



STATE OF OKLAHOMA  
OFFICE OF THE STATE AUDITOR & INSPECTOR

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PARDON & PAROLE  
AGENCY  
SPECIAL AUDIT

*JANUARY 1, 2004 THROUGH SEPTEMBER 1, 2005*



JEFF A. McMAHAN, CFE  
OKLAHOMA STATE AUDITOR & INSPECTOR



# PARDON & PAROLE AGENCY

## Special Audit Report

January 1, 2004 Through September 1, 2005

**JEFF A. McMAHAN, CFE**

OKLAHOMA OFFICE OF THE  
STATE AUDITOR & INSPECTOR

### Why the audit was performed

The Adjutant General requested  
the audit pursuant to  
**74 O.S. 2001 § 227.8.**

### Audit Summary:

- ✓ Our ability to perform an audit was hindered due to lack of records in all areas we were asked to examine. **Page 7.**
- ✓ It appears the former business manager destroyed records without authorization and contrary to the provisions set forth in 21 O.S. § 590 (A), 67 O.S. § 209 and 51 O.S. § 24A.1. **Page 8.**
- ✓ We question twenty-three (23) purchases for gasoline, totaling \$625.69, charged to the agency's State Fuelman card. Eighteen (18) of those purchases occurring on a Saturday, Sunday or State holiday. **Pages 10-11.**
- ✓ The former business manager was approving her own travel claims. Travel claims were insufficiently supported, separate claims were filed for travel on the same dates, claims were filed for questionable purposes and mileage appears to have been inflated. **Pages 12-16.**
- ✓ The agency could only provide time records for four (4) of the seventeen (17) months the former business manager was employed. As such we are unable to confirm or refute over six hundred (600) hours of compensatory time claimed by the former business manager. **Page 18.**
- ✓ Dates and times reflected on the former business manager's monthly time reports conflict with building access records. Additional discrepancies were found with the former business manager's day/date book. **Pages 18-20.**
- ✓ The agency was unable to provide documentation for State Purchase card (p/card) purchases totaling \$8,702.92. Additionally the agency was not maintaining records in compliance with State statutes and State p/card procedures. **Page 21, 24-26.**
- ✓ We question p/card purchases totaling \$1,592.81 for candy, pop, Christmas decorations, plants, silk flowers, 'smiling elephants', treasure chests and other ornaments and decorations. **Page 23.**
- ✓ Digital cameras purchased with a State p/card are unaccounted for. **Page 27.**
- ✓ The agency began FY05 with a \$100,000 surplus and ended with a deficit amount of \$6,930.60. **Pages 27-28.**
- ✓ Purchase/authority orders and claims paid by the agency were not properly supported and included payments based on 'cut-off' and 'suspension' notices. **Pages 28-29.**

PARDON AND PAROLE AGENCY  
SPECIAL AUDIT  
MARCH 1, 2004 THROUGH SEPTEMBER 1, 2005



STATE OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

Jeff A. McMahan  
State Auditor and Inspector

November 4, 2005

Mr. Terry Jenks, Executive Director  
Oklahoma Pardon and Parole Board  
120 N. Robinson, Ste 900W  
Oklahoma City, Oklahoma 73102-7436

Transmitted herewith is the Special Audit Report for the Pardon and Parole Board as an Agency. We performed our special audit in accordance with the requirements of **74 O.S. 2001, § 227.8.**

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

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 ensure 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 "Jeff A. McMahan".

JEFF A. McMAHAN, CFE  
State Auditor and Inspector

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STATE OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

Jeff A. McMahan  
State Auditor and Inspector

Mr. Terry Jenks, Executive Director  
Oklahoma Pardon and Parole Board  
120 N. Robinson, Ste 900W  
Oklahoma City, Oklahoma 73102-7436

Dear Mr. Jenks:

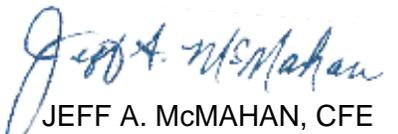
Pursuant to the Oklahoma Pardon and Parole Board's request and the requirements of **74 O.S. 2001, § 227.8**, we performed a special audit with respect to the Oklahoma Pardon and Parole Board as an Agency, for the period of March 1, 2004 through September 1, 2005.

The objectives of our special audit primarily included, but were not limited to, the areas noted in the index of specific concerns. 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 the Oklahoma Pardon and Parole Board, as an agency, for the period of March 1, 2004 through September 1, 2005. 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 does not extend to any financial statements of the Board as an agency taken as a whole.

This report is intended to provide information to the Oklahoma Pardon and Parole Board as an Agency and its Administration. This restriction is not intended to limit the distribution of the report, which is a matter of public record when released.

Sincerely,

  
JEFF A. McMAHAN, CFE  
State Auditor and Inspector

September 22, 2005

**BOARD MEMBERS**

JAMES BROWN ..... CHAIR  
SUSAN LOVING .....MEMBER  
CLINTON JOHNSON .....MEMBER  
LYNELL HARKINS .....MEMBER  
RICHARD DUGGER .....MEMBER

**AGENCY KEY STAFF**

TERRY JENKS ..... EXECUTIVE DIRECTOR  
J.D. DANIELS ..... DEPUTY DIRECTOR  
CARY PIRRONG ..... GENERAL COUNSEL  
DARLENE WHALEY ..... (FORMER) BUSINESS MANAGER  
JUANITA LOZIER ..... ADMINISTRATIVE PROGRAMS OFFICER

## Background:

The Pardon and Parole Board was created under **Article 6 § 10** of the **Constitution of Oklahoma** which sets forth the following:

“There is hereby created a Pardon and Parole Board to be composed of five members; three to be appointed by the Governor; one by the Chief Justice of the Supreme Court; one by the Presiding Judge of the Criminal Court of Appeals or its successor.

An attorney member of the Board shall be prohibited from representing in the courts of this state persons charged with felony offenses.

The appointed members shall hold their offices coterminous with that of the Governor and shall be removable for cause only in the manner provided by law for elective officers not liable to impeachment.

It shall be the duty of the Board to make an impartial investigation and study of applicants for commutations, pardons or paroles, and by a majority vote make its recommendations to the Governor of all deemed worthy of clemency.

Provided, the Pardon and Parole Board shall have no authority to make recommendations regarding parole for convicts sentenced to death or sentenced to life imprisonment without parole.” (spacing added for clarity)

The Pardon & Parole agency currently has thirty-seven (37) employees including an Executive Director and Deputy Director. At the time we began our investigative audit, the agency’s business manager had already been placed on administrative leave. Prior to the conclusion of our audit the business manager was terminated.

For clarity we have referred to the Pardon and Parole Board agency as “the agency” so as to not cause any confusion between the entity as an agency and the five members comprising the actual Pardon and Parole Board.

The Executive Director requested our office to perform an investigative audit of the financial dealings of the agency’s former business manager, specifically in the areas of purchase cards, travel claims and Fuelman charges.

## Concern:

- **Lack of records in all areas we examined.**
- 

## Finding:

- **The agency was unable to provide complete financial records.**
  - **Records appear to have been destroyed without required authorization.**
- 

Oklahoma State Statutes **21 O.S. § 590(A)** states, in relevant part:

“Every state governmental entity shall, for a period of two (2) years, maintain accurate and complete records, as defined in Section 203 of Title 67 of the Oklahoma Statutes, reflecting all financial and business transactions, which records shall include support documentation for each transaction...”

Oklahoma State Statutes **67 O.S. § 209** states:

“All records made or received by or under the authority of or coming into the custody, control or possession of public officials of this state in the course of their public duties shall not be mutilated, destroyed, transferred, removed, altered or otherwise damaged or disposed of, in whole or in part, except as provided by law.”

The Oklahoma Open Records Act **51 O.S. § 24A.1** states:

“In addition to other records which are kept or maintained, every public body and public official has a specific duty to keep and maintain complete records of the receipt and expenditure of any public funds reflecting all financial and business transactions relating thereto, except that such records may be disposed of as provided by law.”

While performing our audit we found that many of the agency records were either missing, incomplete or lacked sufficient supporting documentation. We cite the following examples:

- **Vehicle logs:** For the period from November 2004 through September 2005 the logs for most of January and all of February and March were missing.
- **Time records:** The former business manager was employed by the agency from March 2004 through September 2005, a period of seventeen months. All but four (4) of her monthly time sheets were missing.
- **Travel Claims:** We examined eleven (11) travel claims filed by the former business manager. A notation referencing an “attached” document supported five of those claims. We found no attachments.
- **Purchase cards:** From May 2004 through August 2005 a total of \$11,648.45 was charged to the agency purchase cards (p/cards). Of these purchases \$8,702.92 (74.7%) lacked supporting documentation.

The former business manager, when asked about the lack of documentation, provided the following reasons:

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- The former accountant that was responsible for these records was terminated after the agency learned she had pending embezzlement charges.
- The former business manager was performing her duties as well as the duties of the former accountant until April 2005 when a new accountant was hired.
- The agency moved office locations and some of the records were lost during the move.

