



PAYNE COUNTY SHERIFF'S OFFICE

Forensic Audit

January 18, 2024

Cindy Byrd, CPA
State Auditor & Inspector

Payne County Sheriff's Office
Forensic Audit
January 18, 2024



January 18, 2024

TO THE HONORABLE LAURA AUSTIN THOMAS DISTRICT ATTORNEY, DISTRICT 9

Presented herein is the forensic audit report of the Payne County Sheriff's Office. The goal of the State Auditor and Inspector is to promote accountability and fiscal integrity in state and local government. Maintaining our independence as we provide this service to the taxpayers of Oklahoma is of utmost importance.

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

This report is addressed to, and is for the information and use of, the District Attorney as provided by statute. This report is also a public document pursuant to the Oklahoma Open Records Act, in accordance with 51 O.S. §§ 24A.1, *et seq.*

Sincerely,

A handwritten signature in blue ink that reads "Cindy Byrd".

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR



Payne County Sheriff's Office Forensic Audit Report

Why We Performed This Audit

In November 2021, Payne County (County) uncovered a potential misappropriation of county funds which was reported to the district attorney by the Payne County Sheriff's Office (PCSO). In accordance with 74 O.S. § 212(H), the district attorney requested the State Auditor & Inspector's Office (SA&I) perform a forensic audit of PCSO expenditures.¹

Summary of Findings

Between July 2010 and November 2021, Linda Farley, then Office Manager of the PCSO, misappropriated² \$82,176.54 of county funds through the unauthorized use of a PCSO credit card and by submitting altered and fabricated invoices for payment. An additional \$55,521.98 of questioned costs³ were noted related to Farley's use of a spare fuel card and her receipt of unauthorized payroll payments.

Part One – Misappropriated Funds

Altered Invoices

Between October 2015 and October 2021, a total of **\$5,014.36** in altered invoices were submitted by Farley to the County Clerk's office and the Board of County Commissioners (BOCC) for payment. The altered invoices reflected payments made for the benefit of Farley and her family, including car maintenance and hotel stays. Two examples are shown below.

Example 1 – Car Maintenance Invoice

Farley paid for maintenance on her personal vehicle and a family member's vehicle, then altered the invoices to reflect that the services had been performed on a county vehicle. The altered invoices were then submitted to the County for payment.

¹ The scope of this investigation was limited to specific concerns within the PCSO, this does not preclude the potential for other issues not addressed in this report.

² 19 O.S. § 641

³ The costs associated with the use of the spare fuel card and the unauthorized payroll payments are considered questioned instead of misappropriated; because although they appear to be an improper enrichment of Farley, they were approved by the proper county officials and paid based on official unaltered documentation.

The first invoice shown is the original invoice obtained from the vendor. This invoice reflects repairs performed on Farley's daughter's⁴ vehicle and was signed by Farley. The second invoice depicts the same invoice after it was altered by Farley.

Original Invoice – provided by vendor

 4405 W 6th Ave Stillwater, OK 74074 (405) 372-7144		SERVICE DEPARTMENT HOURS		R/O Open Date	R/O Number
		7:30 a.m. to 5:30 p.m. Monday - Friday 8:30 a.m. to 1:00 p.m. Saturday		10/14/21	8611935/1
[Redacted] STILLWATER, OK 74074-2588		Work Phone		R/O Close Date	Status
		[Redacted]		10/14/21	Final
Year: 2017 Make: FORD Model: EXPLORER S10677		Home Phone		Mileage In	Mileage Out
		405-385-[Redacted]		77880	77880
Year: 2017 Make: FORD Model: EXPLORER S10677		Body		Service Advisor / Tag #	
		MAGNETIC		TIMOTHY M KILME/2405*W*	
		Vehicle Identification Number		5909	
		In-service Date		12/22/16	
		License Number		5315	

