMORIAL COMMISSION

JULY 1, 2005 THROUGH  
DECEMBER 31, 2007

# OPERATIONAL AUDIT



Oklahoma State Auditor  
& Inspector

**Audit Report of the  
J.M. Davis Memorial Commission  
  
For the Period  
July 1, 2005 through December 31, 2007**



**STATE OF OKLAHOMA**  
**OFFICE OF THE AUDITOR AND INSPECTOR**

Oklahoma Office of the  
State Auditor and Inspector

July 9, 2008

**TO THE J.M. DAVIS MEMORIAL COMMISSION**

Pursuant to 74 O.S. § 212, transmitted herewith is the audit report for the J.M. Davis Memorial Commission for the period July 1, 2005 through December 31, 2007. 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.

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

Sincerely,

A handwritten signature in blue ink that reads "Michelle R. Day".

Michelle R. Day, Esq.  
Deputy State Auditor and Inspector

## **Mission Statement**

To house, preserve, and display the unique items collected by J.M. Davis, and to provide an educational experience, entertainment, and pleasure to viewers of the collection.

## **Board Members**

William Higgins ..... Chair  
Jack Mayberry ..... Vice-Chair  
James Marr. .... Member  
Chris Sutherland ..... Member

## **2005 to 2007 Key Staff**

Duane Kyler..... Executive Director (until August 2006)  
John Cummings ..... Executive Director (October 2006 to May 2007)  
Jason Schubert .....Interim Executive Director (May 2007 to August 2007)  
Linda Slatton .....Account Clerk II (until March 2006)

## **Current Key Staff**

Gary Rohr .....Executive Director  
Kimberly Thompson.....Account Clerk II  
David Cuttler ..... Account Clerk I



STATE OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

Oklahoma Office of the  
State Auditor and Inspector

**TO THE J.M. DAVIS MEMORIAL COMMISSION:**

We have audited the J.M. Davis Memorial Commission (the Commission) for the period July 1, 2005 through December 31, 2007. The objectives of this audit were to determine if:


- The Commission's internal controls provide reasonable assurance that revenues and expenditures were accurately reported in the accounting records, and financial operations complied with 62 O.S. § 7.1.C and 62 O.S. § 7.1.E;
- The Commission complied with 53 O.S. § 501E, 53 O.S. § 210D.B, and Department of Central Services Purchase Card Procedures;
- Recommendations included in prior engagements were implemented.

As part of our audit, we obtained an understanding of internal controls significant to the audit objectives and considered whether the specific controls have been properly designed and placed in operation. We also performed tests of certain controls to obtain evidence regarding the effectiveness of the design and operation of the controls. However, providing an opinion on internal controls was not an objective of our audit and accordingly, we do not express such an opinion.

We also obtained an understanding of the laws and regulations significant to the audit objectives and assessed the risk that illegal acts, including fraud, violation of contracts, grant agreements, or other legal provisions could occur. Based on this risk assessment, we designed and performed procedures to provide reasonable assurance of detecting significant instances of noncompliance with the laws and regulations. However, providing an opinion on compliance with these laws and regulations was not an objective of our audit and accordingly, we do not express such an opinion.

Our audit was conducted in accordance with applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and included such procedures as we considered necessary in the circumstances.

This report is 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.

  
Michelle R. Day, Esq.  
Deputy State Auditor and Inspector

June 18, 2008

## **Background**

The duty of the J.M. Davis Memorial Commission is to house, preserve, and display the J.M. Davis Gun Collection and other artifacts. The J.M. Davis Arms and Historical Museum houses more than 20,000 guns and related items, including 1,200 German and English steins, John Roger's Statuary, Gallery of Outlaw guns, Believe It Or Not Gallery, music boxes, musical instruments, swords and knives, World War I posters, a research library with more than 2,500 books, and a gift shop.

The Commission's operations are governed by 53 O.S. § 201A through 201F.

Oversight is provided by a five-member Commission appointed by the Governor with the advice and consent of the Senate. The Commission pays for its operations primarily through state appropriations, gift shop revenue, and donations.

Table 1 summarizes the Commission's sources and uses of funds for fiscal years 2006 and 2007.