**One hundred sheets of 20lb letter size paper (8.5 x 11) weighs one pound.**

**The destruction of 1,398 lbs of paper represents 139,800 sheets of letter size paper.**

We noted an 11/24/2004 transaction on the former business manager's p/card, in the amount of \$195.72, to "The Meadows". The Meadows is a document destruction company. The billing rate for document destruction is \$0.14 per pound. The total billing amount represents the destruction of 1,398 pounds of documents.

We contacted the Administrative Archivist, Oklahoma Department of Libraries, who advised us that before records of any state agency are destroyed the agency's record administrator must complete a *Notice of Intent to Destroy Records* form.

The destruction of records must be approved by the Department of Libraries. There was no such destruction request filed for the destruction of records that apparently occurred on 11/24/2004. Moreover, the former business manager is not the official records management officer for the agency.

We contacted the official document manager for the agency who advised us that he was aware that the former business manager had destroyed 'old financial records'. When asked if this was done with his permission he replied "no".

It appears that the former business manager had no authorization from the Department of Libraries or the agency records management coordinator for the destruction of agency records.

Our audit, in many respects, was limited due to the lack of supporting records and documentation that we depend upon while conducting an audit.

### **Recommendation:**

We recommend the appropriate legal authority review this finding to determine what action may be necessary.

## Concern:

- Has the agency Fuelman card been used for official purchases only?
- 

## Background:



-Automated Fuelman 4529 SW 36th Oklahoma City, OK

The agency utilizes a state-owned 2000 Dodge van (80-729). The agency was issued two (2) Fuelman cards to be used with this vehicle. One of the two cards was kept in a logbook along with mileage log record, keys and insurance documentation.

The Fuelman card essentially functions as a credit card. Fuel may be purchased from any location that accepts the Fuelman card. These locations generally include convenience stores, gas stations and automated fueling stations.

The Fuelman billing statements include the following information:

- Purchase date and time.
- Site (location where the transaction occurred).
- The odometer reading (entered by the customer).
- Quantity (gallons of fuel) and amount of the purchase.

The logbook containing one of the Fuelman cards was kept in the former business manager's office. Additionally the former business manager also kept the second Fuelman card in her personal possession.

When the van is used, an entry is recorded in a log maintained by the agency. Each entry on the log consists of the following:

- Date.
- Beginning and ending odometer readings.
- Destination.
- Parking location.
- Employee name.

## Findings:

- State vehicle use logs are missing.
- Twenty-three (23) fuel purchases totaling \$625.69 are questionable.

The agency has a statutory requirement to maintain records in accordance with **21 § O.S. 590, 51 O.S. § 24A.1 and 67 O.S. § 209**, all previously cited in this report.

We were provided vehicle log records for the period from November 2004 through the current date of the request. We found that records were missing for part of January 2005 and all of February and March of 2005.

We made a comparative examination between the vehicle logs for which we had records and the Fuelman billing statements. We identified twenty-three (23) purchases totaling \$625.69 made with the agency's Fuelman card that we are unable to correspond to the state vehicle records maintained by the agency. Additionally we noted:

- All twenty-three (23) of the questionable purchases were made at the automated Fuelman site located at 4529 SW 36<sup>th</sup> in Oklahoma City, OK.
- Eighteen (18) of the questionable transactions occurred on a Saturday, Sunday or a state holiday.

Questioned Fuelman Transactions - 4529 SW 36th Oklahoma City, OK							
Date	Day	Fuel Qty	Amount	Date	Day	Fuel Qty	Amount
04/10/05	Sun	16.50	\$31.89	06/25/05	Sat	15.90	\$30.10
04/11/05	Mon	3.30	\$5.90	07/04/05	*Mon*	13.10	\$26.70
04/18/05	Mon	14.10	\$26.46	07/10/05	Sun	13.00	\$26.49
04/26/05	Tue	15.10	\$27.84	07/17/05	Sun	15.50	\$30.41
05/01/05	Sun	12.50	\$23.05	07/24/05	Sun	10.70	\$20.32
05/08/05	Sun	14.90	\$26.25	07/30/05	Sat	14.60	\$27.97
05/15/05	Sun	15.30	\$27.45	08/06/05	Sat	12.00	\$24.36
05/22/05	Sun	16.40	\$28.48	08/08/05	Mon	6.20	\$13.52
05/29/05	Sun	15.70	\$27.45	08/08/05	Mon	22.30	\$48.64
06/04/05	Sat	16.00	\$29.23	08/14/05	Sun	15.90	\$34.68
06/12/05	Sun	14.20	\$25.37	08/20/05	Sat	14.50	\$33.59
06/19/05	Sun	16.06	\$29.54				<b>\$625.69</b>

Based on our examination, it appears that these purchases for fuel were made for a vehicle other than the state-owned vehicle leased to the agency.

Oklahoma State Statutes **21 O.S.Supp. 2002, § 341** states, in part:

"Every public officer of the state or any county, city, town, or member or officer of the Legislature, and every deputy or clerk of any such officer and every other person receiving any money or other thing of value on behalf of or for account of this state or

any department of the government of this state or any bureau or fund created by law and in which this state or the people thereof, are directly or indirectly interested, who either:

First: Receives, directly or indirectly, any interest, profit or perquisites, arising from the use or loan of public funds in the officer's or person's hands or money to be raised through an agency for state, city, town, district, or county purposes; or

Second: Knowingly keeps any false account, or makes any false entry or erasure in any account of or relating to any moneys so received by him, on behalf of the state, city, town, district or county, or the people thereof, or in which they are interested; or

Third: Fraudulently alters, falsifies, cancels, destroys or obliterates any such account, shall, upon conviction, thereof, be deemed guilty of a felony and shall be punished by a fine of not to exceed Five Hundred Dollars (\$500.00), and by imprisonment in the State Penitentiary for a term of not less than one (1) year nor more than twenty (20) years and, in addition thereto, the person shall be disqualified to hold office in this state, and the court shall issue an order of such forfeiture, and should appeal be taken from the judgment of the court, the defendant may, in the discretion of the court, stand suspended from such office until such cause is finally determined."

## **Recommendation:**

We recommend, when record retention is required by statute, policy or custom, agencies should ensure that those records are retained and available for inspection as required by statute.

We recommend that one Fuelman card be maintained for each state vehicle.

We recommend the agency continue utilizing the logging procedures that are currently being used with the following changes:

- A reconciliation of the Fuelman statements and vehicle log be performed on a monthly basis and the documentation be maintained in agency records.
- The vehicle logs include an additional field indicating the date the vehicle was returned in addition to the date the vehicle was checked out.

Additionally, we recommend the appropriate legal authority review this finding to determine what action may be necessary

**Concern:**

- Travel claims filed by the former agency business administrator.

**Findings:**

- The former business manager approved her own travel claims.
- Travel dates included days the former business manager was not working.
- Travel claims were filed with inflated mileage amounts.
- Separate travel claims were filed for the same travel dates.
- Travel claims were not properly completed or supported.
- Travel claims were filed for trips to local stores; however no purchases were made from those stores.

We obtained eleven (11) travel claims filed by the former agency business manager totaling \$1,085.37. Attached to each claim is an Office of State Finance (OSF) approval form (form 15A). We noted the former business manager approved ten (10) of the eleven (11) claims she submitted.

Claim #	Date	Mileage Dates	TTL Amt	Vic/Miles	Total Miles	Approval
740	7/1/2004	7/1 - 7/30/2004	\$64.50	172	172	B/Manager
784	8/4/2004	7/14 - 8/27/2004	\$117.38	151	313	B/Manager
900	10/7/2004	9/9 - 9/24/2004	\$51.00	136	136	B/Manager
961	11/15/2004	10/04 - 10/28/2004	\$50.63	135	135	B/Manager
1304	3/18/2005	Unknown	\$100.12	?	267	B/Manager
1305	3/18/2005	Unknown	\$193.12	?	515	B/Manager
1306	3/18/2005	Unknown	\$122.25	?	326	B/Manager
1307	3/18/2005	Unknown	\$141.75	?	350	B/Manager
1308	3/18/2005	Unknown	\$85.45	?	211	B/Manager
1309	3/18/2005	3/1 - 3/16/2005	\$84.24	208	208	B/Manager
1457	5/16/2005	3/15 - 3/30/2005	\$74.93	185	185	Director
			<b>\$1085.37</b>	<b>393</b>	<b>2818</b>	

**Claim #740 and 784:**

We noted one of the days included on this travel claim, July 14, also appeared on the previous travel claim.

Claim #784, under "Other Misc Costs", we found the notation "8/6 Pick up timer for Bd" and an amount of \$7.87. Attached to the claim was a receipt from a Wal-Mart store indicating the purchase of several items, including a "Timer".

Using the Internet map sources *Mapquest* and *Google*, we obtained mileage information for the specific locations indicated on the handwritten notes and corresponding mileage reflected on the travel claims.

Both claims reflected travel to various locations in the Oklahoma City area including Wal-Mart, Pirates Alley and MidWest Trophy. We examined eight (8) of these travel dates and the mileage indicated against the mileage indicated from the Internet sites MapQuest and Google with the following results:

- The total miles claimed were 138.
- The total miles according to the Internet sites was 82.

It appears that the mileage was inflated on these two claims by 56 miles resulting in an overpayment of \$20.63. Due to the lack of documentation we were only able to perform this type of comparison on two (2) of the eleven (11) travel claims.