DESCRIPTION OF SERVICE AND PARTS	AMOUNT
Cell: 405-385-[Redacted] Email: [Redacted]	
#1 - 99PX: MULTI-POINT INSPECTION WHEEL TORQUE AND SPECIFICAT Sub Total: .00	
#2 - 00FOZRCL: RECALL/CAMPAIGN PREFORM RECALL PER RECALL NUMBER RECALL: 21N01 - HIGH SPEED COOLING FAN MOTOR RELAY (TRG 12/2) Installed JU2Z 14474 BA :TERMINAL Qty: 2 Unrealized KU2Z 14474 BA :TERMINAL Qty: 2 Unrealized F80Z 14N089 AA :RELAY Qty: 1 Installed MISC :MISC OTHER Qty: 1	Warranty Warranty Warranty Warranty
#3 - 25FOZ02TC: A/C-TRIM-ELECTRICAL BATTERY GOING DEAD BECAUSE OF RECALL Caused by Faulty battery Tech: CHRIS WOODRUFF (036) Installed BXT 65 650 :BATTERY 10134.95	15.00 134.95

LECHALK @ PAYNE COUNTY CLERK .026

CM 10/20/2021 12:53

TERMS: STRICTLY CASH UNLESS ARRANGEMENTS ARE MADE. I hereby authorize the repair work hereafter to be done along with the necessary material and agree that you are not responsible for loss or damage to vehicle or articles left in the vehicle in case of fire, theft, or any other cause beyond your control or for any delays caused by unavailability of parts or delays in parts shipments by the supplier or transporter. I hereby grant you or your employees permission to operate the vehicle herein described on streets, highways, or elsewhere for the purpose of testing and/or inspection. An express mechanic's lien is hereby acknowledged on above vehicle to secure the amount of repairs thereto.

DISCLAIMER OF WARRANTIES. Any warranties on the products sold hereby are those made by the manufacturer. The seller hereby expressly disclaims all warranties either express or implied, including any implied warranty of merchantability or fitness for a particular purpose, and the seller neither assumes nor induces any other person to assume for it any liability in connection with the sale of said products. Any limitations contained herein does not apply where prohibited by law.


LABOR	
PARTS	
DEDUCTIBLE	
SUBLET	
SHOP SUPPLIES	
HAZARDOUS MATERIALS	
SALES TAX OR TAX I.D.	
SPECIAL ORDER DEPOSIT	
DISCOUNTS	
TOTAL DUE	

NO RETURN ON ELECTRICAL OR SAFETY ITEMS OR SPECIAL ORDERS.

X *[Signature]*

⁴ Personal information has been redacted for privacy purposes.


