



OTTAWA COUNTY SHERIFF'S DEPARTMENT

Special Investigative Audit

June 16, 2020

Cindy Byrd, CPA
State Auditor & Inspector

OTTAWA COUNTY SHERIFF'S DEPARTMENT

OTTAWA COUNTY, OKLAHOMA

SPECIAL INVESTIGATIVE AUDIT

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TO THE OTTAWA BOARD OF COUNTY COMMISSIONERS

Pursuant to your request, and in accordance with the requirements of 74 O.S. § 212(I), we performed an investigative audit of the Ottawa County Sheriff's Department for the period July 1, 2016 through June 30, 2019. When the examination warranted this scope was expanded.

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 services to the taxpayers of Oklahoma is of utmost importance.

This report is a public document pursuant to the Oklahoma Open Records Act in accordance with 51 O.S. §§ 24A.1, *et seq.*

Sincerely,



CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR





Executive Summary

Why We Conducted This Audit

We performed an audit of selected concerns of the Ottawa County Sheriff's Department at the request of the Board of County Commissioners of Ottawa County, Oklahoma, pursuant to 74 O.S. § 212(I).

What We Found

- The overall fiscal management of the Sheriff's Department contributed to the need for supplemental appropriations over a 3-year period of almost \$435,000. (Pg. 2)
- Sheriff Floyd improperly utilized the Department's credit card, charging \$1,132.78 in unallowable travel expenses for him and his spouse on a conference trip to Reno, Nevada. Floyd also charged \$237.01 in questionable expenditures for lodging, meals, and fuel following a trip to the annual Sheriff Association Conference. (Pg. 3-6)

Overall, the Department did not properly manage the credit card. The Department paid interest on purchases made, issued more cards than allowed by statute, paid sales tax on exempt purchases, and did not maintain adequate documentation to support all transactions. (Pg. 7-8)

- Obligations incurred in FY2019, totaling \$34,554.69, were not timely encumbered and were paid with FY2020 funds in violation of law. (Pg. 8-9)

We also noted multiple violations of purchasing statutes. Almost 40% of purchase orders reviewed were not timely encumbered. Seven purchase orders were not supported by receiving reports, one purchase order was not signed by the majority of the Board of County Commissioners, and state contract records were not maintained by the County Clerk or the County Sheriff to support that 13 lease-purchased vehicles had been properly bid through state contract pricing. (Pg. 10)



**Executive Summary
(continued)**

- We were unable to locate the deposit of \$4,420.71 in cash bonds received by the Sheriff's Department. Additionally, cash bond receipt forms were not consistently completed, all cash bonds that were received were not deposited daily or deposited directly in the official depository as required by statute. (Pg. 11-13)
- Inmate trust fund receipts were not deposited daily and checks were issued directly from the Inmate Trust Fund checking account to outside vendors and entities, a practice not allowed per statute. (Pg. 13-15)
- Department payroll time records were not consistently maintained or properly completed for all Department employees. The Department overwrote leave and comp time records. The overwriting of these files on a monthly basis, resulted in monthly leave balances not being maintained which prohibited the ability to confirm if annual leave and comp time balances were recorded, tracked, and paid properly. (Pg. 15-17)
- The Department received donations, including several for a 2019 Christmas party, that were not presented to the Board of County Commissioners for acceptance and approval as required by statute. (Pg. 18-20)

A fundraiser and the proceeds from the fundraiser were also not approved or accepted by the Board of County Commissioners until over two months after the event was held. (Pg. 20-21)

- The Sheriff's Department failed to deposit grant checks received from Northeastern Oklahoma A&M (NEO A&M) College in a timely manner, holding one of the checks for over two months. The grant checks totaled \$10,000. (Pg. 22)

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Introduction The office of County Sheriff in the State of Oklahoma was created under the Oklahoma Constitution and has all of the rights and authorities of a constitutionally established office. The County Sheriff, an elected position, is the chief law officer in the county and is responsible for preserving the peace and protecting life and property across the county. Jeremy Floyd, the current sheriff of Ottawa County (County), was elected on November 8, 2016, and took office on January 2, 2017.

The Board of County Commissioners acts as the principal administrators of the county and the county sheriff is accountable to the Board of County Commissioners for the financial management of the office.¹

Other elected Ottawa County officials as of June 2020 include:

Mike Furnas	District 1 Commissioner
Chad Masterson	District 2 Commissioner
Russell Earls.....	District 3 Commissioner
Robyn Mitchell	County Clerk
Kathy Bowling.....	County Treasurer
Becky Smith.....	County Assessor
Cassie Key	County Court Clerk
Kenny Wright.....	District Attorney

The Ottawa County Board of County Commissioners (BOCC) requested an investigative audit of the Ottawa County Sheriff’s Office on April 15, 2019. After interviews with elected officials, and a review of the issues, the following objectives were identified:

- 1) Evaluate budgetary issues.
- 2) Determine whether credit cards were lawfully obtained and if credit card expenditures were for a public purpose, properly documented, and approved.
- 3) Determine whether cash bonds and inmate trust fund revenues and expenditures were properly receipted and deposited and whether expenditures from the inmate trust fund were allowable.
- 4) Review possible noncompliance with purchasing procedures over the expenditure of County funds.
- 5) Determine whether employee’s accrual of annual and compensatory leave was properly documented and appropriate.
- 6) Determine if all bank accounts were lawfully maintained under the control of the County.
- 7) Review compliance over donations and fundraising activities.

These concerns were used to develop the ‘Objectives’ addressed in the following report.

¹ 19 O.S. § 339(A)2

Objective 1

Budgetary Issues

To ensure fiscal responsibility and accountability Oklahoma law requires local government to prepare an annual Estimate of Needs, or budget.² The financial management and oversight of the budget is a joint effort of the elected county officials, the BOCC, and the County Excise Board.

Compliance with county internal policies and procedures, along with compliance of all statutes governing county finances, purchasing, and employment helps ensure that each county official complies with budgetary requirements and properly administers the funds appropriated to their office.

According to the County’s annual Estimate of Needs, the net supplemental adjustments made to the Sheriff’s budgets in FY2017, FY2018, and FY2019 totaled \$434,504.80³.

Fiscal Year	Original County Sheriff Appropriations	Supplemental Adjustments Added	Supplemental Adjustments Cancelled	Net County Sheriff Appropriations
2017	\$1,727,906.16	\$30,969.86	-	\$1,758,876.02
2018	\$1,768,178.90	\$399,189.69	-	\$2,167,368.59
2019	\$1,700,000.00	\$10,000.00	\$5,654.75	\$1,704,345.25
Total	\$5,196,085.06	\$440,159.55	\$5,654.75	\$5,630,589.86

The fiscal management of the Sheriff’s Department, which contributed to the need for supplemental appropriations, has resulted in a very contentious environment among Ottawa County officials. The amount of time, effort, and discourse spent on the issues of the County Sheriff’s budget and related financial activity, by all parties involved, has been detrimental to the management of the County as a whole.