It appears, based on the handwritten documentation attached to claim #784, that the former business manager has inflated the actual number of vicinity miles indicated for reimbursement.

**Claims 1304, 1305, 1306, 1307, 1308:**

Five travel claims, 1304 through 1308, were dated 3/18/2005. These five claims, representing a reimbursement amount of \$642.69, were also approved by the former business manager. A sixth claim, #1309, was also dated 3/18/2005, however this claim will be addressed individually later in this report.

Show point travel status began, each point visited and the point travel status ended. (Vicinity only travel should show general geographical area, e.g., Tulsa Vicinity)
See attached
list of
Travel
for December

Each of the five travel claims was submitted using the standard OSF Form 19 travel claim. Included on this form are spaces to record the travel destination, date, number of map miles and number of vicinity miles.

Each of the five claims, in the space allotted for listing travel destinations, included a notation referencing an attached document. We found no attached documents supporting the claims and the agency was unable to provide supporting documentation for each of the claims.

Additionally, each claim indicated a total number of miles claimed with no distinction between the number of map miles and the number of vicinity miles claimed. The table below summarizes the travel notation, mileage claimed and total amount of the claim.

**Claim #1309:**

Claim #1309, like the five (5) previously noted claims, was also dated 3/18/2005. This claim lists twelve (12) travel dates between 3/1/2005 and 3/16/2005 claiming a total of 208 vicinity miles and no map miles. The total amount of the claim was \$84.24.

We obtained the agency time record for the former business manager as well as a daybook maintained by the former business manager. We correlated the entries between the time record, daybook and travel claim and noted the following:

- Six (6) instances where mileage was claimed for official travel, however the agency time record reflects that the former business manager was not working.
- One (1) instance where mileage was claimed for official travel, however the former business manager's daybook reflects "sick" while the agency time card reflects eleven (11) hours worked.

PARDON AND PAROLE AGENCY  
SPECIAL AUDIT  
MARCH 1, 2004 THROUGH SEPTEMBER 1, 2005

Date	Travel Claim	Miles	Time Record	Daybook
3/1/2005	PPB to Garden Ridge	28	Off (8c)	Sick
3/2/2005	PPB to Core	14	Off (8c)	Sick
3/3/2005	PPB to OSF/Wal-Mart	17	Off (8c)	Sick
3/4/2005	PPB to Core/HCCC	18	Off (8c)	Sick
3/7/2005	PPB to Garden Ridge	28	Off (8c)	Sick
3/8/2005	PPB to Wal-Mart/Office Depot	14	Off (8c)	Sick
3/9/2005	PPB to Core/OSF/Wal-Mart	17	11 Hrs	Sick
		136		
	Mileage Rate	0.405		
	Total Reimbursement Amount	<b>\$55.08</b>		



Source: Mapquest.com

Using the Internet site *Mapquest.com* we noted the mileage from the agency (120 N. Robinson, Oklahoma City) to Garden Ridge (701 S. MacArthur, Oklahoma City) to be 6.4 miles (rounded to 13 miles round trip).

In addition to the 3/1/2005 and 3/7/2005 travel entries being questionable due to the date discrepancy between the

agency time cards (off on comp leave), daybook (off sick) and mileage claim, it also appears that the mileage was inflated for these two travel entries.

Moreover, we found no indication that an agency purchase was made from Garden Ridge on either of these two dates.

**Claim #1457:**

Claim #1457, dated 5/16/2005, indicated 185 vicinity miles and no map miles for a total reimbursement amount of \$74.93. This claim was submitted by the former business manager and was approved by the agency director.

Claim #	Date	Travel To	Miles
1309	3/15/2005	PPB to DOT/Core	13
1309	3/16/2005	PPB to WalMart / Capital	16
1457	3/15/2005	Core & DCS	21
1457	3/16/2005	Walmart & Back	16
		Total Miles	66
		Rate	0.405
		Total	\$26.73

This claim included travel on dates that also appear on the previously filed travel claim (#1309).

Again using the Internet site *Mapquest.com* we obtained the mileage from the agency to the Core office (9 miles) and the Capital complex (6 miles).

The total round-trip distance, if considered as separate trips, between the agency and these two locations is 15 miles. It appears the mileage for the 2<sup>nd</sup> 3/15/2005 travel (claim #1457) has been inflated.

**Claims #1309 and #1457:**

Claims #1309 and #1457 indicated travel for March 2005. We noted eleven (11) entries indicating travel to various vendors including Garden Ridge, Wal-Mart, Office Depot and Target. We examined purchase card transactions, agency purchase orders and agency authority orders for these dates and were unable to identify any corresponding purchases.

Date	Vendor	P/Card	A/P Orders	Miles
3/1/2005	Garden Ridge	NONE	NONE	28
3/3/2005	WalMart	NONE	NONE	17
3/7/2005	Garden Ridge	NONE	NONE	28
3/8/2005	WalMart / Office Depot	NONE	NONE	14
3/9/2005	WalMart	NONE	NONE	17
3/16/2005	WalMart	NONE	NONE	16
3/16/2005	WalMart	NONE	NONE	16
3/17/2005	Office Depot	NONE	NONE	11
3/21/2005	WalMart / Best Buy	NONE	NONE	23
3/24/2005	Garden Ridge	NONE	NONE	28
3/30/2005	WalMart / Target	NONE	NONE	21
Total				219
Rate				0.405
Amount				\$88.70

**Claims #961 and #1304:**

Claim #961 was submitted and approved by the former business manager in November 2004. The claim lists ten (10) travel dates in October for a total of 135 miles. The travel dates listed on this claim ranged from October 4<sup>th</sup> through October 28<sup>th</sup>. The total reimbursement amount was \$50.63.

Claim #1304 was submitted and approved by the former business manager in March 2005. In place of actual travel dates and miles was the notation "See attached list of travel for October". There was no attachment. The total miles on this claim was two hundred sixty seven (267) miles for a total reimbursement amount of \$100.12.

Due to lack of supporting documentation it is unclear as to why two separate travel claims were filed for October or why there is a variance of \$49.49 between the claim filed in November and the claim filed in March.

**Recommendations:**

**The former business manager approved her own travel claims.**

We recommend that the agency adopt procedures that require all travel claims be reviewed and approved by someone a level above the person submitting the claim.

**Lack of supporting documentation for travel claims.**

We recommend the agency maintain sufficient supporting documentation to support claims that are being filed and requested for payment. If attachments are used in support of a travel claim, those attachments should be maintained in the agency's records.

**Mileage claimed for local area appears to have been inflated.**

**Purpose of travel appears questionable.**

**Official travel claimed for days employee was not working.**

We recommend the agency adopt procedures to verify the accuracy and official purpose of travel reimbursements.

We recommend these findings be reviewed by the appropriate legal authority to determine what action may be required.

## **Concern:**

- **Time records maintained by the former business manager.**
- 

## **Findings:**

- **The agency was able to provide four (4) of seventeen (17) time records.**
  - **Questionable accumulation of compensatory ('comp') time.**
  - **Official time records conflict with other documentation.**
- 

The agency has a statutory requirement to maintain records in accordance with **21 O.S. § 590, 51 O.S. § 24A.1** and **67 O.S. § 209**, all previously cited in this report.

### **Lack of time records:**

The former business manager was hired March 8, 2004 and was placed on leave August 19, 2005. This represents a period of seventeen (17) months. We obtained the agency's time records for the former business manager and found that, of the seventeen (17) months, we were able to locate only four (4) time records. These included the months of February/March 2005 and June/July 2005. We were unable to locate thirteen (13) months of time records for the former business manager.

### **Compensatory Time Accumulated:**

Based on interviews with agency officials, the former business manager reported that, by working late and weekends, she had accrued six hundred thirty (630) hours of compensatory time (comp time) between March 2004 and November 2004, a period of eight (8) months.

Of this amount, one hundred eighty hours (180) was recorded on the CORE system while four hundred fifty (450) hours was maintained, "off-book". The agency has no documentation supporting or tracking either the comp time accrued or taken.

### **Time records conflict with other documentation:**

The agency is located on the 9<sup>th</sup> floor of the First National Bank Center. According to employees we interviewed, entering and exiting the building during 'after hours' (7:00pm) requires the use of an access card. Additionally to use the "A-1" elevator, at any time, also requires the use of a building access card. An access log is maintained by the building security listing the card used, date and time.

We obtained the building security logs covering the period 12/18/2004 through 9/11/2005. The four (4) time sheets that we were provided for the business manager included thirty-three (33) entries indicating the former business manager worked past 7:00pm.

Of the thirty-three (33) time card entries indicating the former business manager worked past 7:00pm, we found nine (9) corresponding entries in the security logs. Of the nine (9) entries, we noted eight (8) instances with a variance of greater than one (1) hour between the time indicated on the time sheet and the time indicated on the security log.