Altered Invoice

		SERVICE DEPARTMENT HOURS 7:30 a.m. to 5:30 p.m. Monday - Friday 8:30 a.m. to 1:00 p.m. Saturday		R/O Open Date	R/O Number
				10/14/21	8611935/1
4405 W 6th Ave Stillwater, OK 74074 (405) 372-7144				R/O Close Date	Status
				10/14/21	Final
PAYNE COUNTY SHERIFF'S DEPT MAINTENANCE JEFF 606 S HUSBAND STILLWATER, OK 74074				Mileage In	Mileage Out
				77880	77880
				# TIMOTHY M KILME/2405*W*	
		Work Phone	Vehicle Identification Number		
			*****909		
		Home Phone	Delivery Date	In-Service Date	
		405-533-6827	12/22/16		
Year	Make	Model	Body	Color	License Number
2017	FORD	EXPLORER		MAGNETIC	412-POOL
S10677					
DESCRIPTION OF SERVICE AND PARTS					AMOUNT
Cell: Remove Cell Number Call Jeff or Linda 405-533-6827					
#1 - 99PX: MULTI-POINT INSPECTION WHEEL TORQUE AND SPECIFICAT Sub Total: .00					
#2 - 00FOZRCL: RECALL/CAMPAIGN PERFORM RECALL PER RECALL NUMBER RECALL: 21N01 - HIGH SPEED COOLING FAN MOTOR RELAY (TRG 12/2) Installed JU2Z 14474 BA :TERMINAL Qty: 2 Warranty Unrealized KU2Z 14474 EA :TERMINAL Qty: 2 Warranty Unrealized F8OZ 14N089 AA :RELAY Qty: 1 Warranty Installed MISC :MISC OTHER Qty: 1 Warranty					
#3 - 25FOZ02TC: A/C-TRIM-ELECTRICAL BATTERY GOING DEAD BECAUSE OF RECALL Caused by Faulty battery Tech: CHRIS WOODRUFF (036) 15.00 Installed BXT 65 650 :BATTERY 1@134.95 134.95 Verified concern. visual inspection: found battery leaking acid. Conducted battery test with Motorcraft battery tester. Test results: Replace Battery, DTC: 8489KF2, ACES: FC6EJ. Removed and replaced battery. Cleaned battery terminals. Retested: vehicle ok. Released vehicle Sub Total: 149.95					
TERMS: STRICTLY CASH UNLESS ARRANGEMENTS ARE MADE. I hereby authorize the repair work hereinafter to be done along with the necessary material and agree that you are not responsible for loss or damage to vehicle or articles left in the vehicle in case of fire, theft, or any other cause beyond your control or for any delays caused by unavailability of parts or delays in parts shipments by the supplier or transporter. I hereby grant you or your employees permission to operate the vehicle herein described on streets, highways, or elsewhere for the purpose of testing and/or inspection. An express mechanic's lien is hereby acknowledged on above vehicle to secure the amount of repairs thereto.					
HAZARDOUS MATERIALS					
LABOR 15.00					
PARTS 134.95					
DEDUCTIBLE					
SUBLET					
SHOP SUPPLIES					
HAZARDOUS MATERIALS					
TERMS: STRICTLY CASH UNLESS ARRANGEMENTS ARE MADE. I hereby authorize the repair work hereinafter to be done along with the necessary material and agree that you are not responsible for loss or damage to vehicle or articles left in the vehicle in case of fire, theft, or any other cause beyond your control or for any delays caused by unavailability of parts or delays in parts shipments by the supplier or transporter. I hereby grant you or your employees permission to operate the vehicle herein described on streets, highways, or elsewhere for the purpose of testing and/or inspection. An express mechanic's lien is hereby acknowledged on above vehicle to secure the amount of repairs thereto.					
LABOR 15.00					
PARTS 134.95					
DEDUCTIBLE					
SUBLET					
SHOP SUPPLIES					
HAZARDOUS MATERIALS					

Example 2 – Hotel Invoice


Farley used the PCSO credit card to pay for hotel rooms for her personal use, then altered the hotel invoices to reflect that a different PCSO employee had stayed at the hotel. The first invoice below is the original invoice provided by the vendor and shows Farley as the customer traveling for “pleasure.” The second invoice was submitted for payment by Farley, paid by the County, and indicates that a sheriff’s deputy had incurred the charge for “Work.”

Original Invoice – provided by vendor

		68	08-22-22
		Linda Farley 606 S Husband St Ste 106 Stillwater OK 74074-4044 United States	
Folio No. : 32448 A/R Number : Group Code : Company : pleasure Membership No. : PC Invoice No. :		Room No. : 231 Arrival : 08-12-21 Departure : 08-14-21 Conf. No. : 42697086 Rate Code : IMGOV Page No. : 1 of 1	

Date	Description	Charges	Credits
08-12-21	*Accommodation	96.00	
08-12-21	Occupancy Tax	4.80	
08-13-21	*Accommodation	96.00	
08-13-21	Occupancy Tax	4.80	
08-14-21	Visa		201.60
	XXXXXXXXXXXX6509		
08-17-21	Occupancy Tax-Adj	-9.60	
08-17-21	Visa		-9.60
	should have been completely tax exempt		
	XXXXXXXXXXXX6509		
Thank you for staying with us! Qualifying points for this stay will automatically be credited to your account. Please tell us about your stay by writing a review here - www.ihgwardsclub.com/review . We look forward to welcoming you back soon.		Total	192.00
		Balance	0.00

