

**KIOWA COUNTY  
DISTRICT THREE**

**EMERGENCY  
MEDICAL SERVICE**

**JANUARY 1, 2005 THROUGH  
OCTOBER 31, 2007**



**SPECIAL  
AUDIT**



Oklahoma State Auditor  
& Inspector

**KIOWA COUNTY DISTRICT THREE**

**EMERGENCY MEDICAL SERVICE**

**SPECIAL AUDIT REPORT**

**JANUARY 1, 2005 THROUGH OCTOBER 31, 2007**

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# STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA  
State Auditor

MICHELLE R. DAY, ESQ.  
Chief Deputy



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May 20, 2009

Honorable John M. Wampler  
District Attorney, District No. 3  
101 N. Main, Room 104  
Jackson County Courthouse  
Altus, Oklahoma 73521

Transmitted herewith is the Special Audit Report of the Kiowa County District Three Emergency Medical Service, Mountain Park, Kiowa County, Oklahoma. We performed our special audit in accordance with the requirements of **74 O.S. § 212(H)**.

A report of this type tends to be critical in nature. Failure to report commendable features in the accounting and operating procedures of the entity should not be interpreted to mean that they do not exist.

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

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

Sincerely,

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

STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

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**BOARD MEMBERS**

Tannah Abernathy ..... President  
Dallas McPhail ..... Vice President  
Daisy Birdwell ..... Secretary / Treasurer  
Don Hankins ..... Member  
Phillip Lile..... Member

**EMPLOYEES**

Joell Brittain ..... Past Director  
February 2002 thru October 31 2007  
Denton Ervin ..... Past Employee  
Carla Self ..... Employee

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Board Members  
Kiowa County District Three  
Emergency Medical Service  
P.O. Box 220  
Mountain Park, Oklahoma 73559-0220

Dear Members:

Pursuant to the District Attorney's request and in accordance with the requirements of **74 O.S. 2001, § 212(H)**, we performed a special audit with respect to the Kiowa County District Three Emergency Medical Service, Kiowa County, for the period January 1, 2005 through October 31, 2007.

The objectives of our special audit primarily included, but were not limited to, the areas noted in the District Attorney's request. Our findings and recommendations related to these procedures are presented in the accompanying report.

Because the above procedures do not constitute an audit conducted in accordance with generally accepted auditing standards, we do not express an opinion on the account balances or financial statements of Kiowa County District Three Emergency Medical Service for the period January 1, 2005 through October 31, 2007. Further, due to the test nature and other inherent limitations of a special audit report, together with the inherent limitations of any internal control structure, there is an unavoidable risk that some material misstatements may remain undiscovered. This report relates only to the accounts and items specified above and do not extend to any financial statements of the EMS taken as a whole.

This report is intended solely for the information and use of the District Attorney, Kiowa County District Three Emergency Medical Service and its Administration 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. 2001, § 24A.1 et seq.)**, and shall be open to any person for inspection and copying.

Sincerely,

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

STEVE BURRAGE, CPA  
STATE AUDITOR & INSPECTOR

January 23, 2008

**INTRODUCTION**

Kiowa County District Three Emergency Medical Service (KCEMS) operates through a Joint Interlocal Agreement between the Kiowa County towns of Snyder, Mountain Park and Roosevelt.

The Board of Directors shall consist of: one member appointed by the Town of Mountain Park, one member appointed by the Town of Roosevelt, two members appointed by the City of Snyder and one member at large appointed by the Board of Directors.

The members of the Board of Directors are not required to be residents of any particular town; however, they are required to be residents of Kiowa County.

Pursuant to the District Attorney's request, the Oklahoma State Auditor and Inspector (OSAI) conducted an audit of the Kiowa County District Three Emergency Medical Service, Mountain Park, Oklahoma. The results of the audit are in the following report.

I. OBJECTIVE

Review former Director Joell Brittain's payroll records.