PARDON AND PAROLE AGENCY  
SPECIAL AUDIT  
MARCH 1, 2004 THROUGH SEPTEMBER 1, 2005

Date	Time Record	Daybook	Sec.Report	Var H	Var M
2/15/2005	8:00pm	8:00pm	6:50pm	1	10
6/3/2004	10:00pm	10:00pm	7:36pm	2	24
6/13/2005	9:30pm	9:30pm	6:16pm	3	14
6/14/2005	8:00pm	8:00pm	6:06pm	1	54
6/16/2005	10:00pm	10:00pm	6:07pm	3	53
6/20/2005	12:30am	12:30am	11:10pm	1	20
6/21/2005	10:00pm	10:00pm	5:52pm	4	8
6/22/2005	10:30pm	10:30pm	6:37pm	3	53
				18	236
			Hours	21	56

In each of the eight (8) instances we noted, the building security logs recorded the former business manager's access card being used to access the "A-1" elevator at a time prior to the time indicated on her time sheets.

We identified seventeen (17) instances where the records indicated the former business manager worked after 7:00pm; however, we were unable to find any corresponding after-hours entry in the security logs.

Date	Time Record	Sec.Report	Hrs	Mins
2/2/2005	8:20pm	No Record	1	20
2/8/2005	7:25pm	No Record		25
2/14/2005	7:45pm	No Record		45
3/9/2005	8:00pm	No Record	1	
3/21/2005	8:15pm	No Record	1	15
3/23/2005	7:30pm	No Record		30
3/28/2005	8:00pm	No Record	1	
3/29/2005	7:45pm	No Record		45
3/31/2005	7:30pm	No Record		30
6/1/2005	8:00pm	No Record	1	
6/7/2005	7:30pm	No Record		30
6/10/2005	8:00pm	No Record	1	
6/15/2005	8:30pm	No Record	1	30
6/27/2005	1:00am	No Record	6	
7/13/2005	7:15pm	No Record		15
7/21/2005	8:30pm	No Record	1	30
7/27/2005	7:30pm	No Record	1	30
			15	345
			20	45

\*Based on 7pm departure

Of the thirty-three (33) total entries by the former business manager, indicating she worked past 7pm, we found that twenty-five (25) of those entries, or roughly 75%, appear questionable.

Furthermore, while we were examining these records, we also noted differences between the time records maintained by the agency and the daybook maintained by the former business manager.

In one instance, for example, the daybook contains the notation "Sick" for March 9, 2005,

while the time record indicates work from 8:00am to 8:00pm. Again we noted no entry in the security log for this date.

## **Recommendations:**

**Time records are missing for thirteen (13) of seventeen (17) months.**

The agency should retain records in accordance with Oklahoma State Statutes.

**Limits should be placed on accrual of compensatory time**

The agency should adopt procedures requiring authorization and approval of compensatory (comp) time as well as retaining documentation supporting comp time worked by employees.

Additionally the agency should consider placing limits on the amount of comp time to prevent the accrual of excessive amount of comp time by one employee.

**Time records maintained are questionable.**

We recommend the appropriate legal authority review these findings to determine what action may be required.

## Concern:

- Use and compliance related to State purchase cards (p/cards).
- 

## Background:

The State purchase card (p/card) program establishes the use, by designated State employees, of commercial purchase cards to purchase goods and services needed for conducting official State business. The p/cards are MasterCard credit cards bearing the name of the State employee to whom the card was issued.



Authority for the p/card program is derived from the State of Oklahoma Central Purchasing Act (**74 O.S. § 85.5 & L.**).

The Department of Central Services has issued a *State of Oklahoma Purchase Card Procedure* manual setting forth the p/card procedures for agencies to follow.

The *State of Oklahoma Purchase Card Procedure* manual section 1.3 cites one of the benefits of the p/card program as “ease of purchasing”. The p/card is, in all respects, a credit card and represents a significant potential for fraud and abuse.

The Department of Central Services (DCS) through the *State of Oklahoma Purchase Card Procedure* manual has implemented controls to reduce the risk of fraud and abuse. However, it appears this agency was largely ignoring those procedures in that we found 74% of the p/card purchases lacked required documentation.

The agency has two p/cards, one was issued to the Executive Director and the other was issued to the former business manager. Both cards were issued in April 2004. We examined purchases made with the agency’s p/cards for the period April 2004 through August 2005.

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**Finding:**

- **Missing / improper documentation.**
- 

The agency has a statutory requirement to maintain records in accordance with **21 O.S. § 590**, **51 O.S. § 24A.1** and **67 O.S. § 209**, all previously cited in this report.

During four (4) separate date ranges, there was no documentation supporting \$8,702.92 of the \$11,648.45 total purchases representing 74.7% in unsupported purchases as outlined in the table below.

	<b>Total</b>	<b>Documented</b>	<b>Undocumented</b>	<b>Percentage</b>
May 27 - Oct 27, 2004	\$8,100.03	\$1,068.90	\$7,031.13	86.8%
Nov 28 - Dec 27, 2004	\$2,615.37	\$1,876.63	\$738.74	28.2%
Feb 28 - Mar 27, 2005	\$160.95	\$0.00	\$160.95	100.0%
July 28 - August 29, 2005	\$772.10	\$0.00	\$772.10	100.0%
	<b>\$11,648.45</b>	<b>\$2,945.53</b>	<b>\$8,702.92</b>	<b>74.7%</b>

From October 28, 2004 through November 27, 2004, the agency had most of the documentation for p/card purchases; however, the transaction log for the agency Executive Director indicated "No Purchases". We obtained the statement for this cardholder, for this period, and found two transactions totaling \$755.53.

The *State of Oklahoma Purchase Card Procedures* manual sets forth the following requirements concerning record retention:

**5.4.3. Voucher documentation,**

"Vouchers for P/Card transactions shall have the Pathway Invoice RPT 500 attached when submitted to OSF. ...These vouchers will be considered similar to those processed under the alternate claim procedure (62 O.S., § 41.21) and are subject to post-audit for state entities participating in the p/card program. Therefore, detail documentation (i.e. purchase receipts, receiving documents, returns receipts, transaction logs) supporting p/card transactions shall be retained by the state entity and made available upon request (see also 6.9.3.)."

**5.8 Records retention,**

"State entity p/card records shall be maintained in a central location referenced in the State entity p/card procedures. Records include, but are not limited to transaction receipts and logs, dispute documents, Cardholder and State Entity Approving Official approvals, and any other pertinent documents whether in paper or electronic form. Accounting records shall be maintained in the appropriate state entity accounting office....."

**6.9.3 Entity retention of statements**

"Entity P/Card procedures shall designate where State Entity Approving officials shall retain reconciled statements and supporting documents ..... Entities are responsible for achieving a status as the state entity of record for said documents through the State Archives and Records Commission."

**Recommendation:**

We recommend the agency comply with the statutory and procedural requirements.

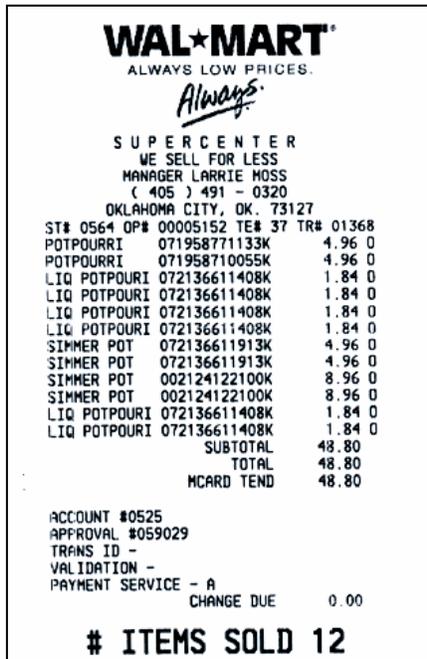
We recommend the appropriate legal authority review these findings to determine what action may be required.

**Finding:**

- **Questionable Purchases: Candy, pop and decorative items.**

Of the p/card purchases that were documented, we noted purchases for things such as plants, silk flowers, a 'smiling elephant', Christmas decorations, potpourri, candy, pop and a 'treasure chest' totaling \$1,592.81 that were charged to the former business manager's p/card. These purchases are outlined in the table that follows.

Vendor	Amount	Items Purchased	Attachment
Garden Ridge	\$207.64	Silk flowers, hanging bushes, planters and trees.	A.1
Wal-Mart	\$87.14	Christmas decorations and ornaments	A.2
Garden Ridge	\$339.04	Silk flowers, plants, smiling elephant other decorative items	B.1
Garden Ridge	\$356.21	Plants, picture stands, lamps other decorative items	B.2
Wal-Mart	\$48.80	Simmer pots, potpourri, liquid potpourri	C.1
Wal-Mart	\$17.48	Candy & nuts	C.2
Wal-Mart	\$87.21	Candy, nuts, snack cakes, plastic utensils.	C.3
Wal-Mart	\$351.43	Kleenex, office supplies, candy, nuts, potpourri	D.1 & D.2
Wal-Mart	\$74.96	Photo paper, soda pop, cleaning materials	E.1
Wal-Mart	\$22.90	Treasure chest, gold coins and necklaces	E.2
	\$1,592.81		



Section 1.1 of the *State of Oklahoma Purchase Card* manual states, in relevant part:

*The State purchase card (p/card) program establishes the use, by designated State employees, of commercial purchase cards to purchase goods and services needed for conducting official State business. [Emphasis added].*

We question if the purchase of candy, soda pop, snack cakes, potpourri, silk plants, hanging baskets, 'smiling elephants' and 'treasure chests' could be considered as items "needed for conducting official State business".