**Table 1-Sources and Uses of Funds for FY 2006 and FY 2007**

Sources:	2006	2007
State Appropriations	\$347,454	\$382,162
Merchandise Sales	50,028	28,311
Contributions/Other	<u>4,672</u>	<u>24,284</u>
Total Sources	<u>\$402,154</u>	<u>\$434,757</u>
Uses:		
Personnel Services	\$294,058	\$289,620
Professional Services	3,223	20,077
Miscellaneous Administrative	64,134	68,796
Maintenance and Repair Expense	8,870	21,119
Production, Safety, Security Expense	6,649	9,322
Office Furniture & Equipment	2,398	10,602
Merchandise for Resale	15,605	13,324
Other	<u>7,004</u>	<u>18,598</u>
Total Uses	<u>\$401,941</u>	<u>\$451,458</u>

*Source: Oklahoma CORE Accounting System.*

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**Objective 1** – Determine if the Commission's internal controls provide reasonable assurance that revenues and expenditures were accurately reported in the accounting records, and financial operations complied with 62 O.S. § 7.1.C (daily deposits) and 62 O.S. § 7.1.E (transfers from clearing account).

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## **Conclusion**

The Commission's internal controls do not provide reasonable assurance that revenues and expenditures were accurately reported in the accounting records. However, the Commission's financial operations did comply with 62 O.S. § 7.1.C and 62 O.S. § 7.1.E.

## **Methodology**

It should be brought to the reader's attention the previous procedures performed by our office were completed within the course of a special investigation engagement. Because the personnel employed by the agency during the special investigation were still employed at the Commission during part of our audit period and the report appeared to indicate lack of controls in the receipting and expenditure processes, separate procedures were performed for the period of July 1, 2005 to October 31, 2006. The procedures included:

- Reviewing 100% of the petty cash transactions for unusual transactions;
- Reviewing 100% of the purchase card transactions for unusual transactions;
- Reviewing 100% of the expenditures for unusual transactions.

The following procedures were performed for the period of November 1, 2006 to December 31, 2007:

- Documented internal controls related to the receipting and expenditure processes;
- Reviewed a sample of OSF-Form 11 reconciliations to ensure the reconciliation was reviewed by someone other than the preparer, the reconciliations were mathematically accurate, traced and agreed to supporting documentation, and reconciling items appeared reasonable;
- Reviewed a sample of expenditures to ensure they were properly coded, supported and appeared reasonable given the Commission's mission.

The following procedures were performed for the period of July 1, 2005 to December 31, 2007:

- Reviewed 62 O.S. § 7.1 - **depositing requirements for agency clearing accounts and agency special accounts**;
- Reviewed a sample of deposits to ensure the monies were deposited within one day of receipt and the cash register tape (or Z tape) did not appear to have an unusual amount of voided or no sale transactions;

## **Observations**

### **Expenditures**

The Office of State Finance's procedures manual – Chapter 100 – Fund Structure and Accounting Codes- Section A3 states in part,

#### **536110 MEETING REFRESHMENTS**

Payment for purchase of light food and drink items (e.g. doughnuts, cake, coffee, tea, soft drink, etc) used as refreshments and required in connection with meetings or similar type activities held/conducted for and in the interest of the general public...

One petty cash claim included a charge to account code 536110 for \$35.39 from the Rib Crib described as "Christmas luncheon". This transaction does not appear to have been held/conducted for and in the interest of the general public.

An additional claim to Adpro of Oklahoma for \$226.19 had \$12.67 of the charges reported as account code 536110 in CORE; however, the invoice supports the expenditure as shipping/handling (which should have been coded to 564110 – *Merchandise Sales*).

**Views of Responsible Officials:** Not Applicable. A management response was not obtained as the transactions occurred during the previous administration. No similar purchases for food items were noted after October 31, 2006; therefore, it appears management has implemented corrective action.

### **Safeguarding of Assets**

An effective internal control system provides for adequate safeguarding of assets. Based on conversation with Commission personnel, the revenue received from the gift shop and donations is maintained in a locked filing cabinet until the next morning when the deposit is prepared. The key to the front desk donation box is kept in the same location. However, all five full-time employees have keys and access to the filing cabinet, which gives them access to the un-deposited funds and donation box.



