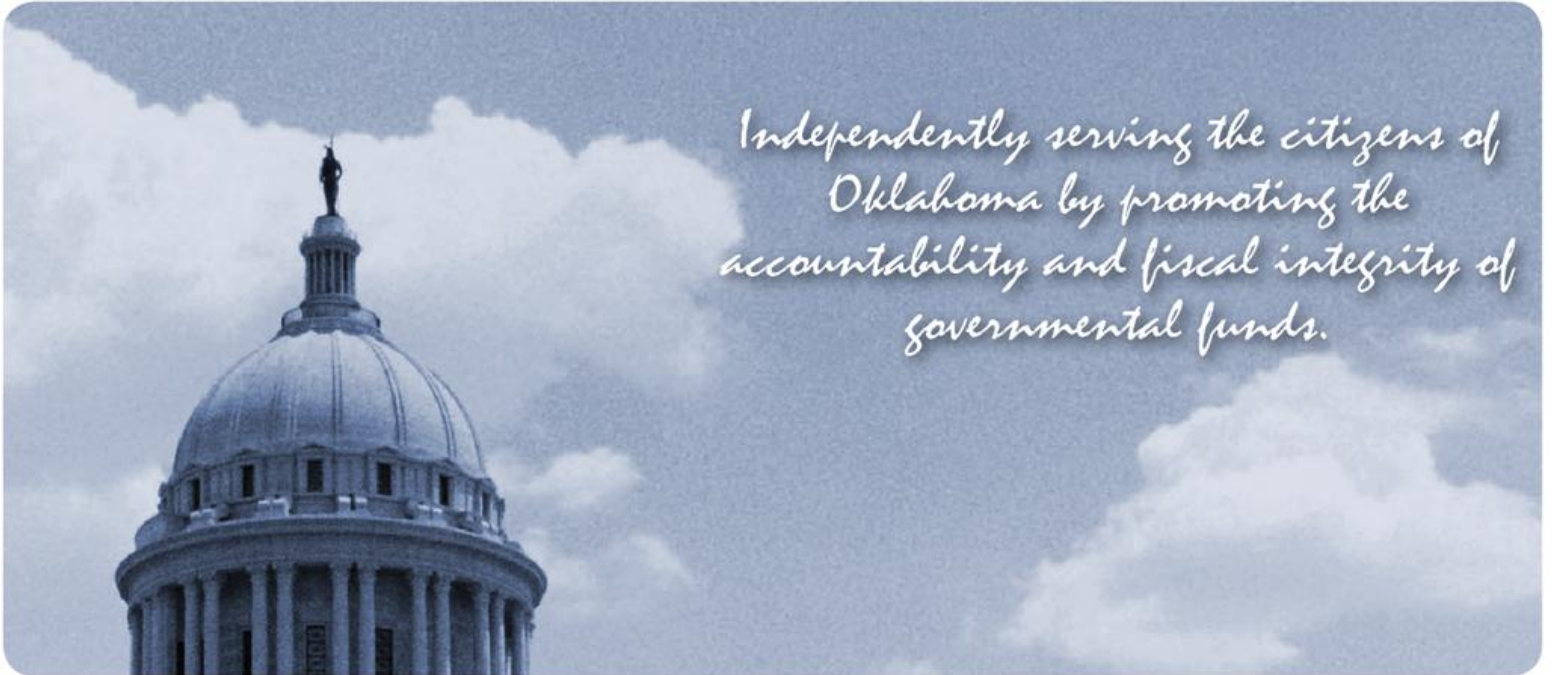


PETITION AUDIT REPORT

# TOWN OF TALIHINA

July 1, 2012 through January 31, 2015



Oklahoma State  
Auditor & Inspector  
Gary A. Jones, CPA, CFE

**TOWN OF TALIHINA**  
**LEFLORE COUNTY, OKLAHOMA**  
**CITIZENS PETITION REQUEST**  
**RELEASE DATE MAY 25, 2017**



## Report Highlights

### WHY WE CONDUCTED THIS AUDIT

We performed the audit in response to a citizens petition in accordance with **74 O.S. § 212(L)**. The three objectives addressed include:

- I. Possible irregularities in the payment of federal and state withholding taxes.
- II. Possible irregularities in payroll without board approval.
- III. Review possible nepotism in the employment of family members of city officials.