In addition to the above-listed purchases, we also noted two purchases to Hobby Lobby in the total amount of \$89.36. We were unable to identify what was purchased, as the receipts were not itemized.

**Recommendation:**

We recommend that the agency only use the p/card for "goods and services needed for conducting official State business".

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## Finding:

- Agency purchase card used for travel related expenses.

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Section 6.2.3 of the *State of Oklahoma Purchase Card Procedures* manual states, in relevant part:

“The p/card, Statewide Contract p/card, and Travel p/card shall **NOT** be used for the following types of purchases:

-Travel including, but not limited to, transportation, entertainment, food and beverages, travel agencies, and lodging unless such use is approved by the State Purchasing Director in accordance with paragraph 1.6 of these procedures....”

During our review of the agency's p/card statements for the time period April 23, 2004 through August 25, 2005, we noted the following transactions for lodging:

Date	Date Paid:	Location	Location:	Amount:
11/16/2004	4/18/2005	Hiway Inn Express	McAlester, OK	\$336.90
8/23/2004	8/23/2004	Country Club Motel	Holdenville, OK	\$280.00
2/15/2005	6/02/2005	Internet Inn Express	Krebs, OK	\$43.00
7/26/2005	7/28/2005	Holiday Inn	Okla.City, OK	\$264.00
			<b>Total</b>	<b>\$923.90</b>

The Executive Director of the agency stated that the lodging charges for Hiway Inn Express, Country Club Motel, and Internet Inn Express were payments for the lodging of five (5) or six (6) employees, including himself, for Board meetings. The charge at the Holiday Inn in Oklahoma City was to pay for the lodging of the agency's field investigators while they were in Oklahoma City attending a training session conducted at the agency's office.

It appears the expenditure of \$923.90 for lodging expenses violates section 6.2.3 of the *State of Oklahoma Purchase Card Procedures*.

## Recommendation:

We recommend that expenses associated with state employee overnight travel be reimbursed in accordance with both the *State of Oklahoma Purchase Card Procedures* manual as well as with the provisions set forth in 74 O.S. § 500.1 known as the “State Travel Reimbursement Act”.

## **Finding:**

- **Failure to maintain required transaction logs.**
  - **Failure to institute required internal policies and procedures.**
  - **Failure to perform required reconciliation.**
  - **Failure to retain required return/credit documentation.**
  - **Allowing unauthorized persons to use the p/card.**
- 

The *State of Oklahoma Purchase Card Procedures* manual, section 6.4 states:

“Cardholders shall maintain a transaction log of all p/card purchases, returns, credits, and disputed transactions. A separate log shall be maintained for each p/card for each cycle.”

Based our examination it appears someone other than the cardholder maintained the transactions logs that we were able to examine. Moreover we noted that five (5) transactions logs were signed and dated 8/10/2005. Of the five (5) we noted:

- One (1) transaction log included transactions from 2/1/2005 through 2/23/2005.
- One (1) transaction log included transactions from 12/27/2005 through "12/30/2005".

One (1) transaction log, dated 8/10/2005, included transactions for "10/29/2005" through "11/24/2005".

The *State of Oklahoma Purchase Card Procedures* manual, section 1.6 states:

“...State entity p/card procedures shall be made a part of their internal purchasing procedures.”

The agency began using p/cards in 2004. The agency has not updated their internal policies and procedures since 2000; therefore they do not have policies and procedures in place for the use of their p/cards.

The *State of Oklahoma Purchase Card Procedures* manual, section 6.9.1 states, in part:

“The memo statement shall be reconciled by the cardholder and submitted to the cardholders designated State Entity Approving Official In reconciling the statement, cardholders should use appropriate documents (ie, transaction log, purchase receipts, receiving documents, credit receipts) to verify that purchases and returns are accurately listed on the memo statement.”

During our review of the agency's p/card transactions' supporting documentation and in conversation with the former business manager, we noted that a Slate and Iron Baker's Rack (\$188.95) and a Round Tile Table with four (4) chairs (\$359.95) were reportedly returned to the vendor.

The agency was unable to provide any documentation indicating that these items were returned or that the purchase amount was credited back to the p/card used for the purchases.

We went to the vendor and inquired directly about these returns. One of the items was returned; the second item was never shipped. The vendor stated that they had not issued a credit back to the card and they were "holding" a credit amount of \$583.90.

Furthermore the purchase and return transactions took place in December 2004. We inquired of the vendor during our audit in September 2005 and learned that while the items were either returned or never delivered, the vendor had not credited the appropriate amounts to the agency p/card. In addition to the lack of documentation concerning these transactions, it also appears the agency was not performing reconciliations as required in the *State of Oklahoma Purchase Card Procedures* manual section 6.9.1.

The *State of Oklahoma Purchase Card Procedures* manual, section 6.10 states:

"Use of the p/card and Statewide Contract p/card is limited to the person whose name is embossed on the card. The card shall not be loaned to another person."

We noted seven (7) instances where the former business manager's p/card appeared to have been used by another agency employee. Additionally we question twenty-seven (27) additional instances due to improper documentation and/or signatures with different characteristics.

### **Recommendations:**

We recommend the agency adhere to the requirements set forth in the *State of Oklahoma Purchase Card Procedures* manual concerning reconciliation and documentation of p/card transactions and returns.

Additionally the agency should comply with **21 O.S. § 590**, **51 O.S. § 24A.1** and **67 O.S. § 209**, all previously cited in this report, concerning record retention.

We have advised the agency of the situation concerning the \$583.90 credit. The agency is currently attempting to resolve this issue.

## **Concern:**

- **General expenditures and practices.**
- 

## **Findings:**

- **High appeal items (digital cameras) are missing.**
  - **Questionable spending contributed to an end-of-year shortfall.**
  - **Insufficient / missing documentation to support agency claims.**
- 

### **High appeal items (digital cameras) are missing.**

High appeal items are those items that are easily converted from official use to personal use such as digital cameras.

Prior to the hiring of the former business manager and former accountant, the agency had one digital camera that is now unaccounted for. An employee indicated that when the former accountant left the agency, she left with this camera and the former business manager did not want to request that the camera be returned.

On 2/23/2005 the former business manager used her p/card to purchase a second digital camera and accessories, totaling \$425.19, to replace the first camera. This camera is now missing also.

On 5/18/2005 the former business manager purchased a third digital camera and accessories, in the amount of \$331.62. An agency employee inquired into the circumstances surrounding the second missing camera and suggested that the former business manager should have reported the second camera as missing, which she apparently did not.

We obtained a sworn statement from that employee indicating that as a result of that conversation, the former business manager asked if she should "backdate" a memo concerning the missing second camera.

From interviews with agency employees we noted the following circumstances surrounding the agencies purchase and use of digital cameras:

- At the time the third digital camera was purchased the agency had another digital camera that was part of a photo identification system.
- The former business manager reported the second camera missing only after purchasing and being questioned about the third camera.
- The digital cameras were purchased in order to take pictures of inventory items, however, they were not used for this purpose until April 2005.

### **Questionable spending contributed to an end-of-year shortfall.**

The agency ended fiscal year 2004 with a surplus balance of \$100,000.00. The agency ended fiscal year 2005 with a deficit balance of \$6,930.60. Due to the agency ending fiscal year 2005 with a deficit balance, the agency utilized funding from fiscal year 2006 to pay fiscal year 2005 obligations.

During fiscal year 2005 the agency moved offices and purchased a substantial amount of new furniture including new desks, chairs, filing cabinets and bookcases. In addition we noted:

- \$1,180.00 for seven (7) plant stands.
- \$840.00 for fourteen (14) 'in and out' trays.
- \$552.00 for seventeen (17) vertical folder organizers.
- \$195.00 for three (3) telephone stands.

We noted the former business manager approved all of the claims related to the purchase of furniture. In addition, during the same time period, the former business manager, using her p/card, also purchased:

- \$2,409.17 to Pirates Alley for picture frames.
- \$902.89 to Garden Ridge for silk flowers, plants, hanging bushes, planters, etc.
- \$734.90 to Walker Companies for fifty (50) pen and pencil sets.
- \$711.45 to Walker Companies for fifty (50) portfolios (notebooks).
- \$508.32 to Midwest Trophy for one hundred forty-four (144) coffee mugs.
- \$369.00 to Oklahoma Today for pictures, prints, coasters and trivets.
- \$300.00 to Midwest Trophy for 'agency lapel pins'.
- \$210.00 to Walker Companies for badge holders/lanyards.
- \$170.00 to Oklahoma Today, which included \$120.00 for coasters.

We question the necessity of purchasing items that do not appear to enhance the function of the agency.

**Insufficient / missing documentation to support agency claims.**

We performed a limited test of the agency claims. We examined nineteen (19) travel claims filed by eleven (11) different agency employees and found no exceptions.