Altered Invoice

		69	08-17-21
		Brandon Myers 606 S Husband St Ste 106 Stillwater OK 74074-4044 United States	
Folio No. : 32448 A/R Number : Group Code : Company : Work Membership No. : PC Invoice No. :		Room No. : 231 Arrival : 08-12-21 Departure : 08-14-21 Conf. No. : 42697086 Rate Code : IMGOV Page No. : 1 of 1	

Date	Description	Charges	Credits
08-12-21	*Accommodation	96.00	
08-12-21	Occupancy Tax	4.80	
08-13-21	*Accommodation	96.00	
08-13-21	Occupancy Tax	4.80	
08-14-21	Visa		201.60
	XXXXXXXXXXXX6509		
08-17-21	Occupancy Tax-Adj	-9.60	
Thank you for staying with us! Qualifying points for this stay will automatically be credited to your account. Please tell us about your stay by writing a review here - www.ihgwardsclub.com/review . We look forward to welcoming you back soon.		Total	192.00
		Balance	-9.60

Between FY 2016 and FY 2022, 16 altered invoices totaling \$5,014.36 were submitted by Farley for personal expenses and paid with county funds.

Payments For Work Not Performed

From April 2017 through June 2020, 18 purchase orders totaling **\$54,459.24** were issued in the name of Farley's son for work that was not performed. Eleven of the purchase orders included the phrase "Block of Time" as a description for the services provided, four purchase orders listed equipment and material as a description, two listed stray horses and care for livestock as a description, and one listed labor as a description. PCSO management was interviewed and stated that the work described was not performed by Farley's son at the PCSO locations noted on the questioned purchase orders and invoices.

Twelve of the purchase orders were requisitioned using the Sheriff's signature stamp, which Farley maintained at her desk. Farley completed and signed the receiving reports for all 18 of the purchases. She also signed the warrant register for 16 of the warrants confirming that she picked the warrants up from the County Clerk's office. Three warrants were deposited into the same bank account that Farley used for her payroll direct deposits.

Example – Payment to Farley's Son

Purchase Order No. 6577 issued to Zack Donaghey, Farley's son, is shown with the related invoice, receiving report, and the stamped requisitioning signature. A clip from the warrant register is also shown documenting Farley signing for pick-up of the warrant. These documents illustrate the process completed by Farley in paying her son for work not performed.

Requisition - Purchase Order - Claim				Purchase Order No. 006577	
Requisition No. 006577		Payne County, Oklahoma			
Requisitioning Dept. Sheriff Service Fee	Date Req. Rec. 06/02/2020	Date Assigned 06/02/2020	I approve the processing of this purchase request and the encumbering on the designated account to the maximum of 4,500.00 Account 1226-2-1100-6001		
Project No.	Date Material Needed		06/02/2020	SEE ATTACHED	
Federal Award			Date	Requisitioning County Official	
Suggested Vendors					
DO NOT MAIL					
Purchasing Method <input checked="" type="checkbox"/> Regular P.O. <input type="checkbox"/> Blanket P.O. <input type="checkbox"/> Purchase Card/Vendor for p-card			Fiscal Year 2019-2020		
Type of bid (if required) <input type="checkbox"/> State Contract/Purchasing Cooperativ <input type="checkbox"/> County Purchasing Act <input type="checkbox"/> Public Competitive Bidding Act			Date 06/02/2020	Appropriation Account	1226-2-1100-6001
Issued To: DONAGHEY, ZACK PO BOX 2553 STILLWATER, OK 74076			I hereby approve the issuance and encumbrance of this purchase order Kyla McComb Purchasing Agent		
Shipped To: PAYNE COUNTY SHERIFF 606 SOUTH HUSBAND, ROOM 106 STILLWATER, OK 74074			I hereby certify that the amount of this encumbrance has been encumbered against the designated appropriation account and that this encumbrance is within the authorized available balance of said appropriation. DATED THIS 06/02/2020 Glenna Craig County Clerk/Deputy		
ALL PRICES ARE FOB DESTINATION UNLESS OTHERWISE NOTED			Unit Price	Amt. To Be Encumbered	
Quantity	Unit	Description			
100.000	EA	BLOCK OF TIME - JAIL & BARN REPAIRS	45.00000	4,500.00	
			I approve the processing of this purchase request and the encumbering on the designated account to a maximum of		
			4,500.00	Account	1226-2-1100-6001
			6/2/2020	[Signature]	
			Date	Requisitioning County Official	