Additionally, the funds from all three donation boxes are not retrieved on a daily basis. Only the donations at the front desk are retrieved every day. Agency Procedure for the Counting of Daily Museum Donations and Gift Shop Sales for the J.M. Davis Arms & Historical Museum states “1. It is the responsibility of the museum staff to count all donations and cash received from the museum gift shop and the donation box located at the museum front desk.” The policy does not appear to address the other two donation boxes held by the museum.

Without effective internal controls for adequate safeguarding of assets, it is possible funds could be received by the Commission and not be deposited.

**Recommendation:** In order to reduce the risk of monies being received and not deposited, we recommend the Commission limit employee access to monies maintained in the filing cabinet and retrieve monies from all donation boxes every day.

**Views of Responsible Officials:** During the audit period July 1, 2005 through December 31, 2007 the Commission had one donation box located at the front desk. The other two donation boxes were added after the audit period covered in this report.

On January 28, 2008 a donation box located in the Mason Hotel exhibit was added to collect donations for Claremore Mainstreet Inc. a nonprofit organization. On February 15, 2008 a donation box located in the Claremore Room was added for the same purpose. The keys to both boxes were retained by the Director and both boxes were monitored by surveillance cameras.

On April 1, 2008 both donation boxes were emptied for the final time in the presence of three full time museum employees and the proceeds were given to Claremore Mainstreet Inc.

On April 2, 2008 both donation boxes became donation boxes for the Commission bringing the total number of donation boxes for the Commission to three. The two donation boxes that were added were not collected daily due to the fact that some days no donations were added to the donation boxes. The keys to the two added donation boxes were retained by the Director. When the donation boxes were emptied it was done in the presence of three full time employees.

The policy states “at the end of the working day donations will be counted by three persons, two people counting the money and one person observing the counting process. Donation amounts will be recorded in a ledger and the ledger will have the initials of the two persons counting the money and the person who is the observer.” Cash received from the gift shop is counted in the same way according to policy. Policy also states “at the start of the next working day, both the donations and the gift shop cash will be recounted.” Once it is recounted and a deposit form completed, the monies are recounted again by the Director or other party to verify the monies match the deposit form.

The Commission has amended policy to state “It is the responsibility of the museum staff to count all donations and cash received from the museum gift shop and donation boxes.”

The Commission may require that the daily collected donations and gift shop sales be secured in a separate area from other monies within the museum. The Commission may limit access by employees to the secured donations and gift shop sales.

### **Inadequate Segregation of Duties Related to Receipts and Expenditures**

An effective internal control system provides for adequate segregation of duties. The Account Clerk I is responsible for the following duties:

- Receipting monies received by the museum;
- Preparing the deposit;
- Making the deposit;
- Receiving warrants from OSF;
- Mailing warrants to vendors.



Account Clerk II is responsible for:

- Posting the disbursement into the CORE system;
- Receipting monies;
- Periodically preparing the deposit;
- Preparing the reconciliation.

Without adequate segregation of duties, errors and improprieties could occur and not be detected in a timely manner.

**Recommendation:** We recommend the Commission implement procedures to allow for proper segregation of duties such as the person who prepares the deposits and the reconciliations should not be receipting funds. If the Commission is unable to properly segregate the duties due to staffing limitations, they should implement mitigating controls, e.g. an independent review of the cash register tapes (Z tape) prior to the deposit being made.

**Views of Responsible Officials:** The Commission will through policy segregate the duties of the Accounts Clerk I and Accounts Clerk II. The person(s) preparing the deposits and the reconciliations will have limited access to receipting funds due to staffing limitations. There will be an independent review by the Director of the cash register tapes prior to the deposit being made.

#### **Reconciliation to CORE Records**

An effective internal control system provides for an accurate reconciliation of accounting records. Management reconciles their clearing account to the State Treasurer's Office. However, they do not formally reconcile CORE records to the Office of State Treasurer's (OST's) records for the clearing account. Without an official reconciliation of CORE records to OST's records, transactions that were inadvertently not posted or posted incorrectly may go undetected.