**FINDING**

The KCEMS timesheets include four (4) columns for the recording of date worked, hours worked, overtime hours and total hours. OSAI found the timesheets for former KCEMS Director Joell Brittain to be inaccurate, unclear and of limited value for supporting payments, specifically overtime payments. OSAI cites the following examples:

- Four timesheets reflect 12 hours overtime with no indication of the date the overtime was accrued.
- One timesheet reflects 16 hours worked with no indication of the date the hours were accrued.
- One timesheet reflects 24 hours worked with no indication of the date the hours were accrued.

In most instances, the column "Overtime Hours" does not reflect the total number of overtime hours paid to Brittain. OSAI cites the following as examples:

- A January 2005 timesheet reflected 24 hours in the "Overtime Hours" column although 76 hours of overtime was paid.
- A February 2005 timesheet does not include any hours in the "Overtime Hours" column although 74 hours of overtime was paid.
- A March 2005 timesheet does not include any hours in the "Overtime Column" although 88 hours of overtime was paid.

In addition, OSAI found some timesheets to be mathematically inaccurate. For example, a timesheet for Brittain for the period 10/17/05 through 10/31/05 reflects seven (7), 12-hour days worked and three (3), 24-hour days worked, yet there are no hours reflected in the "overtime hours" column. Although the hours worked reflected on the timesheets is 156 total hours, Brittain was paid for 202 hours; 90 hours regular pay and 112 hours overtime pay.

OSAI found some instances where the hours reported as worked during a particular day exceeded 24 hours. For example, the timesheet for Brittain on 11/2/2005 reflected twelve (12) hours in the "Hours" column and sixteen (16) hours in the "Overtime Hours" column for a total of twenty eight (28) hours.

Similarly, on the same timesheet, the entry for 11/8/2005 included twenty-four (24) hours in the "Hours" column and sixteen (16) hours in the "Overtime Hours" column for a total of forty (40) hours worked on one day.



From January 2005 through September 2007, OSAI noted twenty-three (23) instances in which additional unsupported hours were added to Brittain's timesheets resulting in an increase of \$6,028.00 in her gross pay earnings.

When KCEMS responds to a medical call, a "run report" is created reflecting the information relating to the run. This information includes the names of the KCEMS personnel who responded.

OSAI examined the run reports and compared those to the days Brittain's timesheets indicated she worked 24 hours. On forty-two (42) instances, Brittain reflected having worked 24 hours but was not shown as having responded to any calls.

During calendar year 2005, Brittain was paid \$53,440.00<sup>1</sup> in hourly wages which consists of \$22,200.00 in pay for regular working hours (41.5%) and \$31,240.00 in pay for overtime hours (58.5%).

During calendar year 2006, Brittain was paid \$65,169.50 in hourly wages which consists of \$25,190.00 in pay for regular working hours (38.7%) and \$39,979.50 in pay for overtime hours (61.3%).

For the period from January 1, 2007 through October 15, 2007, Brittain was paid \$40,983.25 in hourly wages which consists of \$22,082.50 in pay for regular working hours (53.9%) and \$18,900.75 in pay for overtime hours (46.1%).

OSAI reviewed the KCEMS Policy and Procedure Manual ("policy manual") to determine how and when hours worked should be considered and paid as overtime hours. The only section in the policy manual related to shifts and hours is Section XI, which states:

Since KCEMS is a seven day a week 24 hour a day operation, schedules are made to ensure that the most appropriate medical coverage is maintained.

The schedule will be devised and maintained by the Director/Assistant Director to ensure coverage at all times. Other EMT's and First Responders will be utilized according to their schedules and other volunteer schedules and the need of the service.

The policy manual does not address shifts or how to report regular or overtime hours.

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<sup>1</sup>. Not including 12/1/2005 – 12/15/2005 pay period. Records were missing and unavailable for this pay period.

Because there is no policy concerning when overtime pay applies, and due to the poorly maintained time records, OSAI is unable to make any further determinations concerning Brittain's overtime payments.