Stamped Signature

Zack Donaghey
PO Box 2553
Stillwater, OK 74076

INVOICE DATE: 06/02/2020
INVOICE NUMBER : 1968

**BILL TO: PAYNE COUNTY SHERIFFS OFFICE
ATTENTION: Linda
606 S. HUSBAND
STILLWATER, OK 74074**

PROJECT: BLOCK of Time **PO NUMBER** **TERMS:** NET 30 **DUE DATE**

DATE	QUANTITY	DESCRIPTION	RATE	AMOUNT
06/02/2020	100	Final Detail Block of Time	45.00	\$4,500.00
		Jail doors /Maintenance barn		

S.A. & I. 4030 (2000)

Rec. on Blanket P.O.

RECEIVING REPORT
PAYNE County, Oklahoma Date 6/2 2020

Vendor Zack Donaghey

F. O. B. _____ Rec. Dept./Project No. _____

Delivery Ticket No. 1968 Requisition No. _____ Purchase Order No. _____
(For Blanket P.O.)

QTY. ORD.	QTY. REC.	BACK-ORD.	UNIT	DESCRIPTION (Include Condition of Goods)	UNIT PRICE	TOTAL
100				Block of time	45.00	4,500
				final detail jail/barn		
				TOTAL		4,500

Remarks _____

Received by Linda Farley Delivered by _____

NOTE: Strike through any unused lines
Copy 1-White-County Clerk Copy 2-Canary-Send to Inventory Officer with Copy 2 of P.O.
Copy 3-Pink-Receiving Officer Copy 4-Goldenrod-Send to Purch. Agent with Orig. P.O.

Date	Vendor	PO#	Warrant#	Warrant Amt	Signature
06/08/2020	DONAGHEY, ZACK	006577	000362	\$ 4,500.00	<u>Linda Farley</u>