### WHAT WE FOUND

- The Town and the Authority were delinquent in paying federal, state, and unemployment payroll taxes, and at a minimum paid over \$22,000 in penalty and interest. (Pg. 2)
- Records show the Town and the Authority have settled their back tax liability issues and appear current with their payments of federal, state, and unemployment payroll taxes. (Pg. 4)
- The \$67,125 expended for employee holiday bonuses was not approved by the Board. (Pg. 5)
- No accountability or documentation existed for a \$4,000 check issued to employee Trudye Cantero for the payout of Christmas bonuses for volunteers. (Pg. 6)
- Employees Trudye Cantero and LaDale Compton used Authority funds to obtain interest free personal loans. (Pg. 7)
- Mary Timmons, the niece of board member Gina Gregson, was compensated \$61,050 in contract labor payments without a written agreement or board approval. Timmons was then subsequently hired by the board as a Town employee. Both forms of employment appear to be in violation of nepotism law. (Pg. 10)
- There was no nepotism issue involving board member Gina Gregson and the employment of her spouse. (Pg. 12)
- The hiring of board member Rhonda Sears's son-in-law appears to be a violation of nepotism law. (Pg. 13)



# Oklahoma State Auditor & Inspector

2300 N. Lincoln Blvd. • State Capitol, Room 100 • Oklahoma City, OK 73105 • Phone: 405.521.3495 • Fax: 405.521.3426

May 25, 2017

To the Petitioners and Citizens of the Town of Talihina:

Pursuant to your request and in accordance with the requirements of **74 O.S. § 212(L)**, we performed a petition audit with respect to the Town of Talihina for the period July 1, 2012 through January 31, 2015.

The objectives of our audit primarily included, but were not limited to the concerns noted in the citizen petition. The results of this audit, related to these objectives, are presented in the accompanying report.

Because the investigative procedures of a petition audit 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 Town of Talihina for the period July 1, 2012 through January 31, 2015.

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

This document is 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 "Gary A. Jones".

GARY A. JONES, CPA, CFE  
OKLAHOMA STATE AUDITOR & INSPECTOR

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**TOWN OFFICIALS**

(As of January 31, 2015)

**Board of Trustees**

Jacqueline England..... Mayor  
Gina Gregson..... Vice-Mayor  
Donald Faulkner ..... Trustee  
Donna Hanebrink ..... Trustee  
Rhonda Sears ..... Trustee

**Finance Officer**

Mary Timmons

**Town Clerk/Treasurer**

Gena Jones

## **INTRODUCTION**

The Town of Talihina (“Town”) is organized under the statutory town board of trustees form of government, as outlined in **11 O.S. §§ 12-101, et seq.**

### **11 O.S. § 12-101 states:**

The form of government provided by Sections 11-12-101 through 11-12-114 of this title shall be known as the statutory town board of trustees form of government. Towns governed under the statutory town board of trustees form shall have all the powers, functions, rights, privileges, franchises and immunities granted, or which may be granted, to towns. Such powers shall be exercised as provided by law applicable to towns under the town board of trustees form, or if the manner is not thus prescribed, then in such manner as the board of trustees may prescribe.

The Talihina Public Works Authority (“Authority”) is a public trust established under **60 O.S. §§ 176 et seq.** The Authority operates a utility service providing water, sewer, and garbage to the residents of the Town. The Town Board serves ex-officio as the Board of Trustees for the Authority.

In accordance with a ‘Citizen Petition Request for Special Audit’ verified by the LeFlore County Election Board Secretary on April 10, 2015, the Office of the State Auditor and Inspector has conducted a petition audit of the Town of Talihina.