We performed a limited examination of non-travel related claims and found that the agency appears to be frequently paying past due amounts and relying on past due billing notices as supporting documentation. We cite the following instances

Claim #	Amount	Supporting Documents
1058	\$95.50	\$95.50 past due invoice (61-90 days past due)
1453	\$249.82	\$81.74 current \$168.08 past due amount.
1455	\$617.00	\$123.40 current \$493.60 past due amount.
1456	\$493.60	\$493.60 past due amount
1512	\$2,218.66	\$773.70 current \$1,438.96 past due

In one instance, claim #1512 to Cox Business Services, we noted the supporting documentation included an "urgent notice" indicating that services would be suspended "within ten (10) days from the date of this letter" (attachment F). In addition to the \$1,438.96 past due amount, an additional \$6.00 was added for a "late payment fee".

We also noted instances where the agency appeared to be overpaying vendors resulting in credit balances. We were unable to find sufficient documentation to determine how the overpayments, and resulting credit balances, were supported.

In March 2005 the agency hired a new accountant. After the former business manager was terminated the new accountant attempted to reconcile the previous claims paid by the agency and had similar problems in making any determinations due, in large part, to a lack of documentation. In one conversation with the new accountant she stated, "There is so much documentation missing that it's just difficult to tell what happened".

## **Recommendations:**

### **High appeal items (digital cameras) are missing.**

We recommend the agency take the necessary steps to obtain the state-owned camera from the former agency accountant.

We recommend the agency adopt inventory control procedures, especially for items with a high personal appeal, to ensure the security of inventory items. Such procedures should include:

- Maintaining high-risk items in a secured environment controlled by a designated employee.
- The designated employee should maintain a log containing the employee's signature, date and time checked out and date and time the items were returned.

### **Questionable spending contributed to an end-of-year shortfall.**

We recommend the agency implement procedures to control spending habits including:

- Monitor budgetary balances and funds available prior to making purchases.
- Exercise sound judgment expending agency funds.

### **General business practices: Agency claims.**

We recommend the agency retain records and support the expenditure of funds as required by statute.

Supporting documentation should include itemized statements detailing the goods or services being paid for. Additionally, payments to vendors should be made in a timely manner to avoid the additional expenses for late payment fees and should not include periodic overpayments resulting in credit balances.

\* \* \* \*

Throughout this report there are numerous references to state statutes and legal authorities, which appear to be potentially relevant to issues raised 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 Pardon and Parole agency or any of the individuals named in this report acting on behalf of the Pardon and Parole agency 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 Pardon and Parole agency 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.

## **ATTACHMENTS**

Attachment A

A.1

**Garden Ridge**

Store #12                      Oklahoma City, OK 731

REG 18                              Trx#                      11346  
 Cashier 316250                      12/07/04                      21:39

1 80Z MOSS EXCELSIOR	2.99
Item # 717435884142	
1 140Z SILK FLOWER CLEANER	3.99
Item # 723783203801	
2 3X4X8 DESIGNER @ 1.44	2.88
Item # 082322634842	
1 WHITE CAKE DUMMY 3X8"	3.89
Item # 046501951755	
2 50IN POTHOS HANG 9.99	19.98
Item # 755173000059	
3 GREENERY MIXED BUSH 6 AST	8.97
99 Sale: 2.99	
Item # 789112842097	
1 PHILO STAND UP BUSH DEC15	6.99
Item # 740173651202	
1 POTHOS BUSH X180 (BULK PAC	2.99
Reg: 4.98                      Sale: 2.99	
Item # 046558032773	
1 WANDERING JEW HANGING BUSH	7.99
Item # 030083349062	
1 4.5FT SPLT LEAF GRASS/FRN	49.99
Item # 039547410577	
1 4FT SPLIT LEAF SPIDR WOODN	49.99
Item # 039547410423	
1 6FT EUCALYPTUS TREE	39.99
Reg: 49.99                      Sale: 39.99	
Item # 779974304093	
1 PLANTER 12IN RUST	7.00
Item # 752122176674	
17 Items                      Subtotal	207.64
	Tax                      .00
	Total                      207.64
*** Credit Cards ***	207.64-
MAST	

A.2

**WAL★MART®**  
 ALWAYS LOW PRICES.

*Always.*

SUPER CENTER  
 WE SELL FOR LESS  
 MANAGER TIM MORAVA  
 ( 405 ) 752 - 1900

ST# 1626 OP# 00004677 TE# 12 TR# 08882	
MINI ORN                      004548412975	3.88 0
MINI ORN                      004548412975	3.88 0
GARLAND                      076487818846	0.97 0
GARLAND                      076487818846	0.97 0
ORNAMENT                      004548412108	7.88 0
MINI ORN                      004548412276	9.88 0
MINI ORN                      004548412975	3.88 0
MINI ORN                      004548412292	9.88 0
15FT GARLAND 076487821303	3.97 0
550 RIBBON                      002652161536	1.88 0
550 RIBBON                      002652161537	1.88 0
9FT GARLAND                      004683441933	3.97 0
9FT GARLAND                      004683441933	3.97 0
FOIL GARLAND                      004683472622	0.87 0
FOIL GARLAND                      004683472622	0.87 0
BOW                              002908300131	1.97 0
BOW                              002908300131	1.97 0
BOW                              002908300131	1.97 0
BOW                              004826605626	3.84 0
BOW                              002908300131	1.97 0
OVER DOOR HK 008149216100	1.00 0
SANTAS WRAP 007050827811	1.94 0
SANTAS WRAP 007050827811	1.94 0
	SUBTOTAL                      87.14
	TOTAL                              87.14
	MCARD TEND                      87.14
ACCOUNT #0525	
APPROVAL #004377	
TRANS ID -	
VALIDATION -	
PAYMENT SERVICE - A	
CHANGE DUE	0.00
# ITEMS SOLD	26

Attachment B

**B.1**

**Garden Ridge**

(CONSUMPTION OF SUSPENDED SALE)

Oklahoma City, OK 731

REG 14	Trx#	19215
Cashier 315934		01/17/05 10:21

1 14OZ SILK FLOWER CLEANER	3.99	
Item # 723783203801		
1 18IN FOLIAGE BUSH ASS1	4.99	
Item # 755673452754		
1 50IN COLLEGE IVY HANGING B	9.99	
Item # 755173000073		
1 50IN POTHOS HANGING BUSH	9.99	
Item # 755173000050		
1 BSH STD WNDRING JEW X18-BL	1.99	
Reg: 2.98 Sale: 1.99		
Item # 046558032704		
1 DC ENGLISH IVY BUSH X229	4.99	
Item # 033849469813		
1 POTHOS BUSH X180 (BULK PAC	4.98	
Item # 046558032773		
1 STD WANDERIN JEWX180(BULK	4.98	
Item # 046558032803		
2 LARGE LEDGE PLA@ 29.99	59.98	
Item # 033444132310		
2 PEACOCK/PEPEROM@ 24.99	49.98	
Item # 678417277195		
1 SPIDER/SPLIT PHLO ARRANGEM	14.99	
Item # 678417277188		
1 6FT MANGO	99.99	
Item # 032548469445		
1 20 SMILING ELEPHANT BRWN G	9.99	
Item # 607168149996		
1 23IN BRWN WOOD BOX TABL	79.99	
Item # 0284001272		
1 SAFARI BLACK	32.99	
Item # 045784180		
1 CAN GRAPHITE	29.99	
Item # 028295077897		

13 Items	Subtotal	423.80
	Discount	84.76-
	Tax	.00
	Total	339.04

\*\*\* Credit Cards \*\*\* 339.04-

MAST

**B.2**

**Garden Ridge**

Store #12	Oklahoma	OK 731
REG 17	Trx#	23090
Cashier 316718		02/11/05 15:33

2 50IN PHILO HANG@ 9.	19.98	
Item # 755173000066		
1 BSH ENGLISH IVY X180-BULK F	4.98	
Item # 046558032780		
1 BSH POTHOS BUSH	12.99	
Item # 740173651103		
1 BSH POTHOS STAND UP BUSH	6.99	
Item # 740173651097		
2 DC ENGLISH IVY @ 4.99	9.98	
Item # 033849469820		
4 STD WANDERIN JEW 4.98	19.92	
Item # 046558032803		
3 ASST GREENERY IN BASKET	44.97	
Reg: 19.99 Sale: 14.99		
Item # 018417060227		
1 DELUXE LEDGE ASSORTMENT	24.99	
Reg: 29.99 Sale: 24.99		
Item # 779974272293		
1 GREENERY ASSORTMENT IN BAS	30.00	
Reg: 25.00 Sale: 15.00		
Item # 018417075382		
1 LEDGE BARK BASKET	15.00	
Reg: 25.00 Sale: 15.00		
Item # 018417080362		
1 RING HANGING MIX ZEBRA BSK	14.99	
Item # 755673436341		
1 3FT AZALEA W/SAGE TOPIARY	19.99	
Item # 789112861487		
1 3FT GREENERY FLOOR PLANT	9.99	
Item # 789112824376		
1 ASST FOLIAGE ON PLANT STAN	21.00	
Reg: 35.00 Sale: 21.00		
Item # 032548458449		
1 16IN PALAZZIO CERMC TEMPLE	29.99	
Item # 715606957886		
1 16IN RESIN ACCENT LAMPS 6	10.49	
Reg: 14.99 Sale: 10.49		
Item # 028225580008		
2 32IN BRNZ WOOD BUFFET LAMP	27.98	
Reg: 19.99 Sale: 13.99		
Item # 816454044664		
1 PLACEMATS/RUNNERS	3.00	
Item # 400000934235		
1 MONET GARDENS	8.99	
Item # 789112792477		
1 18X24 MAHG GLD 3IN MD MIRR	39.99	
Item # 718386919891		
1 18X24 MAHG GLD 3IN MD MIRR	20.00-	
<b>Price Error Amount</b>		
Item # 718386919891		