As noted in the following pages of this report, the exceeding of budgeted appropriations, which resulted in the need for supplemental appropriations, appeared to be facilitated by Sheriff Floyd’s non-compliance with policies, procedures, and statutes. After numerous discussions in BOCC meetings regarding the proper processes for budget compliance and possible corrective action, Sheriff Floyd continued to exhibit a disregard for the budget process. As a result of this overspending, the County struggled to fund all other necessary operations.

As noted above, the fiscal management and oversight of the budget is a joint effort of the elected county officials, the BOCC, and the County Excise Board. This joint effort is also necessary in the management of county finances, including, but not limited to, encumbrances, purchasing, payroll, depositing and recording of revenue.

² 68 O.S. § 3002-3004

³ Supplemental Adjustments Added minus Supplemental Adjustments Cancelled (\$440,159.55-\$5,654.75=\$435,504.80)

This report details multiple violations of law, policy, and procedures committed by Sheriff Floyd. However, it should also be noted that the BOCC, the County Excise Board, and other elected county officials share some responsibility in the ongoing process of non-compliance by not exercising their authority to reject or deny any or all improper or unlawful transactions.

Objective 2

Credit Cards

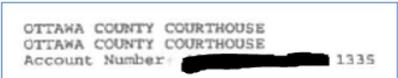
The State Auditor and Inspector's Office (SA&I) reviewed the Ottawa County Sheriff Department's (the Department) credit card activity from the time period Sheriff Floyd took office, January 2, 2017, through June 30, 2019.

Our objectives were to determine whether:

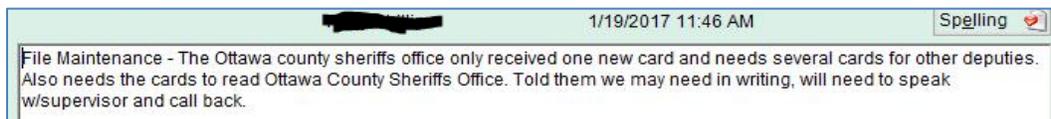
- 1) The credit card was legally obtained;
- 2) The credit card expenditures were for proper, public purposes;
- 3) The credit card expenditure records included proper supporting documentation; and
- 4) The credit card charges were properly approved.

Finding *The Department's credit card was not maintained in accordance with statute.*

When Sheriff Floyd took office in January 2017, a credit card was assumed from the previous administration. Per the Tulsa Teachers Credit Union (TTCU), this card was opened approximately January 2000, and was in the name of the "Ottawa County Courthouse" as of January 2017.

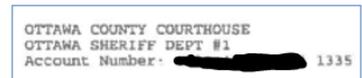


Per the file notes of TTCU, on January 19, 2017, a request was made to transfer the account to read "Ottawa County Sheriff's Office" and to issue several more cards. The notes stated:



Effective April 2017, the cards were changed to read "Ottawa Sheriff Dept #1" in violation of 19 O.S. § 1506 which states in part:

*The sheriff may request the board of county commissioners of the county to apply for a credit card or cards for use by the sheriff's department. **The application shall be made in the name of the county and any credit cards issued must be issued in the name of the county only.** The board of county commissioners shall then issue the card or cards to the office of the sheriff. [Emphasis added]*



Finding *Sheriff Floyd utilized the Department's credit card charging \$1,132.78 in unallowable travel expenses for him and his spouse on a conference trip to Reno, Nevada.*

Sheriff Floyd and his spouse attended a conference of the Western States Sheriff's Association in Reno, Nevada, from March 4, 2018 through March 9, 2018. The trip, including airline tickets, airline upgrades, hotel room upgrades, and meals, was charged on the Department's credit card and paid for with County funds.⁴

Of the \$3,062.65 paid for the trip, \$1,132.78 was spent in violation of law. Improper charges for the Sheriff, totaling \$234.70, consisted of hotel room upgrades and airfare upgrades. Improper charges benefitting the Sheriff's spouse, totaling \$898.08, consisted of airfare, airfare upgrades, conference registration fees, and meals.

Unallowable Costs Charged for Sheriff Travel		
Vendor	Purpose	Amount
Peppermill Resort	Upgraded Hotel Room	\$169.50
American Airlines	Main Cabin Extra Upgrade	\$34.86
American Airlines	Preferred Seats Upgrade	\$30.34
Total		\$234.70

Hotel Room Upgrade – Hotel lodging costs which exceed the single occupancy room rate are not allowed by statute. Title 74 O.S. § 500.9(C) states in relevant part:

*State officers or employees attending[...]conferences[...]conducted at a designated hotel [...] shall be reimbursed the actual lodging expense **not to exceed the single occupancy room rate** charged by the designated hotel[...]Receipts issued by the hotel[...]shall accompany claims for reimbursement. [Emphasis added]*

The designated hotel had an established nightly rate of \$80.00 plus taxes and fees. Sheriff Floyd chose to upgrade his room, at a cost of an additional \$33.90 per night for five nights, resulting in a total upgrade charge of \$169.50.

ROOM UPGRADE		33.90
\$30 PER NIGHT PLUS TAX		
ROOM CHARGE P 672		80.00

Airfare Upgrades - 74 O.S. § 500.4(A) provides that reimbursement for fares paid for airplane transportation *shall not exceed coach class fare*. The main cabin and preferred seat upgrades acquired by the Sheriff resulted in charges that exceeded coach class fare; thus, they were not statutorily allowed. The airfare upgrade charges were divided equally between the Sheriff's expenses and the Sheriff's spousal expenses.

Main Cabin Extra	\$69.72
Preferred Seats	\$60.68

⁴ The Sheriff did not file a travel claim in relation to the trip to Reno. All costs were charged to the credit card.

Unallowable Costs Charged for Spousal Travel		
Vendor	Purpose	Amount
American Airlines	Spouse Airline Ticket	\$726.00
Western States Sheriff's Assn.	Spouse Meeting Registration	\$75.00
American Airlines	Main Cabin Extra Upgrade	\$34.86
American Airlines	Preferred Seats Upgrade	\$30.34
Café Espresso/Peppermill	Meal Cost	\$14.07
Biscotti's/Peppermill	Meal Cost	\$13.67
McDonald's	Meal Cost	\$4.14
Total		\$898.08

Spousal Travel – Travel expenses paid by the County should be limited to actual expenses incurred as part of an officer's official duties. Title 19 O.S. § 1506(A) specifies that purchases made with a sheriff department's credit card shall be limited to actual expenses for travel out of the county by the county sheriff or deputies to perform their official duties. Expenses for the sheriff's spouse would not be allowable.

The spousal airline ticket and upgrades were unallowable costs totaling \$791.20. The documentation attached to the purchase order submitted for reimbursement of airline costs did not specify who the second airline ticket was for and/or who traveled with the Sheriff on the Reno trip. Copies of the airline tickets were obtained by SA&I directly from the airline, confirming that Sheriff Floyd's spouse traveled with him and that the Department's credit card was charged for the trip.