**Recommendation:** We recommend management develop a formal process for reconciling their clearing account to CORE on a monthly basis. This should include a detailed review by someone other than the preparer.

**Views of Responsible Officials:** Management will develop a formal process for reconciling the clearing accounts to CORE on a monthly basis. Once the clearing accounts are completed, they will be review by someone other than the preparer.

#### **Clearing Account Reconciliation Inadequate**

An effective internal control system provides for reconciliation of accounting records with a sufficient independent level of review. Management reconciles their clearing account to the State Treasurer's Office on a monthly basis. However, it appears when an independent review is performed it does not include verifying the information reported on the reconciliation is supported by documentation.

In addition, while testing the monthly reconciliations, the following were noted:

- The person who prepared the June 2007 and August 2007 monthly reconciliation appears to have also signed as the "Chief Fiscal Officer"; therefore, it appears no independent review occurred for these months;
- The amount reported in Section C as "Add: Deposits in Transit" on the June 2007 and August 2007 monthly reconciliations could not be traced and agreed to supporting documentation.

These errors could be due to lack of training provided to the preparer and/or lack of an independent review of the reconciliation.

Without proper review of the reconciliation, errors or irregularities could occur and not be detected in a timely manner.

**Recommendation:** We recommend:

- Management ensure the person preparing the reconciliation obtains additional training to ensure they are knowledgeable on how to properly reconcile the Commission's clearing account.
- An independent detailed review of the OSF-Form 11 reconciliation be performed. This review should include agreeing the reconciliation to supporting documentation.

**View of Responsible Officials:** It is the responsibility of the Accounts Clerk II to prepare the monthly reconciliations and additional training will be provided for preparing the reconciliations. The Director will review the OSF-Form 11 once it is completed.

### **Improper Coding of Expenditures**

An effective internal control system provides for accurate and reliable accounting records as well as proper review of expenditures. The Office of State Finance's procedures manual – Chapter 100 – Fund Structure and Accounting Codes- Section A3 states in part,

#### **531110 – FREIGHT EXPENSES**

Payment for incoming and outgoing transportation charges that cannot be charged as part of the original costs of a commodity (e.g., specimens received by laboratories, hire of freight vehicles, United Parcel Service (UPS) shipping charges, etc.)

**NOTE:** Ordinarily, freight charges for delivery/shipping of a supply or piece of equipment are included under the same object of expenditure as the item of purchase.

We noted 112 claims, totaling \$1,778.68 in charges, which appear to be shipping and handling costs related to the purchase of merchandise for resale in the gift shop. The improper coding appears to be due to lack of training of the Account Clerk II, and continued practices of procedures performed by previous employees.

The Office of State Finance's procedures manual – Chapter 100 – Fund Structure and Accounting Codes- Section A3 states in part,

#### **521130 – IN-STATE PUBLIC TRANSPORTATION CHARGES – NON-MILEAGE**

Reimbursement for public transportation expenses (e.g., railroad, airplane, bus, taxicab, limousine, etc.) incurred for travel to points within the state of Oklahoma. May also include local (vicinity) transportation charges incurred for in-state travel, except as noted below:

**NOTE:**

(1) For local transportation expenses (e.g., taxicab, limousine, local transit system, etc.) incurred in going to and coming from an in-state airport or other terminal in connection with out-of-state travel, use OEC 521240.

(2) For rental car leased within the state or automobile mileage expense for travel within the state of Oklahoma, use OEC 521110.

#### **521150 – IN-STATE LODGING**

Reimbursement for hotel, motel, or other public lodging charges in connection with in-state travel.

OSF Procedures Manual Section 330.C.4.d states in part:

In use of either a privately-owned or contract leased automobile for in-state travel, reimbursement shall be limited to the actual cost not to exceed the per mile rate listed above, based on the official mileage distance between points of travel as referenced in the latest Oklahoma Department of

Transportation Statewide Mileage Chart. Excess odometer mileage over the map miles as recorded from the starting and ending points of travel can be claimed as vicinity mileage if such travel was official business travel and based on the most direct route.