Section X of the policy manual provides for the allotment of vacation time as follows:

- 1) After One year employment -----five scheduled duty days.
- 2) After Two years employment -----ten scheduled days.
- 3) After Five years employment -----twelve scheduled days.

The same policy section provides that vacation time may not be accrued from year to year and must be taken before his/her annual anniversary date.

Brittain began full time employment with KCEMS in February, 2002. Based on the provisions of Section X of the policy manual, Brittain was entitled to "ten scheduled days" of vacation time during the February 2005 through February 2006 year.

Section X of the policy manual provides for "ten scheduled days" vacation. If the intent of the policy is to provide for ten (10), eight (8) hour days, the vacation allotment for Brittain would be eighty (80) hours total vacation time.

Brittain's time records for the period from March 1, 2005 through March 15, 2005 and July 1, 2005 through July 15, 2005 reflected using ninety-two (92) and forty-eight (48) hours of vacation time, respectively. Based on Brittain's timesheets, it appears she claimed sixty (60) more hours of vacation time than allowed by the agency's policy.

Section X of the policy and procedure manual states, in part:

[I]f a medic would like to sell his/her vacation time back to the company, only one half of his/her allotted time may be sold, the remaining time must be taken. Sold time is sold at the employees [sic] regular rate of pay.

Brittain's timesheet for the period March 1, 2005 through March 15, 2005 reflected she worked March 1<sup>st</sup> through 3<sup>rd</sup> and March 7<sup>th</sup> and 8<sup>th</sup>, recording seventy-two (72) hours worked over 5 days. The timesheet also included two entries noted as "vacation". The two "vacation" entries included twenty-four (24) hours and sixty-eight (68) hours, both of which are shown in the "Overtime Hours" column.

The number of actual hours worked according to the entries on Brittain's timesheet adds up to seventy-two (72) hours. However, the total hours reflected on the same timesheet are entered as ninety (90) regular hours worked and seventy-four (74) overtime hours worked.

It appears the vacation time was applied to both the regular hours and overtime hours claimed during this pay period.

**RECOMMENDATIONS** OSAI recommends the Board of Directors adopt policies defining shifts, hours and under what conditions overtime hours may be accrued. Further, the Board of Directors should adopt policy and procedures to ensure hours worked are clearly recorded.

Policy should require that employees and supervisory personnel review and sign all timesheets. The policy should also include provisions wherein the Board of Directors or a designated member of the Board of Directors reviews and authorizes the time records of the EMS Director.

OSAI recommends the proper authorities review this finding to determine what action, if any, may be required.

## II. OBJECTIVE

**Review KCEMS Employee Carla Self's payroll records.**

## FINDING

During an interview, KCEMS employee, Carla Self, told OSAI that her timesheets were filled out by former Director Brittain. OSAI noted that neither Self nor Brittain signed any of the timesheets reviewed.

OSAI reviewed payroll records for KCEMS employee, Carla Self, and found the time records to be inaccurate, unclear, and of limited value for supporting payments made to Self. Here are some examples:

- One timesheet reflected twenty (20) overtime hours with no indication of the date the overtime was accrued.
- One timesheet reflected twelve (12) overtime hours with no indication of the date the overtime was accrued.
- One timesheet reflected four (4) overtime hours worked with no indication of the date the overtime was accrued.

Although the timesheet includes a column for "Overtime Hours," in most instances, the column does not reflect the overtime hours paid to Self. OSAI cites the following as examples:

- A January 2005 timesheet does not include any hours in the "Overtime Column" although 32 hours of overtime was paid.
- A March 2005 timesheet does not include any hours in the "Overtime Column" although 44 hours of overtime was paid.
- Two April 2005 timesheets reflect twenty (20) and sixteen (16) overtime hours, although the date accrued is not reflected. In each case, the actual overtime amount paid was sixty-six (66) and seventy-one (71) hours.