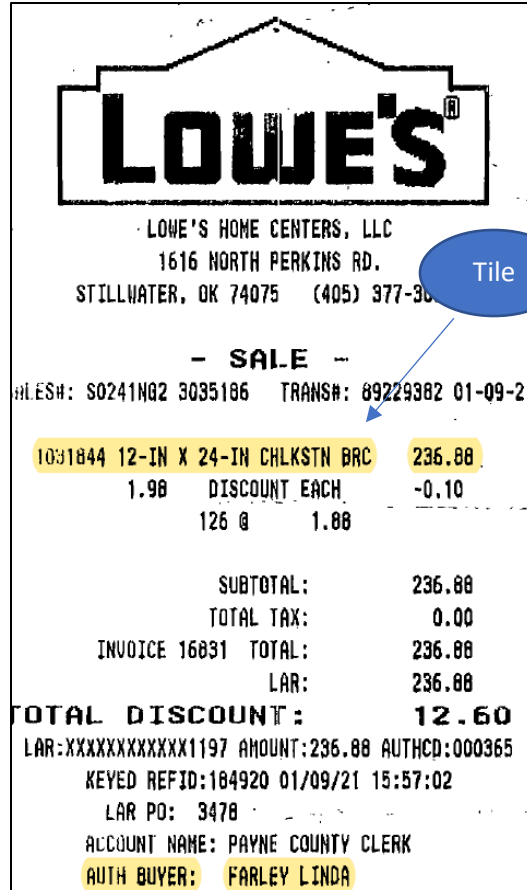
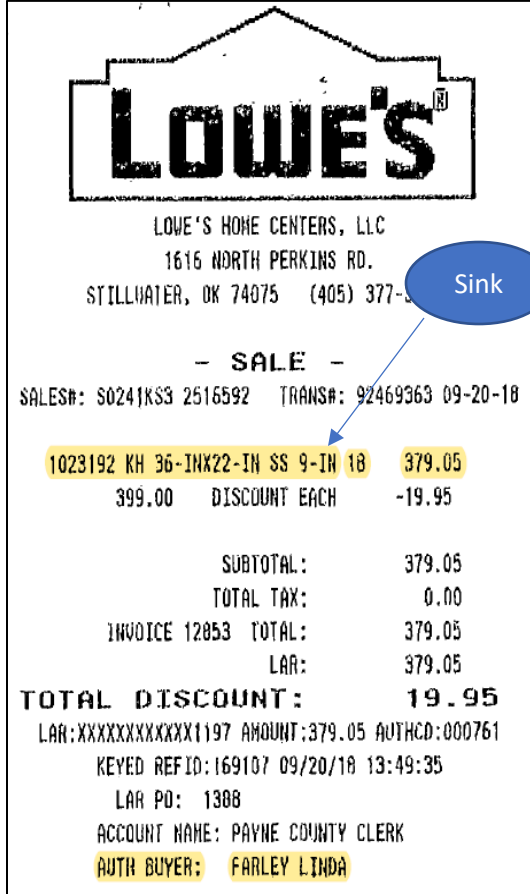
Unauthorized Credit Card Purchases

Between July 2010 and April 2021, unauthorized credit card purchases totaling **\$22,702.94** were made by Farley and paid for by the County. These items could not be located in the PCSO were deemed to not be for a county purpose.

Farley was an authorized buyer on multiple credit cards and charge accounts and maintained the credit cards within her office. Farley made purchases using the credit cards during office hours as well as on weekends and holidays.

Example – Lowe's Purchases

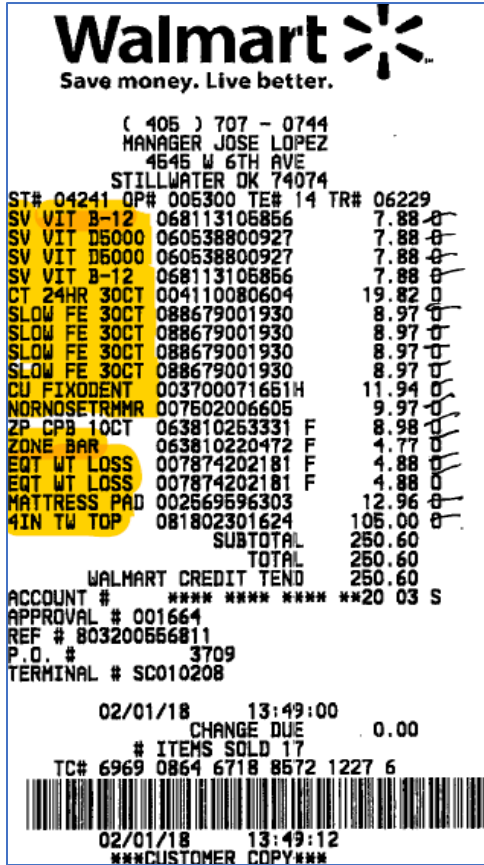
Unauthorized purchases totaling \$5,302.56 were made at Lowes and Best Buy. The following receipts reflect non-PCSO purchases of a farmhouse sink and vinyl tile flooring made by Farley.