For one travel voucher, the lodging costs of \$69.60 were properly reported to account code 521150 – *In-State Lodging*; however, the code reported into CORE was 521130 - *In-State Public Transportation*. The improper coding appears to be a clerical error, which does not appear to have been detected during the approval process. In addition, we noted the map miles listed on the claim did not correspond with the amount reported in the Oklahoma Department of Transportation Statewide Mileage Chart (a variance of 34.50 miles was noted).

Without ensuring expenditures are properly coded, the Commission's accounting records could be misrepresentative of the Commission's actual activity. In addition, lack of sufficient review could allow for errors or irregularities to occur and not be detected in a timely manner.

**Recommendation:** We recommend the following:

- Additional training be provided to the Account Clerk II as to the proper usage of account codes;
- The Commission implement procedures to ensure an independent review of expenditures is performed. This review should include ensuring expenditures are properly supported, mathematically correct, properly coded, and appear reasonable.

**View of Responsible Officials:** Additional training will be provided to the Account Clerk I and Accounts Clerk II through the OSF. The Accounts Clerk II will properly code expenditures and the Accounts Clerk I will review the expenditures ensuring expenditures are properly supported, mathematically correct, properly coded. The Director will perform a second review before signing.

### **Commission Acquisitions**

Oklahoma Administrative Code 580:15-6-5(1) (A) states:

(A) **Mandatory statewide contract.** The State Purchasing Director may designate a statewide contract for mandatory use. State agencies shall make acquisitions from mandatory statewide contracts regardless of the acquisition purchase price. A state agency may submit a written request to the State Purchasing Director to waive requirements for a state agency's use of a mandatory statewide contract for acquisitions. The State Purchasing Director shall grant exceptions prior to a state agency making the acquisition from another supplier.

The State Purchasing Card program is authorized under the following statutes:

74 O.S. § 85.5(C) states: "The Director of the Department of Central Services shall have authority and responsibility to promulgate rules pursuant to provisions of the Oklahoma Central Purchasing Act governing, providing for, prescribing, or authorizing any act, practice, or requirement for which regulatory power is delegated for:

(15) State agency use of a state purchase card to make acquisitions; and . . ."

74 O.S. § 85.5.L. states: "The State Purchasing Director may authorize state agencies to utilize a state purchase card for acquisitions on statewide contracts issued by the State Purchasing Director with no limit on the amount of the transaction. For any other transaction with a state purchase card, the transaction shall not exceed Two Thousand Five Hundred Dollars (\$2,500.00)."

A Procurement Information Memorandum 02-01 issued on August 17, 2006, by the Department of Central Services states in part:

Charge account and charge card terms and conditions frequently contain language which is contrary to state statutes and/or not in the best interest of the state. . . . Consequently, the following

instruments may be used for state charge purchases and are to be used as the preferred methods for charge transactions:

- a. The State purchase card, SW200.
- b. The automated fleet management system card, SW101 . . . .

State agencies shall immediately terminate all charge accounts and charge card agreements other than those listed above unless otherwise provided by law. Agencies shall destroy all cards associated with these terminated agreements....

The Commission has a Texaco credit card and charge accounts at Atwoods and Westlake Ace Hardware.

In addition, we noted the Commission does not appear to be using the mandatory contract for purchasing of paper towels and toilet paper.

Failure to use mandatory contracts can cost the Commission, and the state, money due to price variances in the contracted price and the price charged by non-mandatory vendors. In addition, failure to use the Commission's purchase card decreases the rebate amount the Commission receives when the cards are used.

**Recommendation:** We recommend the following:

- The Commission cancel the Texaco credit card, Atwoods charge account, and Westlake Ace Hardware charge account. Future purchases should be made using the Fleetcor card or the state's purchase-card;
- The Commission's accounting clerks receive additional training on state procurement procedures;
- The Commission begin using mandatory statewide contracts, or obtain a waiver from the State Purchasing Director.

**View of Responsible Officials:** Due to a change in management personnel with the Director resigning in August 2006 and the new Director appointed in October 2006, procurement information memorandum 02-01 was not forwarded to the new Director.

The Commission has closed the listed credit card account and charge accounts. Additional training will be provided to the Account Clerk I and Account Clerk II on state procurement procedures. The Commission will set up accounts in order to use mandatory statewide contracts or obtain a waiver from the State Purchasing Director as required.