Additionally OSAI found some instances where Self indicated working more than twenty-four (24) hours in a single day. Here are some examples:

- A May 2005 timesheet shows a total of thirty-two (32) hours worked on 5/30/2005.
- A May 2006 timesheet shows a total of forty-eight (48) hours worked on 5/29/2006.

OSAI found another instance where Self was paid for more hours than those reflected on her timesheet. For the pay period 8/1/2005 through 8/15/2005, Self's timesheet reflected one hundred (100) regular hours and fifty-five (55) overtime hours. Self's payroll records reflected she was paid for ninety (90) regular hours and one hundred six (106) overtime hours for this same pay period.

Section X of the policy and procedure manual states, in part:

[I]f a medic would like to sell his/her vacation time back to the company, only one half of his/her allotted time may be sold, the remaining time must be taken. Sold time is sold at the employees [sic] regular rate of pay.

Self's timesheet for 7/15/2005 through 7/31/2005 reflected ninety-two (92) actual working hours, forty-eight (48) hours of "vacation" and sixteen (16) hours of unsupported overtime. Self was paid for ninety (90) regular hours and sixty-six (66) overtime hours. Based on the pay calculations, it appears some portion of the vacation time was paid at the overtime rate.

During the period from January 2005 through July 2007, OSAI found thirty-nine (39) instances, totaling \$4,585.50, where it appears Self was paid for additional unsupported hours added to timesheets and questionable annual leave payments.

**RECOMMENDATIONS** OSAI recommends the KCEMS Board adopt policies and oversight procedures to ensure that hours worked are clearly recorded and employees are paid only for documented hours. This policy should require that employees and supervisory personnel review and sign all timesheets.

OSAI recommends the proper authorities review this finding to determine what action, if any, may be required.

III. OBJECTIVE

Review former KCEMS Employee Denton Ervin's payroll records.

**FINDING**

KCEMS employee Denton Ervin's reported earnings for 2006, according to his W2 statement, were \$235.00. During the same year, KCEMS reported W2 earnings for Ashley Ervin, Denton Ervin's wife, as \$3,205.00. No timesheets were available for either Ashley or Denton Ervin. OSAI reviewed the EMS run reports and found that during 2006, Ashley Ervin was not listed as having been on any runs for the year.

Although Ashley Ervin was not listed on the run reports for any runs during the year, it appears she was paid \$3,205.00 for having made twenty-five (25) emergency runs. She was also paid a \$50.00 bonus.

OSAI examined the run reports corresponding to the payments made to Ashley Ervin and found that in each case, the run reports reflect Denton Ervin, not Ashley Ervin, was on the run.

Based on the run reports and payroll reports, it appears Ashley Ervin is being paid for work performed by Denton Ervin. OSAI cites the following specific example:

- A June 2006 work schedule reflected Denton Ervin as scheduled to work on the 7<sup>th</sup>, 25<sup>th</sup> and 30<sup>th</sup>. Three run reports reflect Denton Ervin was on EMS runs these same dates. A payroll check was issued to Ashley Ervin on 7/1/2006 reflecting payment for three (3) runs. There was no payroll check issued to Denton Ervin.

OSAI was provided with a copy of a request form from the Social Security Administration addressed to KCEMS, dated December 20, 2006. The request letter referenced Denton Ervin's name, social security number, and a Social Security claim number. The letter states, in part:

So that we may determine the above-named person's eligibility for Social Security benefits, please furnish the amount of gross wages earned by the employee in each of the months checked below. If no wages were earned in a month, show "none".

The form was completed and reflected Denton Ervin earned \$235.00 during the 2006 year. The document was signed by former Director Joell Brittain and dated 1/16/2007.