Example – Walmart Purchases

Farley, who maintained the credit cards for the Sheriff's office, made multiple purchases at Walmart that were not for the use of the PCSO or the jail. A total of \$17,400.38 in unauthorized Walmart purchases were noted. PCSO management was presented with a list of the questionable items and assisted in determining what items were not for the operation of the office. Items that were frequently purchased by Farley and were deemed to not be for PCSO operations included but were not limited to: protein bars/drinks, kitchen utensils, clothing items, bathroom furnishings, bedding, kids' items, decorations, and vitamins.

The receipts below depict examples of some of the improper purchases.



Part Two – Questioned Costs

Excess Payroll Payments

Over a seven-year period, Farley's pay exceeded her authorized salary resulting in questioned costs of **\$20,282.22**.

Summary of Excess Payroll Payments				
Fiscal Year	Overtime	Holiday & Straight Pay	Compensatory Time	Total
2016	\$593.44	\$0	\$0	\$593.44
2017	\$5,771.10	\$304.22	\$0	\$6,075.32
2018	\$0	\$1,847.05	\$0	\$1,847.05
2019	\$4,034.69	\$0	\$0	\$4,034.69
2020	\$1,991.72	\$0	\$0	\$1,991.72
2021	\$1,330.95	\$0	\$1,603.36	\$2,934.31
2022	\$692.17	\$0	\$2,113.52	\$2,805.69
Total	\$14,414.07	\$2,151.27	\$3,716.88	\$20,282.22

Per PCSO management and the *Payne County Personnel Policy* handbook, administrative employees are exempt employees and are not approved to work overtime, holidays, or earn

compensatory (comp) time. Farley served as the office manager in an administrative exempt position. Farley signed an *Employee Personnel Policy Handbook Acknowledgement Form* in April 2012 and April 2018, acknowledging county policy.

I further understand that this handbook represents the sole policy of the county and replaces and supersedes any and all other oral or written personnel policies or procedures.

I further understand that this signed statement will be a permanent record in my personnel file.

LINDA FARLEY
Employee's Name
(Printed or Typed)

Linda Farley
Employee's Signature

04/17/18
Date

Farley participated in an inmate transport in April 2014 and was paid overtime. This overtime was pre-approved on an *Overtime Request* form. *Overtime Request* forms could not be located for any additional overtime paid.

PAYNE COUNTY SHERIFF'S DEPARTMENT
OVERTIME REQUEST

EMPLOYEE: LINDA FARLEY DATE: 4-7-14

DIVISION: ADMIN

DATE OF OCCURRENCE: 4-7-14 AUTHORIZED BY: 401

BEGIN TIME: 1400 END TIME: 1715 TOTAL: 3¹/₄

REASON: Transported 10-15 from Alameda Co SO Dublin, CA to PCSO

COURT CASE SHOULD REFLECT DEFENDANT - COURT'S CASE NUMBER - OUR CASE NUMBER

EMPLOYEE SIGNATURE: *Linda Farley*

SUPERVISOR: _____ UNDERSHERIFF: *[Signature]* SHERIFF: _____

Even though overtime and comp time were not allowed for exempt employees, Farley's overtime and comp time was approved and paid via monthly *Departmental Payroll Forms*. Seventy of the 71 *Payroll Forms* reviewed were approved by the sheriff or his representative along with other county officials.⁵ Beginning in November 2014, most of these *Forms* were notarized by Farley.

SAI Form 2742.a (2014) Departmental Payroll Form Account: 01-04-1110

Pay Period: **September-2017** Department: **Sheriff's Office**

Employee ID	Name	Hours	Overtime	Pay Rate	Sick	Vacation	Comp	Holiday	LWOP	Other	Gross Pay	Comments
1352	Anderson, Rhonda E.	173	✓	\$3,320.00	8	8					\$3,320.00	#781
2430	Barnes, David D.	173	✓	\$3,452.00		56		8			\$3,611.60	H = 159.6 #782
9747	Benavidez, Patricia A.	173	✓	\$3,320.00	1.5	8					\$3,320.00	#783
1385	Brown, Rockford M.	173	✓	\$3,844.00	8	8					\$3,844.00	#784
0756	Dean, Shane M	173	✓	\$2,992.00							\$2,992.00	#785
4780	Disel, George E.	173	✓	\$4,126.00							\$4,126.00	#786
6503	Edwards, Donald T.	173	✓	\$3,452.00		64		8			\$3,611.60	H = 159.6 #787
9402	Farley, Linda G.	173	✓	\$3,760.00						19	\$4,172.87	S = 412.87 #788