When the Executive Director was appointed in September 2007, the Commission had one Purchase Card holder and no authorized Purchase Card Approving Official. Since that time, the Commission has completed training for two additional Purchase Card holders, a Purchase Card Administrator and a Purchase Card Approving Official.

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**Objective 2** – Determine if the Commission complied with 53 O.S. § 201E (petty cash account of \$500), 53 O.S. § 210D.B (Commission approval of expenditures) and the Department of Central Services' (DCS) Purchase Card Procedures.

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### **Conclusion**

The Commission appears to be in compliance with 53 O.S. § 201E, 53 O.S. § 210D.B, and the Department of Central Services' (DCS) Purchase Card Procedures.

### **Methodology**

To accomplish our objective, we performed the following:

- Documented controls relating to the petty cash account;
- Tested controls which included:

- Reviewing all checks written from the account during our audit period to ensure they contained two signatures;
- Reviewing all requests for reimbursement to the petty cash account for proper approval. This included ensuring receipts were present supporting the reimbursement request, items were for “small purchases”, and were in accordance with Office of State Finance Procedures;
- Reviewed approved Commission Meeting minutes for evidence expenditures were approved by Commission members;
- Reviewed DCS’ Purchase Card Procedures and tested 15 transactions to ensure compliance with the Department of Central Services’ Purchase Card Procedures.

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**Objective 3** – Determine status of management’s corrective actions for reportable conditions noted in prior year’s report.

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### **Conclusion**

The prior period’s report contained four recommendations that were considered significant within the context of the audit objectives. Three recommendations appear to have been implemented, and one appears to have been partially implemented.

### **Methodology**

To achieve our objective, we performed the following:

- Obtained and reviewed policies and procedures approved by the Commission since the last audit report was issued;
- Documented and reviewed controls for donations received by the Commission to ensure they minimize the risk funds are received but not deposited;
- Reviewed OSF Expenditure report for payments to companies owned by Commission members;
- Reviewed OSF Expenditure report for travel payments to Commission members and ensured payments were a *necessary* travel expense;
- Documented and tested controls for the petty cash account;
- Reviewed petty cash transactions to ensure they were properly supported and adhered to the Office of State Finance’s Procedures.

### **Observations**

*NOTE: The Office of the State Auditor’s report issued on June 2, 2006 should be read in conjunction with the observations noted below. The report may be accessed at [www.sai.state.ok.us](http://www.sai.state.ok.us).*

### **Policies and Procedures**

The previous audit report recommended the Commission establish and/or approve policies relating to the following areas:

- Receiving and accessioning donations;
- Maintaining an up-to-date inventory list and the firearms and other items be properly maintained and cleaned;
- Cash received through the donation box be accounted for and deposited;
- Record maintenance;
- Inventory.

We obtained copies of the approved policies and procedures for the “Counting of Daily Museum Donations and Gift Shop Sales” (approved August 22, 2006), and the “Collection Management Procedures” (index approved April 8, 2008, procedures approved May 13, 2008). The Counting of Daily Museum Donations and Gift Shop Sales policy does address procedures to ensure funds received in the gift shop and the front desk donation box are properly counted to minimize the risk of funds being received not being deposited; however, as discussed under objective #1, some control weaknesses still appear to exist in this area.

The Collection Management Procedures does appear to address maintaining an up-to-date inventory list (including annual counts of the inventory), maintaining and cleaning the firearms and other items, record maintenance, and inventory. However, because the policies were not actually approved until after our audit period, we were unable to determine if the procedures have been implemented.

**Recommendation:** We recommend the Commission continue their efforts to implement written policies and procedures established as a result of weaknesses noted in the previous audit report.

**Views of Responsible Officials:** The Counting of Daily Museum Donations and Gift Shop Sales policy weaknesses were addressed under objective #1 in the “Views of Responsible Officials” section.

The Commission has received a letter from an independent outside consulting professional on the contents of the Collection Management Policy and the CM Procedures. In their opinion the CM Policy and the CM Procedures were well written and inclusive.

The Commission will continue to review and make changes to the CM Policy and the CM Procedures when required.



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