American Airlines
DETAILED RECEIPT

PASSENGER NAME: **FLOYD/MELLISA**
TICKET NUMBER: **0012175868543**
DATE OF ISSUE: **1-Mar-2018**

FORM OF PAYMENT: **VI 42XXXXXXXXXXXX1335** CURRENCY: **USD**

ACCOUNT DESCRIPTION	AMOUNT
UNEARNED REVENUE	632.56
SYS GEN PFC JLN	4.50
SYS GEN PFC DFW	4.50
SYS GEN PFC RNO	4.50
SYS GEN PFC DFW	4.50
US TAX	47.44
SECURITY SERVICE FEE	11.20
U.S. SEGMENT TAX	16.80
TOTAL:	726.00

24431068061978000629807 FORT WORTH, TX
AMERICAN AIR0012175868543 726.00
FORT WORTH, TX

Finding ***Sheriff Floyd charged \$237.01 in questionable expenditures to the Department credit card for lodging, meals, and fuel following a trip to the annual Sheriff Association Conference.***

The Oklahoma Sheriff's Association held their annual fall conference in Oklahoma City between August 5, 2019 and August 9, 2019. Although the conference ended at 5 p.m. on Friday, August 9th, Sheriff Floyd stayed an extra night in a hotel incurring an additional lodging charge of \$95.00. He also paid for breakfast at the Waffle House on Saturday morning for himself and a reserve deputy at a cost of \$24.14. There was no receipt provided to the County Clerk's office for the meal.

Sheriff Floyd drove his personal vehicle to the training and utilized the Department's credit card for fuel, at cost of \$117.87. Although allowed to drive his personal vehicle for out-of-county travel, he should not have charged the fuel on the credit card. Instead, he should have filed a travel claim for mileage reimbursement. However, it should be noted that the costs to the county was less with the fuel purchase than it would have been if a travel claim had been filed.

Finding ***The County Undersheriff incurred \$1,462.88 in travel costs to attend a Harley Davidson training class, despite the fact that the Department does not have a motorcycle unit.***

Undersheriff Dan Cook made a trip to Milwaukee, WI, in May 2018, to attend a Harley-Davidson Police Technical Training School. The cost of the trip including registration, fuel, meals, parking, and hotel stay, totaled \$1,462.88.⁷

Sheriff Floyd stated that Cook had already went through four of the five training series offered by Harley Davidson before he came to the Ottawa County Sheriff's Department. Per Floyd, the Department paid for the fifth block of training (the Milwaukee trip) in order to allow Cook to complete the series and because he received training hours for the class. Floyd also stated that Cook does perform motorcycle patrol training for other law enforcement agencies.

As the flyer for the training stated, the class was to bring training for "officers regularly employed by those law enforcement agencies using Harley-Davidson Police Motorcycles." The Department does not have a motorcycle patrol unit. Although properly approved by the Sheriff and the BOCC, it is still questionable as to whether these costs were necessary expenditures for the Department.

Finding ***The Department did not properly administer the use of, or provide adequate oversight of, the credit card. The Department paid interest on purchases made, issued more cards than allowed by statute, paid sales tax on exempt purchases, and did not maintain adequate documentation to support all transactions.***

⁷ Registration fees of \$595 were paid on Purchase Order No. 3391 through the Sheriff Service Fee Account. Travel expenses, totaling \$867.88, including fuel, meals, parking, and hotel were charged on the Department's credit card.

- Interest totaling \$218.78 was paid on credit card balances between March 2017 and July 2019. Title 19 O.S. §1506(C) reflects that payments on credit card bills shall be made in a timely manner so that no interest charges or penalties accrue.
- The Department paid sales tax and occupancy tax on fourteen of twenty-four in-state hotel stays.
- The Department issued at least three credit cards. Statutes limit a county to two as defined in 19 O.S. § 1507 which states in part:

*For counties with a population less than fifty thousand (50,000) persons, according to the latest Federal Decennial Census, no more than **two cards** shall be issued. [Emphasis added]*

- Supporting documentation could not be located for twelve of the eighty-five credit card purchases reviewed. Ten purchases had no receipts to support costs totaling \$1,757.90, and two purchases had no agendas or trip itineraries to support costs totaling \$481.26. Per 19 O.S. §1506(D):

All receipts for charges made by use of any card issued to a county shall be returned to the county commissioners in order to facilitate accurate records of total monthly expenditures for which the county will be obligated.

Objective 3

Expenditures

All governmental entities are required to encumber funds prior to making an expenditure, ensuring funds are available **before** obligating the county of the expenditure. It also serves to set-aside the funds so that they are reserved for the costs to be incurred.

This process of governmental accounting serves as a budgetary tool to ensure that a department stays within the confines of its budget and does not spend more than the amount available. In the event a department exceeds its budgetary limits and there are no other available funds, this could result in a judgment levied against a county which may result in increased property taxes.

Finding ***Obligations incurred in FY2019, totaling \$34,554.69, were not timely encumbered and were paid with FY2020 funds in violation of law.***

Between November 2018 and June 2019, seven invoices, totaling \$34,554.69, were in the possession of the Sheriff's office that had been incurred as official debt of the County, but were not encumbered and were not paid.

FY2019 Expenses Paid with FY2020 Funds			
Purchase Order	Vendor	Service Date	Amount
628	Miami Public Utilities	May 2019 – June 2019	\$71.39
629	Miami Public Utilities	May 2019 – June 2019	\$9,113.38
630	Clearwater Enterprises	May 2019	\$382.95
631	OK Natural Gas	June 2019	\$146.13
632	CLEET	Sept 2018 – Dec 2018	\$1,770.00
633	Turn Key Health	June 2019	\$11,649.42
634	Turn Key Health	November 2018	\$11,421.42
Total			\$34,554.69

According to Article 10 § 26 of the Oklahoma Constitution and 2013 OK AG 4, prior year expenses cannot be paid with current year funds. Expenses if incurred, should be encumbered by June 30 of a given fiscal year, and paid with those years' funds by September 30 of the subsequent fiscal year.

Article 10 § 26 as referenced in 2013 OK AG 4:

*The intention and plain purpose of section 26, art. 10, of the Constitution is to require [subdivisions] to carry on their corporate operations upon the cash or pay as you go plan. **The revenues of each year must take care of the expenditures of such year;** and any liability sought to be incurred by contract, express or implied, executed or executory, in excess of such current revenue in hand, or legally levied, is void, unless it be authorized by a vote of the people and within the limitations therein provided. [Emphasis added]*

Item 13 of the June 24, 2019, BOCC meeting and Item 8 of the June 28, 2019, BOCC meeting both reflected that the existence of outstanding invoices and unpaid personnel in the Sheriff's department was known and being discussed publicly among Ottawa County officials. All three county commissioners and the District Attorney were present at both meetings.