29 Items	Subtotal	356.21
	Tax	.00
	Total	356.21

Attachment C

**WAL\*MART** C.1  
 ALWAYS LOW PRICES.  
*Always.*  
 SUPER CENTER  
 WE SELL FOR LESS  
 MANAGER LARRIE MOSS  
 ( 405 ) 491 - 0320  
 OKLAHOMA CITY, OK. 73127

ST# 0564 OP# 00005152 TE# 37 TR# 01368	
POTPOURRI 071958771133K	4.96 0
POTPOURRI 071958710055K	4.96 0
LIQ POTPOURRI 072136611408K	1.84 0
SIMMER PDT 072136611913K	4.96 0
SIMMER PDT 072136611913K	4.96 0
SIMMER PDT 002124122100K	8.96 0
SIMMER PDT 002124122100K	8.96 0
LIQ POTPOURRI 072136611408K	1.84 0
LIQ POTPOURRI 072136611408K	1.84 0
SUBTOTAL	48.80
TOTAL	48.80
MCARD TEND	48.80

ACCOUNT #0525  
 APPROVAL #059029  
 TRANS ID -  
 VALIDATION -  
 PAYMENT SERVICE - A  
 CHANGE DUE 0.00

**# ITEMS SOLD 12**

**WAL\*MART** C.3  
 ALWAYS LOW PRICES.  
*Always.*  
 SUPER CENTER  
 WE SELL FOR LESS  
 MANAGER TIM MORAVA  
 ( 405 ) 752 -- 1900

ST# 1626 OP# 00005240 TE# 11 TR# 02204	
BOUNTY 6MEGA 003700003785	8.47 0
DANISH 008526421190 F	3.00 0
FANCY CAKES 002430004160 F	1.16 0
FORKS-PLASTC 004142600062	0.98 0
TOOTSIE JR M 007172053075 F	1.86 0
SPOONS-PLAST 004142600061	0.98 0
NUTREX SWEET 004256192552 F	1.97 0
CARAMEL KISS 003400012620 F	2.38 0
MARS MILKY W 004000016201 F	2.52 0
CARAMEL KISS 003400012620 F	2.38 0
HRSHY HUGS 003400011100 F	2.38 0
WM LS VRTY B 001900008224 F	2.50 0
PNUT BTR BAR 004116811085 F	1.12 0
CRM SVR 001900008875 F	2.50 0
NUT LOVERS 003400021730 F	2.38 0
PNUT BTR BAR 004116811085 F	1.12 0
PNUT BTR BAR 004116811085 F	1.12 0
MARS MXD MIN 004000010908 F	3.94 0
MARS MILKY W 004000016201 F	2.52 0
MINT PATTIES 007729090672 F	1.88 0
MINT PATTIES 007729090672 F	1.88 0
CRISPY CARML 007726009724 F	0.98 0
NUT LOVERS 003400021730 F	2.38 0
NUTREX SWEET 004256192552 F	1.97 0
WM DARK KISS 003400012180 F	2.38 0
WM DARK KISS 003400012180 F	2.38 0
CARAMEL 007062266666 F	1.68 0
CHOCOLATE 003400037800 F	2.38 0
CARAMEL 007062266666 F	1.68 0
KRAFT LYDWN 007034665923 F	2.18 0
KRAFT LYDWN 007034665923 F	2.18 0
KRAFT LYDWN 007034665923 F	2.18 0
KRAFT LYDWN 007034665923 F	2.18 0
CHOCOLATE 003400037800 F	2.38 0
CRISPY CARML 007726009724 F	0.98 0
BATTERIES 004133321601	4.64 0
MARS MXD MIN 004000010908 F	3.94 0
CARAMEL 007062266666 F	1.68 0
SUBTOTAL	87.21
TOTAL	87.21
MCARD TEND	87.21

ACCOUNT #0525  
 APPROVAL #051799  
 TRANS ID -  
 VALIDATION -  
 PAYMENT SERVICE - A  
 CHANGE DUE 0.00

**# ITEMS SOLD 38**

**WAL\*MART** C.2  
 ALWAYS LOW PRICES.  
*Always.*  
 SUPER CENTER  
 WE SELL FOR LESS  
 MANAGER TIM MORAVA  
 ( 405 ) 752 - 1900

ST# 1626 OP# 00004826 TE# 27 TR# 09921	
HOT TAMALES 007097000810 F	1.84 0
NUTREX SWEET 004256192552 F	1.97 0
NUT LOVERS 003400021730 F	2.38 0
WM HRSHY AST 003400001840 F	3.94 0
MARS MILKY W 004000016201 F	2.67 0
TREASURES 002800065203 F	2.50 0
KRAFT LYDWN 007034665923 F	2.18 0
SUBTOTAL	17.48
TOTAL	17.48
MCARD TEND	17.48

ACCOUNT #0525  
 APPROVAL #091413  
 TRANS ID -  
 VALIDATION -  
 PAYMENT SERVICE - A  
 P.O. # 11  
 CHANGE DUE 0.00

**# ITEMS SOLD 7**

PARDON AND PAROLE AGENCY  
 SPECIAL AUDIT  
 MARCH 1, 2004 THROUGH SEPTEMBER 1, 2005

Attachment D

D.1

**WAL★MART**  
 ALWAYS LOW PRICES.  
*Always*

SUPER CENTER  
 WE SELL FOR LESS  
 MANAGER TIM MORAVA  
 ( 405 ) 752 - 1900

ST# 1626	OP# 00002329	TE# 31	TR# 00857	
KLNX EXP 90	003600028090		1.64	0
KLNXUPRT 100	003600028090		1.64	0
			3.28	
			3.28	
KLNX EXP 90	003600028090		1.64	0
KLNX EXP 90	003600028090		1.64	0
KLNXUPRT 100	003600028090		1.64	0
KLNX EXP 90	003600028090		1.64	0
KLNXUPRT 100	003600028090		1.64	0
KLNX EXP 90	003600028090		1.64	0
KLNX EXP 90	003600028090		1.64	0
			14.76	
			14.76	
KLNXUPRT 100	003600028100		1.64	0
KLNX EXP 90	003600028090		1.64	0
KLNXUPRT 100	003600028100		1.64	0
KLNXUPRT 100	003600028100		1.64	0
KLNX EXP 90	003600028090		1.64	0
KLNX EXP 90	003600028090		1.64	0
KLNX EXP 90	003600028090		1.64	0
KLNX EXP 90	003600028090		1.64	0
KLNX EXP 90	003600028090		1.64	0
EZLAM REFILL	060893101158		12.94	0
ASST CKY/CRA	003010074030	F	3.50	0
			45.96	
			45.96	
PECAN BITES	007726008912	F	2.38	0
EZLAMINATOR	060893101157		34.94	0
			83.28	
			83.28	
NUTREX SWEET	004256192552	F	1.97	0
PECAN BITES	007726008912	F	2.38	0
PECAN BITES	007726008912	F	2.38	0
PECAN BITES	007726008912	F	2.38	0
ITMLTIRATCHE	003854870307		7.84	0
IS2X4WH TAPE	007596790978		2.44	0
HIGHLIGHTER	007164125164		1.92	0
HIGHLIGHTER	007164125164		1.92	0
HRSHY MINI	003400021340	F	2.00	0
HRSHY PAYDAY	001070070810	F	2.38	0
HIGHLIGHTER	007164125164		1.92	0
HIGHLIGHTER	007164125164		1.92	0
HIGHLIGHTER	007164125164		1.92	0
HIGHLIGHTER	007164125164		1.92	0
MAJACNT12CT	007164125053		5.76	0
MAJACNT12CT	007164125053		5.76	0
MAJACNT12CT	007164125053		5.76	0
MAJACNT12CT	007164125053		5.76	0
SHARPIE 2PK	007164130162		1.66	0
MAJACNT12CT	007164125053		5.76	0
MAJACNT12CT	007164125053		5.76	0
BLK/CLR BOX	007206713926		3.44	0
HIGHLIGHTER	007164125164		1.92	0
WM SHARPIE E	007164130871		10.94	0
HIGHLIGHTER	079186052263		0.84	0
SIMMER POT	072136611913		4.96	0
HIGHLIGHTER	079186052263		0.84	0
HIGHLIGHTER	007164125164		1.92	0
HIGHLIGHTER	079186052263		0.84	0
MAJACNT12CT	007164125053		5.76	0
HIGHLIGHTER	007164125164		1.92	0
HIGHLIGHTER	007164125164		1.92	0
HIGHLIGHTER	007164125164		1.92	0
HIGHLIGHTER	079186052263		0.84	0
SHARPIE 2PK	007164130162		1.66	0
HIGHLIGHTER	007164125164		1.92	0
BLK/CLR BOX	007206713926		3.44	0
1 IN BINDER	007333380041		0.55	0
1 IN BINDER	007333380041		0.55	0