**United States Code 42 § 408** provides, in part:

Whoever -

(1) for the purpose of causing an increase in any payment authorized to be made under this subchapter, or for the purpose of causing any payment to be made where no payment is authorized under this subchapter, shall make or cause to be made any false statement or representation (including any false statement or representation in connection with any matter arising under subchapter E of chapter 1, or subchapter A or E of chapter 9 of the Internal Revenue Code of 1939, or chapter 2 or 21 or subtitle F of the Internal Revenue Code of 1954) as to -

(A) whether wages were paid or received for employment (as said terms are defined in this subchapter and the Internal Revenue Code), or the amount of wages or the period during which paid or the person to whom paid;

...

(C) whether a person entitled to benefits under this subchapter had earnings in or for a particular period (as determined under section 403(f) of this title for purposes of deductions from benefits), or as to the amount thereof; or

...

[S]hall be guilty of a felony and upon conviction thereof shall be fined under title 18 or imprisoned for not more than five years, or both.

**RECOMMENDATIONS** OSAI recommends KCEMS amend and properly report the W2 earnings for both Denton and Ashley Ervin for 2006 to accurately reflect payroll payment for services to the person actually providing those services.

OSAI recommends the proper authorities review this finding to determine what action, if any, may be required.

**IV. CONCERN**

**Review KCEMS life insurance premium payments.**

**FINDING**

Section XV of the policy manual provides, in part:

Within the pay schedule for employees, there are additional benefits. Benefits such as uniform, insurance allowances or inservice [sic] pay will be discussed in full with each new employee.

Brittain was provided an “employee insurance allowance” of \$330.00 per month which was included in her bi-monthly payroll.

OSAI reviewed KCEMS financial records and found \$53.98 monthly payments to Leaders Life Insurance Group. Invoices from the insurance company reflected the \$53.98 include a \$13.00 premium for Brittain’s son, who is not an employee of KCEMS.

During the period January 1, 2004 through October 31, 2007, forty-two (42) payments, totaling \$546.00, were paid on behalf of Brittain's son.

OSAI noted the invoices clearly reflected Brittain as being associated with two separate policies, one with her as the insured person and one with her son as the insured person. The intent of the use of the allowance was not defined in the Board's policies. There was no indication the Board of Directors was reviewing the supporting invoices for the monthly payments.

**RECOMMENDATIONS** OSAI recommends the Board of Directors adopt policies clearly defining, in writing, any additional payroll benefits or allowances being provided to any employee. Further, OSAI recommends the Board of Directors obtain and review supporting documentation to determine if funds are being expended for proper purposes under its policies.

OSAI recommends the proper authorities review this finding to determine what action, if any, may be required.

**V. OBJECTIVE**

**Review credit card expenditures for irregularities.**

**FINDING**

OSAI reviewed purchases, payments, and supporting documentation related to purchases made with a MasterCard credit card in the name of KCEMS. According to one KCEMS Board Member and a KCEMS employee, Brittain was the only person who had control of the credit card.

KCEMS had no documentation to support twenty-five (25) credit card charges, totaling \$1,985.45. The charges included (13) charges, totaling \$1,251.77, made at Wal-Mart stores in Altus, Yukon, Lawton, Oklahoma City and Hobart.

OSAI also found charges totaling \$110.87 had been made to the credit card in the form of recurring monthly payments to "RealOne Arcade GamePass." These payments appear to be a subscription service for online games.

On 5/5/2004, Brittain signed an Acceptance Certificate for authorization to receive a Dell / Citibank credit card in the name of KCEMS. Issuance of the card created a revolving credit account with Dell Computer Company.

On 8/11/2005, an order totaling \$330.40 was made for an Axim X30 personal digital assistant (PDA) and associated accessories. On 9/2/2005, an order totaling \$43.24 was made for an aluminum case for the PDA. Both orders reflected shipping to be directed to Brittain.

During fieldwork, OSAI was unable to locate these items. According to one KCEMS employee, she had seen the items about two (2) months before Brittain resigned and had not seen them since.