13. No action taken on possible action of outstanding invoices, and unpaid personnel within the Sheriff's department. The County Clerk and Sheriff need to look over the invoices and balance amounts.

8. No action taken on outstanding invoices, and unpaid personnel within the Sheriff's department. The Sheriff presented updated invoices and amounts and the Board recommended that he pay them with next year's budget.

Without any further documented public discussions after the June 28, 2019, meeting, the FY2019 outstanding invoices were encumbered on purchase orders against “Fiscal Year 2019-2020” appropriations. The purchase orders were approved for payment in the July 22, 2019, BOCC meeting as regular claims paid.

4. Motion by Earls, second by Furnas, to approve the following claims: 1 GUY ENGINEERING \$9,630.68 50 TOUCHTONE COMMUNICATIONS \$20.90 51 HOMETOWN BOTTLED WATER \$12.50 52 CODA \$100.00 53 AVC FUND \$185.00 54 TRACTOR SUPPLY \$36.93 55 LAKELAND OFFICE SYSTEMS \$428.00 56 AT&T CAPITAL SERVICES \$1,251.84 57 CRAIG CO REG DETENTION \$1,700.00 58 AT&T \$333.20 59 SPARKLIGHT CABLE \$79.84 60 TOUCHTONE COMMUNICATIONS \$42.47 35 MIAMI PUBLIC UTILITIES \$71.39 36 MIAMI PUBLIC UTILITIES \$9,113.38 37 CLEARWATER ENTERPRISE \$382.95 38 OK NATURAL GAS \$146.13 39 COUNCIL ON LAW ENFORCEMENT ED \$1,770.00 40 TURN KEY HEALTH CLINICS \$11,649.42 41 TURN KEY HEALTH CLINICS \$11,421.42 32 AADVANTAGE LAUNDRY SYSTEMS \$179.00 33

Purchase	
Order No.	000634
I approve the processing of this purchase request and the encumbering on the designated account to the maximum of	
11,421.42	Account 0001-2-0400-2070
07/16/2019	
Date	Requisitioning County Official
04-L	
Fiscal Year 2019-2020	

General Expenditures

A sample of Department purchase orders were reviewed to determine that related expenditures were:

- 1) Charged to the proper fund and account;
- 2) Properly approved by the County Clerk’s office;
- 3) Properly approved by the Board of County Commissioners;
- 4) Supported by adequate documentation (invoice, receiving report, etc.);
- 5) Properly and timely encumbered; and
- 6) Charged to the proper period.

Finding *In our review of expenditures, we noted multiple violations of purchasing statutes.*

- Twelve of thirty-one, almost 40% of purchase orders reviewed were not timely encumbered. Title 62 O.S. § 310.1 requires that all purchase orders and contracts be submitted, or encumbered, prior to the time the commitment is made.
- Seven purchase orders were not supported by a receiving report. Title 19 O.S. 1505(E) defines the “procedure for the receipt of items” requiring that a receiving report be completed upon the delivery of purchases.
- One purchase, for payment on a leased vehicle, led to the review of multiple vehicles that were represented as purchased through the state contract. The handling of the purchase of the vehicles as a lease-purchase was verified. However, state contract records were not maintained by the County Clerk or the County Sheriff to support that the vehicles had been properly bid through state contract pricing.
- One purchase order was not signed by the majority of the Board of County Commissioners. Although the purchase was for the benefit of the Sheriff’s Office, the payment should not have been certified and paid by the County Clerk without two BOCC signatures.

<p>CHARGE & INVOICE TO:</p> <p>ROBYN MITCHELL County Clerk 102 E CENTRAL AVE, SUITE 103 Billing Address MIAMI, MIAMI 74354 City, State, Zip Code</p> <p><small>I hereby certify that the invoice, receiving report and delivery documentation have been compared to this purchase order, and any discrepancies have been reconciled as noted above. This purchase order is therefore approved for consideration for payment by the governing board.</small></p> <p>1-28-19 Date</p> <p><i>Y. Mitchell</i> County Clerk/Deputy 1-28-19 Date Returned For Filing For Consideration By The Governing Board</p>	<p>APPROVAL BY GOVERNING BOARD</p> <p><small>This claim is approved for payment in the amount indicated above (Signed by at least two members.) District Attorney is approving Officer of expenditures for that office. 19 Okl. St. Ann. S 326.</small></p> <p>2-11-19 Date <i>Carol Mitchell</i> Chairman Member Member</p> <p>PAYMENT RECORD</p> <p>Warrant Number 22 Amount \$ 188.65</p> <p><small>Pursuant to 62 Okl. St. Ann. S 310.8, the Encumbering Officer has the approving authority for payment of requests with attached invoices against Governing Board approved Blanket Purchase Orders. Therefore, I hereby authorize payment of the attached approved invoice.</small></p>
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Appropriation Account
1235-2-0400-2202
Warrant Number

Objective 4 Cash Bonds

The Sheriff's Department may collect cash bonds, or bail, after normal working hours and on weekends. Receipts should be issued for all cash bonds received and all funds should be deposited into the Sheriff's official depository account with the County Treasurer. Disbursements of these funds should be on official depository vouchers and made out to the court⁸ to whom the money is owed. The court receiving the depository voucher should in turn issue a receipt to the Sheriff's office for the voucher amount received.

Our objective was to determine whether cash bonds were properly received and deposited and disbursed to the applicable court of record. All bonds received between July 1, 2016 and June 30, 2019, were examined.

Finding *We were unable to locate documentation that deposits totaling \$4,420.71 in cash bonds received by the Sheriff's Department had been made.*

Between June 2016 and June 2019, the Department receipted \$85,312.28 in cash bonds. Of these, \$23,404.33 could not be traced to the deposit records of the County Treasurer or the court records of the County Court Clerk.

City, town, and Native American tribal governments within Ottawa County were contacted in an attempt to account for these transactions. As a result of this effort, we were able to account for an additional \$18,983.62 in cash bonds that had been receipted by the Sheriff's office. The remaining \$4,420.71 could not be traced to any deposit or any court posting with the County Treasurer, the County Court Clerk, or to a city, town, or tribal government.

⁸ The county court clerk, a municipal court clerk, or a tribal court clerk.

The unaccounted-for cash bonds of \$4,420.71 will be referred to the SA&I County Audit Division for further follow-up.

Finding *All cash bonds were not deposited in the official depository as required by law.*

The Department did not deposit all cash bonds in the official depository. Instead they allowed some arresting jurisdictions to “pick-up” their cash bonds or delivered the cash bonds to them. This is a violation of 19 O.S. § 682 which requires that all money be deposited daily with the County Treasurer in the official depository, stating in part:

It shall be the duty of each and every county officer... to deposit daily in the official depository... all monies, checks, drafts, orders, vouchers, funds, rentals, penalties, costs, proceeds of sale of property, fees, fines, forfeitures and public charges of every kind received or collected by virtue or under color of office.