D.2

1 IN BINDER	007333380041		0.55	0
1 IN BINDER	007333380041		0.55	0
1 IN BINDER	007333380041		0.55	0
1 IN BINDER	007333380041		0.55	0
1 IN BINDER	007333380041		0.55	0
			204.82	
			204.82	
1 IN BINDER	007333380041		0.55	0
			205.37	
			205.37	
CRATE	007314916939		4.96	0
CRATE	007314916939		4.96	0
1 IN BINDER	007333380041		0.55	0
10 AT 1 FOR			5.50	0
1 IN BINDER	007333380041		0.55	0
10 AT 1 FOR			5.50	0
			226.29	
			226.29	
1 IN BINDER	007333380041		0.55	0
9 AT 1 FOR			4.95	0
			231.24	
			231.24	
PENCIL SHARP	007994601730		17.96	0
MIXED NUTS	007874212821	F	7.98	0
PEANUTS	002900007313	F	3.97	0
STORCK WRTHR	007279903215	F	1.37	0
COFFEE MEAS	007095001027		0.94	0
STORCK WRTHR	007279903215	F	1.37	0
LIQ POTPOURI	072136611408		1.84	0
LIQ POTPOURI	072136611408		1.84	0
LIQ POTPOURI	072136611408		1.84	0
LIQ POTPOURI	072136611408		1.84	0
LIQ POTPOURI	072136611408		1.84	0
LIQ POTPOURI	072136611408		1.84	0
LIQ POTPOURI	072136611408		1.84	0
LIQ POTPOURI	072136611408		1.84	0
PNUT BTR BAR	004116811085	F	1.12	0
PNUT BTR BAR	004116811085	F	1.12	0
CHOCOLATE	004000006826	F	2.67	0
POTPOURRI	072136611402		1.84	0
LIQ POTPOURI	072136611408		1.84	0
MIXED NUTS	007874212821	F	7.98	0
CHOCOLATE	004000006826	F	2.67	0
PNUT BTR BAR	004116811085	F	1.12	0
CHOCOLATE	004000006826	F	2.67	0
M M PLAIN FS	004000006931	F	2.38	0
HRSHY HEATH	001070006200	F	2.38	0
M M PLAIN FS	004000006931	F	2.38	0
STRAWBY KISS	003400013510	F	2.00	0
CHIC O STICK	004116861083	F	0.97	0
CHIC O STICK	004116861083	F	0.97	0
WM REESES MI	003400044570	F	3.94	0
STRAWBY KISS	003400013510	F	2.00	0
HRSHY MINI	003400021340	F	2.00	0
GOLD CRKR	002840009430	F	1.50	0
AUSTIN CRKR	007978340421	F	1.78	0
AUSTIN CRKRS	007978314020	F	1.78	0
			322.98	
			322.98	
GV FACIAL	068113159703		0.92	0
GV FACIAL	068113159703		0.92	0
KLNX EXP 90	003600028090		1.64	0
CHEEZ IT TRA	002410074022	F	3.50	0
INSERT 8TAB	006450181380		2.57	0
INSERT 8TAB	006450181380		2.57	0
INSERT 8TAB	006450181380		2.57	0
CHEEZ IT TRA	002410074022	F	3.50	0
HRSHY PAYDAY	001070070810	F	2.38	0
WM HRSHY AST	003400001840	F	3.94	0
MARS MXD MIN	004000010908	F	3.94	0
			351.43	
			351.43	
			351.43	
			351.43	
ACCOUNT #0525				
APPROVAL #080733				
TRANS ID -				
VALIDATION -				
PAYMENT SERVICE - A				
CHANGE DUE			0.00	

# ITEMS SOLD 144 DW

Attachment E

E.1

**WAL★MART**  
 ALWAYS LOW PRICES.  
*Always.*

SUPER CENTER  
 WE SELL FOR LESS  
 MANAGER DONNA LEMONS  
 ( 405 ) 841 - 6502  
 OKLAHOMA CITY, OK

ST# 2804 OP# 00003626 TE# 30 TR# 04579	
SCRUB SPONGE 002120052393	2.87 0
SCRUB SPONGE 002120052393	2.87 0
SUCTION HOOK 008149216600	1.97 0
PHOTO PAPER 004177896917	5.31 0
PHOTO PAPER 004177896917	5.31 0
PHOTO PAPER 004177896917	5.31 0
SC WATER 007874208953 F	2.50 0
SC WATER 007874208953 F	2.50 0
DOWEL ROD 004142602725	0.66 0
COKE 004900001278 F	5.98 0
MT DEW DT 12 001200000169 F	3.98 0
DR P/ 7UP 007800004000 F	2.50 0
DR P/ 7UP 007800001080 F	3.28 0
DR PEPPER 007800008416 F	3.88 0
COKE 004900002934 F	3.88 0
DRP DT 007800008316 F	3.88 0
COKE 004900002891 F	3.88 0
409 GSC 004460003101	1.83 0
PINE-SOL REG 004129440236	2.97 0
409 GSC 004460003101	1.83 0
PINE-SOL REG 004129440236	2.97 0
PINE-SOL REG 004129440236	2.97 0
409 GSC 004460003101	1.83 0
	SUBTOTAL 74.96
	TOTAL 74.96
	MCARD TEND 74.96

ACCOUNT #0525  
 APPROVAL #012817  
 TRANS ID -  
 VALIDATION -  
 PAYMENT SERVICE - A  
 CHANGE DUE 0.00

*WJS*

**# ITEMS SOLD 23**

E.2

**WAL★MART**  
 ALWAYS LOW PRICES.  
*Always.*

SUPER CENTER  
 WE SELL FOR LESS  
 MANAGER TIM MORAVA  
 ( 405 ) 752 - 1900

ST# 1626 OP# 00005243 TE# 04 TR# 06826	
WOOD BOX 084148800981	7.00 0
GOLD COINS 001117986932	4.99 0
NECKLACES 001117992886	1.48 0
GOLD COINS 001117986932	4.99 0
	SUBTOTAL 22.90
	TOTAL 22.90
	MCARD TEND 22.90

ACCOUNT #0525  
 APPROVAL #082901  
 TRANS ID -  
 VALIDATION -  
 PAYMENT SERVICE - A  
 CHANGE DUE 0.00

*Treasure Chest DW*

**# ITEMS SOLD 7**



Attachment F

**COX Business Services**

RECEIVED  
STATE OF OKLAHOMA  
2005 MAY 27 PM 1:57  
PARDON & PAROLE BOARD  
**URGENT NOTICE**

May 23, 2005

RECEIVED  
JUN 01 2005

Pardon and Parole Board  
120 N Robinson Ave  
Oklahoma City, OK 73102-7400  
Pardon & Parole Board  
Business Office

Account # [REDACTED]  
Full Balance: \$2,218.66

Dear Pardon and Parole Board,

At this time your telephone, cable and/or data service is subject to **suspension and disconnection** due to non-payment of past-due balance(s). To avoid **suspension** of your services, you must do one of the following within **ten (10) days** from the date of this letter:

- \* Pay online at [www.cox.com](http://www.cox.com), this feature requires an initial setup over the phone (405) 600-6333.
- \* Contact our Cox Customer Service Center at (405) 600-6333 between the hours of 8:00AM and 5:00PM to make a payment by Visa, American Express, MasterCard, Discover Card or Check by Phone (no fee for this service).
- \* Payments can be made at your local Cox office, a full list of locations are available at [www.coxbusiness.com](http://www.coxbusiness.com).

Oklahoma City Metro Area		Tulsa
2340 NW 23 <sup>rd</sup> St. OKC, OK 73107	2150 S. Douglas Midwest City, OK 73130	11811 E. 51 <sup>st</sup> St. Tulsa, OK 74146
1278 N. Interstate Dr Norman, OK 73072	3316 N. Broadway Edmond, OK 73013	

If you fail to act as described above, your services will be suspended for non-payment. If your service is suspended, you will be required to pay the entire balance noted above. You will have five (5) days from the effective date of the suspension to pay these amounts and have your services restored.

If you do not pay to have your services restored from suspended status within five (5) days of the effective date of suspension, your services will be completely disconnected. If your service is disconnected, you will be required to pay the entire closing balance along with a reconnection fee of \$45.00.

**PLEASE ENCLOSE THIS PORTION WITH YOUR PAYMENT**

**COX Business Services**

6301 Waterford Dr., Pardon & Parole Board  
Attention: Collections Department  
Oklahoma City, OK 73118  
6-3-05  
1512  
[REDACTED] jc  
Business Office

5016110053758701  
Pardon and Parole Board

\$2,218.66

**EXPEDITE PROCESSING**



**OFFICE OF THE STATE AUDITOR & INSPECTOR**  
**2300 NORTH LINCOLN BOULEVARD, ROOM 100**  
**OKLAHOMA CITY, OKLAHOMA 73105-4896**  
**405-521-3495**

**[WWW.SAI.STATE.OK.US](http://WWW.SAI.STATE.OK.US)**