In addition to the KCEMS Dell account, OSAI found documentation in the KCEMS records for a personal account with Dell held by Brittain. A statement, dated 1/2/2006, included the handwritten notation, "these two purchases were made for the service and landed on my account". Both purchases, totaling \$229.34, only reflected "Dell Purchase – Thank You!"

Subsequently, in January, February, and March 2006, KCEMS issued three (3) checks totaling \$500.00 that appear to have been paid toward Brittain's personal Dell account.

Credit cards, by their inherent nature, pose a significant potential for abuse and misuse if there are inadequate controls and oversight governing how the cards are to be used. Weak internal controls over proper authorization and independent receipt of credit card acquisitions expose KCEMS to fraudulent, improper, and abusive credit card activity and loss of assets.

**RECOMMENDATIONS** OSAI recommends the Board of Directors adopt specific policies concerning the control and use of credit cards obtained by KCEMS and to provide for adequate safeguards to ensure items being purchased are received and retained.

OSAI recommends the proper authorities review this finding to determine what action, if any, may be required.

**VI. OBJECTIVE**      **Review chemical supply purchases for irregularities.**

**FINDING** From August 2004 through April 2007, KCEMS paid \$24,328.35 to a New York based chemical supply company. These purchases included hand sanitizer, germicidal disinfectant, and vehicle washing and waxing solutions.

KCEMS employees and Board members advised OSAI the on-hand quantity of chemical and solutions was excessive. Additionally, the vehicle washing solution is apparently for use in a car washing machine. KCEMS does not own one.

In January 2007, KCEMS returned four (4) cases of hand sanitizer, purchased for \$1,070.58, to the chemical company. KCEMS paid a \$599.76 restocking fee for the returned items.



While reviewing the invoices for the chemical purchases, OSAI found that complimentary free items were also being sent to KCEMS. These items are detailed in the table below:

<b>Invoice Date</b>	<b>Complimentary Item</b>
7/7/2004	Digital clock radio
9/26/2004	Toaster Oven and Broiler
12/6/2004	Microwave oven
4/12/2005	Digital clock radio
6/28/2005	Digital clock radio
10/5/2005	Stereo radio cassette recorder
4/11/2006	Craftsman tool set
8/29/2006	Combo power tool Versa pack
1/8/2007	Auto drip coffee maker and 2lbs Starbucks coffee

OSAI attempted to determine if these items are currently in KCEMS possession and was unable to do so due, in part, to not having any descriptive inventory information available.

OSAI did view several clock radios, a microwave oven, tools and a coffeemaker. Without descriptive information, OSAI cannot determine if these are the same items obtained as a result of the chemical company orders.

**RECOMMENDATIONS** OSAI recommends KCEMS adopt and implement sufficient procedures pertaining to inventory control and asset management to protect its assets and to eliminate unnecessary expenses, such as restocking fees.

OSAI recommends the proper authorities review this finding to determine what action, if any, may be required.

**DISCLAIMER** Throughout this report there are numerous references to state statutes and legal authorities, which appear to be potentially relevant to issues raised by the District Attorney and reviewed by this Office. The State Auditor and Inspector has no jurisdiction, authority, purpose or intent by the issuance of this report to determine the guilt, innocence, culpability or liability, if any, of any person or entity for any act, omission, or transaction reviewed and such determinations are within the exclusive jurisdiction of regulatory, law enforcement, and judicial authorities designated by law.

The inclusion of cites to specific statutes or other authorities within this report does not, and is not intended to, constitute a determination or finding by the State Auditor and Inspector that the KCEMS or any of the individuals named in this report or acting on behalf of the KCEMS have violated any statutory requirement or prohibition imposed by law. All cites and/or references to specific legal provisions are included within this

report for the sole purpose of enabling the Administration and other interested parties to review and consider the cited provisions, independently ascertain whether or not the KCEMS's policies, procedures or practices should be modified or discontinued, and to independently evaluate whether or not the recommendations made by this Office should be implemented.



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