Individuals arrested by city, town, or Native American tribal law enforcement officers are, at times, incarcerated in the county jail. Cash bonds received for these inmates were not consistently being deposited with the County Treasurer.

The Sheriff's Department was delivering cash bonds directly to the arresting entities,⁹ or allowing the entities to collect the funds at the county jail. Cash should not be exchanged between entities. All cash bonds should be deposited with the County Treasurer and disbursed on depository vouchers issued through the Sheriff's official depository account.

Finding *Cash bond receipts and deposits were not being properly completed or deposited timely.*

- Receipts could not be located for \$5,712.50 in cash bonds deposited with the County Treasurer. Failure to issue receipts for all monies received resulted in incomplete and inaccurate records and increased the potential for misappropriation.
- Cash bond receipts were not filled out in their entirety. Several receipts did not have the name of the deputy or official issuing the receipt, or the name was not legible. Receipts also did not note the method or amount of the payment or the name of the inmate the payment was intended for. The lack of identifying information made it more difficult to trace receipts to deposits or to locate the posting of cash bonds.

⁹ i.e. City of Quapaw, City of Commerce, Quapaw Nation, etc.

- Cash bonds were not being deposited daily as required by law. Title 19 O.S. § 682, as referenced in the finding above, requires all funds be deposited daily.

Objective 5

Inmate Trust Fund

In accordance with 19 O.S. § 531(A) county sheriffs may establish a checking account to be designated the "Inmate Trust Fund Checking Account." The county sheriff is to deposit all monies collected from inmates¹⁰ incarcerated in the county jail into this checking account and may write checks to the Sheriff's Commissary Account for purchases made by inmates during their incarceration. All remaining funds are to be paid to the inmate upon discharge or transferred with the inmate to another correctional facility.

Title 19 O.S. § 180.43(D) allows each county sheriff to operate, or contract the operation of, a commissary for the benefit of persons lawfully confined in the county jail under the custody of a county sheriff. Funds maintained in the Inmate Trust Fund Checking Account may be expended by an inmate for commissary items.

During the period reviewed, the Sheriff's office contracted with Tiger Commissary to operate the commissary for the Ottawa County Jail.

Inmate Trust Fund and commissary activity was reviewed to determine whether:

- 1) Funds that were posted to inmate's accounts were deposited¹¹; and
- 2) Disbursements were made to an inmate upon their release, to the correctional facility upon an inmate's transfer, or for deposit into the Sheriff's Commissary Fund.

Finding ***Inmate trust fund receipts were not deposited daily.***

Three months of inmate trust fund postings were scheduled and traced to the corresponding deposits of the funds. Funds were being deposited, but deposits were not being made on a daily basis. Funds were consistently held for 3-4 days and at times up to 10 days before deposit.

According to the Standard Operating Procedures issued by SA&I, funds received should be deposited daily into the Inmate Trust Fund Bank Account.

¹⁰ Funds collected for the benefit of the inmate from others are also deposited into this account.

¹¹ Three months of inmate trust transactions were traced to deposits and to inmate accounts.

Finding ***Checks were issued from the Inmate Trust Fund checking account to outside vendors and entities, a practice not allowed under statute.***

Inmate Trust Fund checks were reviewed to determine if the checks had been issued for a statutorily allowed purpose. According to 19 O.S. § 531(A), the county sheriff may write checks from the Inmate Trust Fund Checking Account for only two purposes. The statute states in part:

The county sheriff shall deposit all monies collected from inmates incarcerated in the county jail into this checking account and may write checks to the Sheriff's Commissary Account for purchases made by the inmate during his or her incarceration and to the inmate from unencumbered balances due the inmate upon his or her discharge.

Checks issued to the “Sheriff’s Commissary Account” are payable to the Ottawa County Treasurer for commissary transactions incurred by the inmate¹². A sample of these checks were traced to deposits in the official depository account. We found no exceptions with these transactions.

The second type of allowed transaction is for payments “due the inmate upon his or her discharge.” Checks issued for \$100 or more, payable to an individual, were traced to jail booking information or court records to verify that the disbursements were to individuals that had been incarcerated. We found no exceptions with these 22 transactions.

Payments “due an inmate upon his or her discharge” are also issued directly to a correctional facility when an inmate remains incarcerated and is transferred to another facility. We confirmed that checks for \$100 or more, payable to a correctional facility with the Oklahoma Department of Corrections, were received by each acquiring facility. We found no exceptions with these 26 transactions.

Further review of checks issued from the Inmate Trust Checking Account reflected that 18 checks, totaling \$2,650.44, were not allowable transactions and were issued in violation of 19 O.S. § 531(A).

- Ten checks were issued to the Ottawa County Court Clerk for court appointed attorney costs;
- Three checks were issued to the U. S. District Court Clerk for filing fees;
- Two checks were to individuals for a “release” of funds from an inmates account;
- One check was release to an individual for a “bond fee”;
- One check was issued to Tiger Commissary for commissary services; and
- One purchase was payable to a local grocery store for commissary items.

¹² Allowed personal items, food products, phone cards, etc.

Title 19 O.S. § 531(C) instructs that SA&I shall prescribe procedures for the operation of the Inmate Trust Fund Checking Account. These procedures are defined in detail in the “Inmate Trust Fund Checking Account & Sheriff's Commissary Fund Standard Operating Procedures” which can be accessed on our website.¹³ The Department should access these Procedures and utilize them in the management of their Inmate Trust Fund financial activity.

Objective 6

Payroll

Claims were made that Department employees were allowed to accrue and be compensated for significant amounts of compensatory (comp) time and that the excessive amount of related compensation resulted in substantial costs for the Department. It was also purported that payroll for the Department was not handled in accordance with County policy and that adequate documentation was not available to support comp time, annual leave, and related payroll transactions.

Based on these concerns, the Department's payroll and leave activity were reviewed to determine whether the Department complied with policy and procedures, including whether:

- 1) Time records existed and were maintained;
- 2) Annual leave and comp time were documented and properly approved; and
- 3) Annual leave and comp time paid were appropriate.

Time Records

Finding *Time records were not consistently maintained or properly completed for all Department employees.*

The “Employee Personnel Policy Handbook” (Handbook) for Ottawa County defines the requirements for Time Recording. The Handbook requires that “accurate records of the actual hours worked” be kept and checked for accuracy.

TIME RECORDING (NONEXEMPT EMPLOYEES)

The County is required by law to keep accurate records of the actual hours worked by the nonexempt employees, including hours worked each day and total hours worked each work week. Nonexempt employees must use time clocks, timecards, or other similar means of accurately recording their regular hours worked, meal periods, overtime, absences, holiday and vacations. Time records should be carefully checked for accuracy as paychecks will be calculated according to the information shown on them unless the information is determined to be erroneous.