Subscribed and sworn to before me this 21 day of September, 2017

My Commission Expires: 10/24/2019

My Commission Number: 03013098

Department Head: *[Signature]* RB Hauf

Notary or Clerk: *Linda Farley* Linda Farley

APPROVED _____ Date _____

Board of _____

[Signature] Chairman

[Signature] Member

[Signature] Member

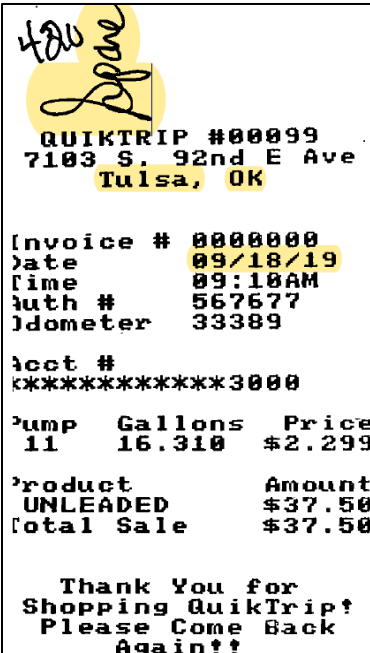
Page 4 Payroll Report

⁵ Approvals included both stamped signatures and original signatures of the county commissioners and/or county clerk.

Spare Fuel Card Expenditures

The PCSO purchases fuel using ComData charge cards. Each vehicle is assigned a fuel card and each deputy is assigned a unique ID and PIN number. Based on the evidence presented, the spare fuel card was held by Farley and assigned to a fictitious vehicle. Between FY 2011 and FY 2022, **\$35,239.76** of questioned costs were expended on the spare fuel card.

The spare fuel card was last used the day before Farley was placed on administrative leave and has not been located since her termination. The current office administration stated there was rarely a need for a spare fuel card and one has not been used since Farley's termination.

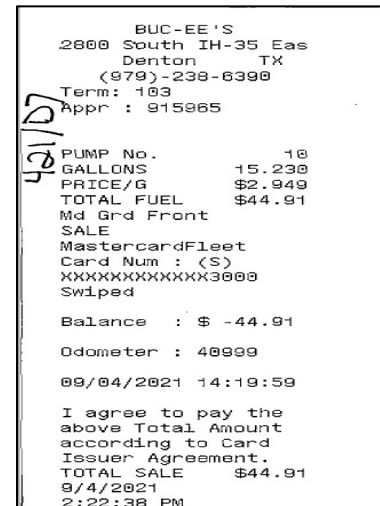


The PCSO employee assigned to review and verify ComData fuel receipts and statements stated that Farley submitted the spare fuel card receipts for payment and indicated they were "confidential receipts." The employee understood these transactions were for fueling informants' vehicles.

The spare fuel card was used by Farley while she was traveling. In at least three instances, the spare card was used at fuel stations in Tulsa, OK at the same time Farley charged hotel stays in Tulsa to the PCSO credit card.⁶ An example for September 18, 2019, is shown.



The following is an invoice for a personal hotel stay in Arlington, TX incurred by Farley and improperly paid with the PCSO credit card.³ The dates of the hotel stay correlate with a fuel receipt charged in Denton, TX using the spare fuel card.



⁶ Hotel credit card activity was addressed in section 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 determination is within the exclusive jurisdiction of regulatory, law enforcement, prosecutorial, and/or judicial authorities designed by law.