¹³ www.sai.ok.gov

We reviewed time reporting for 10 employees for the period of July 2016 through July 2019. Our review reflected that:

- 47 of 244 required timesheets were missing;
- 15 of 197 provided timesheets were not signed by the employee; and
- 101 of 197 provided timesheets were not approved by a supervisor.

Time records should be maintained for every employee for all time periods worked. Timesheets should be signed by the employee indicating their acknowledgment of hours worked and be signed or initialed by the employee's supervisor indicating approval of hours worked, leave taken, or comp time accrued.

The timesheets utilized by the Department included a designated sign-off reflecting that the employee and the sheriff, or a supervisor, had attested to the hours worked and services rendered. Following are examples of unsigned records.

I certify that the above record of my hours worked are true and correct according to the best of my knowledge and belief.	To the best of my knowledge and belief, the above named employee rendered the services claimed.
EMPLOYEE SIGNATURE: _____	SHERIFF: _____
CODES FOR HOURS WORKED: A- ANNUAL C- COMPENSATORY H- HOLIDAY S- SICK E- ENFORCED J- JURY DUTY L- LEAVE W/O PAY	

OTTAWA COUNTY SHERIFF'S OFFICE

OVERTIME EARNED This Form Is To Be Used for COMP TIME/HOLIDAY PAY

EMPLOYEE NAME: [REDACTED] SHIFT: Eves

HOURS WORKED	DATE	HOURS EARNED
HOLIDAY* <u>1900-2300</u> @ 1.5 X HOURS		
CIVILIAN/CERTIFIED <u>4</u> @ 1.5 X HOURS OVER ⁴⁰	<u>4/5/18</u>	<u>6</u>
REASON: <u>Covering shift in Dispatch</u>		
EMPLOYEE SIGNATURE: [REDACTED]	SUPERVISOR'S SIGNATURE: _____	DATE: _____

ATTENTION: This Form MUST be submitted with your monthly time sheet

When timesheets are not adequately maintained, reviewed, and approved, the accuracy of payroll, along with the accrual and use of leave and comp time cannot be verified, reconciled, or properly monitored.

Vacation Leave and Comp Time

Finding

The Department overwrote leave and comp time records. The overwriting of these files on a monthly basis, resulted in monthly leave balances not being maintained which prohibited the ability to confirm if annual leave and comp time balances were recorded, tracked, and paid properly.

The Department did not *retain* the monthly annual leave, sick leave, and comp time balances for each employee. Balances were maintained on an excel spreadsheet that was overwritten each month with current leave balances. The prior month balances were lost at the time that current months balances were entered.

Per the County Clerk's Office, from July 2016 to August 2019, the employees of the Department were paid a total \$170,401.65 for accrued annual leave and comp time. Because prior leave and comp time balances were not maintained, the amounts accrued or used could only be observed for the current reporting period. As a result, payments made to employees for prior periods could not be verified for accuracy.

Other Employment Issues

Finding ***The Department failed to properly enroll a newly hired employee with the County Clerk's Office prior to submitting time worked for payment.***

The County Clerk enrolled a newly hired employee on August 5, 2019. At the end of the monthly reporting period the Department submitted a time record for the employee indicating the new hire had worked from July 20, 2019 to August 19, 2019, which included fifteen days before his official enrollment with the County.

County policy instructs that all new employees will enroll as an employee through the County Clerk's office, policy states:

All new employees, upon instruction from the elected official, will report to the County Clerk's Office for enrollment as a county employee.

Failure to immediately enroll a new employee results in budgetary problems which has been an ongoing struggle for this department. Prior to adding additional payroll expenses, the Sheriff's budget must be reviewed to ensure funds are available to fund the new hire. Communication between the Sheriff's office and the County Clerk's office, that is responsible for issuing payroll, is vital to ensure the County as a whole can fund its necessary operations.

Employees should not be allowed to work or be paid by the County before being officially enrolled through the County Clerk's Office. Unauthorized employment violated County policy and exposed the County to employment liability concerns.

Objective 7

Outside Bank Accounts

Finding ***The Sheriff's Department utilized three bank accounts outside of the authority of the County.***

- The “Ottawa County Sheriff's Office Reserve” account was opened in 1993 by the previous sheriff to benefit reserve deputy sheriffs that volunteered with the Department. Sheriff Floyd's office continued using this account, updating the authorized signors for the account on April 17, 2017.
- The “Ottawa Co Sheriff K9” account was opened on March 31, 2018, for the purpose of assisting a deputy sheriff with his K9 dog and for funding a prospective K9 unit.
- The “Ottawa County Sheriff's Office ACU” account was opened on March 31, 2018, for the purpose of funding an animal control unit.

These three accounts were not authorized bank accounts of the Department and should not have been utilized for deposits or disbursements of funds. Funds deposited outside of the purview of the County Treasurer¹⁴ and the disbursements of these funds were in violation of 19 O.S. § 623 which states in part:

It shall be his¹⁵ duty to receive all monies belonging to the county from whatever source they may be derived, and other monies which by law are directed to be paid to him, and all monies received by him for the use of the county shall be paid by him only on the warrants of the board of county commissioners, drawn according to law, and all other monies shall be paid over by him as provided by law.

All three bank accounts were closed in July 2018. The remaining funds were transferred to the County Treasurer official depository on August 6, 2018.

Objective 8

Donations and Fundraisers

Background County Officials were concerned that the Sheriff's Department had received donations that were not approved by the BOCC prior to receipt. There were also concerns that funds had been improperly solicited for a Christmas party and that a fundraiser held by the Department was mismanaged.

Statute allows for the receipt of donations on behalf of the County, but only at the discretion of the BOCC. Title 60 O.S. § 390 states in part:

The board of county commissioners of each county of the state...is hereby authorized in its discretion to accept, upon behalf of such county...any gift, testamentary or otherwise, whether unconditional or conditional, of any property, whether real or personal or both, to such county...

¹⁴ Other than an Inmate Trust Fund Checking Account as authorized per 19 O.S. § 531(A).

¹⁵ The county treasurer.

Donations

Finding *The Sheriff's Department received several donations that were not presented to the BOCC for acceptance and approval as required by 60 O.S. § 390.*

The County Sheriff's Department received the following donations that were not properly accepted by the BOCC:

- Law Enforcement Supply, a federal agency, donated the use of a Humvee vehicle to the County Sheriff's Department. The donation of the Humvee was never brought before the BOCC for acceptance.
- Documentation from the Wyandotte Nation indicated six tasers were donated to the Department. Sheriff Floyd said the tasers were loaned to the Department, but Wyandotte Nation records reflected that the tasers had been donated. The tasers were listed on the Department's inventory records.

Pursuant to P.L. 638, the following list of personal property is being:

Donated	<input checked="" type="checkbox"/>
Sold by Sealed Bid	<input type="checkbox"/>
Transferred	<input checked="" type="checkbox"/>

to the below named Individual, Tribe, or Organization:

Ottawa County Sheriff
Recipient Tribe/Organization

Document Ref. #

Item Description	VIN or S/N #	Fund	Acq Date	Asset ID#	Acq Cost	Proceeds
Taser X26 w/holster	X00-650741	TRGP12	4/13/12	491	804.95	Ø
"	X00-635159	BIA	4/13/12	75	804.95	Ø
"	X00-638998	BIA	4/13/12	76	804.95	Ø
TASER X26 w/holster	X00-753404	BIA	10/13/09	544	790.95	Ø
"	X00-650627	TRGP12	4/13/12	49	804.95	Ø
"	X00-475355	BIA	10/13/09	485	790.95	Ø

In the July 30, 2018 BOCC minutes, the taser donation was discussed but was not approved.

Treasurer Bowling inquired as to whether the Board would have to approve the sheriff accepting donated tasers. Commissioners replied that they would and that they need to be on the agenda.

We found no record of the taser donation being approved by the BOCC.

- Arms Unlimited, Inc. donated four rifles to the Department. The rifles were listed on the Department's inventory records but were not approved or accepted by the BOCC.
- The Department received a donation of \$1,200 in April 2018 from Law Enforcement Magnets. The donation was not deposited with the County¹⁶ and was not approved or accepted by the BOCC.

¹⁶ The \$1,200 was deposited into the Sheriff's Reserve Bank Account discussed in Objective 7.

Donations - Christmas Party

Finding *The Sheriff's Department solicited and received donations for a 2019 Christmas party. The solicitation process and most of the donated funds and supplies were not approved by the BOCC.*

Per Sheriff Floyd, a 2019 Christmas party was held at a venue donated by a reserve deputy and the employees “paid \$20 per head” to attend the party. This money was used to purchase food, drinks, and gift cards for the event. Floyd also solicited donations¹⁷ from vendors and businesses to fund the party.

The following items and cash, valued at \$1,084.48, were provided by vendors as donations for the Christmas party. Of the donated money, \$250 was deposited with the County Treasurer and approved by the BOCC after the date of the party. The remaining \$200 was not deposited and four of the six donations were not presented to and approved by the BOCC as required by 60 O.S. § 390.

Vendor/Business	Money Donated	Approved by the BOCC	Deposited w/Treasurer
Wyandotte Nation	\$150.00	Yes	Yes
Ottawa Nation of Oklahoma	\$100.00	Yes	Yes
NEO Bail Bonds	\$200.00	No	No
Total Money Donated	\$450.00		

Vendor/Business	Item Donated	Value of Donated Item	Approved by the BOCC
City Tele Coin	Food	\$149.27	No
NEO Bail Bonds	Alcoholic Beverages/Door Prizes	\$185.21	No
Spoonbill Wreckers	Fishing Trip	\$300.00	No
	Total	\$634.48	

Fundraiser

Finding *A fundraiser and the proceeds from the fundraiser were not approved or accepted by the BOCC until over two months after the event.*

The Department held a pancake breakfast/firearm raffle in November 2018 to raise funds for the benefit of reserve officers. Per the Undersheriff, all the materials to hold the fundraiser and the venue were donated for the event.

The fundraiser and the proceeds were not approved by the BOCC until January 28, 2019, over two months after the event.

¹⁷ See solicitation letter at Attachment 1.

7. Motion by Earls, second by Masterson, to approve fundraiser for Sheriff's department in November 2018 and deposit of monies in the amount of \$1,345.00 into the Reserve Deputy Account. Undersheriff Dan Cook said there is an additional \$280.00 to add to the deposit. By vote: Masterson, aye; Furnas, aye; Earls, aye.

The BOCC minutes reflected a pending deposit of \$1,625 (\$1,345 plus \$280). Cash in the amount of \$1,201 was deposited in the Sheriff's Reserve Bank Account on January 28, 2019, the day of the BOCC meeting. The second deposit totaling \$425 was not made until February 5, 2019, and consisted of seven checks with dates ranging from October 23, 2018 to January 15, 2019. Records of receipts were not provided so we were unable to verify the actual profits from the fundraiser.

RECEIVED OF: OTTAWA COUNTY SHERIFF'S DEPT.			NO. 00320
THE SUM OF: ONE THOUSAND TWO HUNDRED ONE and NO/100 DOLLARS			Miami Oklahoma, 1/28/2019
Item	Source	Fund Name	Total
DONATION	9110 / Donations	1100 / Sheriff Reserves	1,201.00

RECEIVED OF: OTTAWA COUNTY SHERIFF			NO. 00334
THE SUM OF: FOUR HUNDRED TWENTY FIVE and NO/100 DOLLARS			Miami Oklahoma, 2/05/2019
Item	Source	Fund Name	Total
DONATION	9110 / Donations	1100 / Sheriff Reserves	425.00

We could find no statutes, policies, or procedures addressing the authority for a county official to hold a fundraiser. Generally, when governmental entities are created by statute, their powers are limited to those granted by the statute and may not be enlarged by the entity itself.¹⁸ As such, there appears to be no express powers allowing a county official to hold a fundraiser.

Firearm Purchase

Per the vendor, the firearm purchased for the raffle was ordered by someone associated with the Sheriff's office and picked up by the winner of the raffle after a background check was performed.

The firearm was purchased with cash, per the invoice shown. The Department should not have used cash for the purchase of the gun. Any cash collected by the Department should have been receipted and deposited with the County Treasurer¹⁹. If the funds were donated, they should have been approved and accepted by the BOCC²⁰ before they were deposited.

¹⁸ 2012 OK AG 10

¹⁹ 19 O.S. § 682

²⁰ 60 O.S. § 390

ORDER INFO	customer's order no.	phone	date
	Verizon - Paul Sweeney		2-5-2019
	name OTTAWA COUNTY SO RESERVE		
	address 28 B STREET SE		
	city, state, zip Piquette, Ok		
sold by	cash <input checked="" type="checkbox"/> charge <input type="checkbox"/> check <input type="checkbox"/> c.o.d. <input type="checkbox"/> on acct. <input type="checkbox"/> #	shipping information P/S	
quantity	description		price amount
1	Normalcy NB 15		
2	Special # NB 156962		Total 481.00

The fundraiser, the raffle, and the purchase of a firearm for “giveaway” were all unallowable activities and transactions under the law.²¹

Objective 9

Other Issues

Finding *The Sheriff's Department failed to deposit grant checks from Northeastern Oklahoma A&M (NEO A&M) College in a timely manner.*

The Sheriff's Department was selected to perform a series of five training sessions for NEO A&M under a grant program. The Department was to be paid \$2,000 per session, for a total of \$10,000.

December 4 th -5 th 2019 Session 1: \$2,000 Ottawa County Opioid Crisis
Jan 29 th -30 th 2020 Session 2: \$2,000 Multiple Jurisdictions in Indian Country
Feb 5 th -6 th 2020 Preparation 3: \$2,000 Preparation for Jurisdiction Part B & Impact Presentation. Meet with Grant Partner for group discussion of current and future grants.
Feb 19 th -20 th 2020 Session 4: \$2,000 Jurisdiction Part B /Collateral Impact of Opioids
March 11 th -12 th 2020 Session 5: \$2,000 Ottawa County Opioid Crisis
Total=\$10,000.00

NEO A&M paid the Department for Session 1 on a check, dated December 16, 2019. This check was still in the safe in the Sheriff's office on February 25, 2020, and was not endorsed for deposit by the BOCC until March 9, 2020. The two additional payments for the grant were dated February 27, 2020, for \$6,000 and March 13, 2020, for \$2,000, and were not endorsed for deposit until March 9, 2020 and March 30, 2020, respectively.

As noted several times in this report, monies should be deposited daily in the official depository. Title 19 O.S. § 682 states in part,

It shall be the duty of each and every county officer, county board, county commission and all members and employees of either thereof, to deposit daily in the official depository designated in Section 681 of this title, all

²¹ 19 O.S. § 1505

monies, checks, drafts, orders, vouchers, funds, rentals, penalties, costs, proceeds of sale of property, fees, fines, forfeitures and public charges of every kind received or collected by virtue or under color of office.

Finding ***The Sheriff's Department utilizes a K-9 dog that has not been identified with the County insurance provider.***

In our review of expenditures, it was noted that the Sheriff's Department utilizes the services of a K-9 dog. Per Sheriff Floyd, the dog is not owned by the County, but works with the Department and is cared for by its owner, a deputy sheriff. Currently the dog is not officially covered with the County's insurance provider, ACCO-SIG.

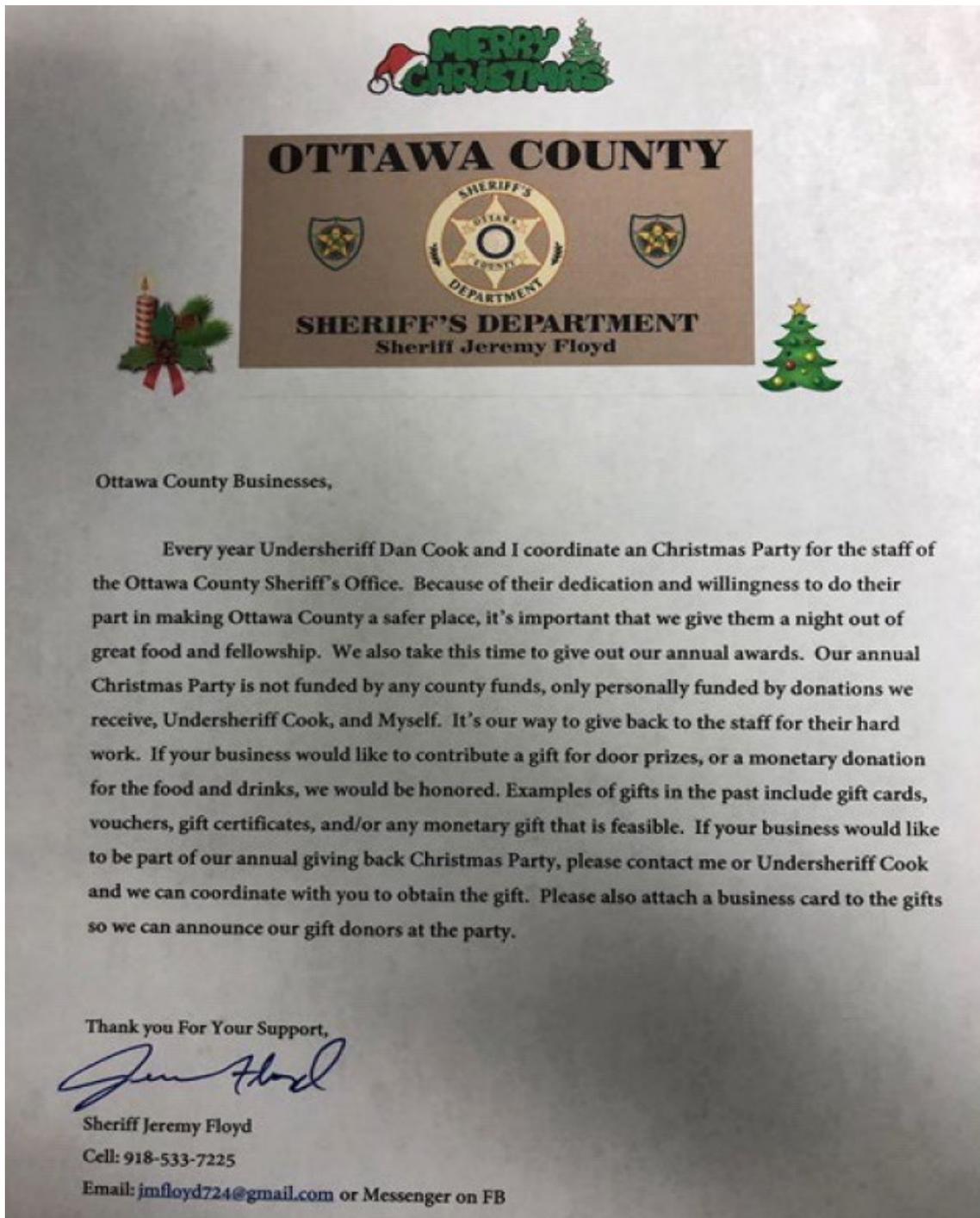
Per ACCO-SIG, for the dog to be covered by the County's policy they need documentation of the dog's certification and ownership. As of January 2020, the dog's certification had not been reported to ACCO-SIG. ACCO-SIG also addressed how coverage would be applied based on whether the dog is owned or not owned by the County.

If the K9 drug dog is not owned by the county ACCO-SIG will cover the dog for "liability only" while conducting K9 drug dog law enforcement duties for Ottawa County. We do not cover the drug dog while off duty.

If the K9 dog is owned by the county ACCO-SIG will cover the value of the dog along with providing liability coverage while conducting K9 law enforcement duties for Ottawa County. We will also cover the drug dog while off duty if the drug dog is owned by the county, for example it bit someone while being cared for at the handlers house while off duty.

The County should consider entering into an agreement with the deputy sheriff to define the services provided by the deputy's K-9 dog. The County should also provide the dog's certification to ACCO-SIG and officially incorporate liability coverage for the K-9 dog into the County's insurance policy. These steps would help protect the County and the deputy during the use of the K-9.

Attachment 1



DISCLAIMER

In this report, there may be references to state statutes and legal authorities which appear to be potentially relevant to the issues reviewed by the State Auditor & Inspector's Office. This Office 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. Such determinations are within the exclusive jurisdiction of regulatory, law enforcement, prosecutorial, and/or judicial authorities designated by law.

O·K·L·A·H·O·M·A
S·A·I
STATE AUDITOR & INSPECTOR



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