There were four objectives defined in the Citizen Petition.

1. Possible irregularities in the payment of federal and state withholding taxes.
2. Possible irregularities in payroll without board approval.
3. Review possible discrepancies in utility records related to past due/delinquent, and cash accounts.
4. Review possible nepotism in the employment of family members of city officials.

Initially Objective 3 pertaining to utility billing records was undertaken as part of the citizen petition audit scope. Once it was realized the significance and volume of concerns surrounding these records the LeFlore County District Attorney Jeffrey Smith was contacted and made aware of the situation.

As a result, the investigation of utility billing records shifted from the citizen petition process to a District Attorney investigation requested under the authority of **74 O.S. § 212(H)**. The reporting of this investigation has been done under separate cover and can be found on our website under ‘Talihina Public Work Authority – Investigative Audit’.

The results of our petition inquiry are included in the following report and were prepared for the citizens and registered voters of the Town, along with officials with oversight responsibilities.

<b>Objective I</b>	<b>Payroll Withholding Taxes</b>
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*Petition Objective*      *Possible irregularities in the payment of federal and state withholding taxes.*

**Background**              The petitioners expressed a concern that the Town was not current on their payroll taxes, questioning whether delinquent taxes had been paid.

We attempted to review the Town’s records pertaining to payroll taxes. Because of the volume and disorganization of documents and notices contained in the Town’s payroll files, we obtained supporting documentation directly from third party sources, specifically the Internal Revenue Service (IRS), the Oklahoma Tax Commission (OTC), and the Oklahoma Employment Securities Commission (OESC).

**Finding**                      **The Town and the Authority were delinquent in paying federal, state, and unemployment payroll taxes, and at a minimum paid over \$22,000 in penalty and interest.**

We were provided access to the Town and the Authority’s federal, state and unemployment online account information to assist us in obtaining payroll tax payment documentation directly from the taxing entities.

**Federal Payroll Withholding Taxes**

The online federal payroll tax information was limited to tax periods dating back to January 2013 for the Town and July 2012 for the Authority. The online payment information confirmed that both the Town and the Authority had been in arrears for the payment of federal payroll taxes.

For example, the *Town’s* 2013 third quarter payroll taxes of \$15,331.85, due by October 31, 2013, were settled on February 20, 2015. The *Authority’s* 2013 third quarter payroll taxes of \$7,600, also due on October 31, 2013, were settled on January 2, 2015.

Payroll files showed correspondence from the IRS that indicated quarterly tax payments in 2012, 2013, and 2014, were not paid in a timely manner. The following are examples of some of the IRS correspondence:

- The IRS issued a notice of unpaid taxes to the *Authority*, dated March 31, 2014, for the period ending December 31, 2013, with an amount due of \$22,044.80. A subsequent IRS notice dated November 24, 2014, included a summary of unpaid taxes for the last



two quarters of 2012, all four quarters of 2013, and the first quarter of 2014, with a total amount due of \$81,857.06.

- The IRS issued a notice of unpaid taxes to the “*City of Talihina*”, dated November 19, 2012, for the tax period ending December 31, 2011, with an amount owed of \$3,238.74. The IRS issued a subsequent notice dated July 8, 2014, for unpaid taxes for periods ending March 31, 2013, through March 31, 2014, with a total amount due of \$94,019.70.

Although all documents were not available to determine the total extra cost incurred from not paying federal withholding taxes in a timely manner; penalty, interest, and failure to file charges incurred from the two delinquent notices mentioned above were, at a minimum, almost \$12,000 for the Town and over \$10,000 for the Authority.

#### **State Payroll Withholding Taxes**

Correspondence between the Oklahoma Tax Commission and the Town and the Authority was reviewed beginning with October 2011. Correspondence included two types of letters; the first letter was to provide notice that the wage returns and payments had not yet been received; the second letter was issued approximately one month later warning that the returns and payments were now considered delinquent.

Records reflect that both the Town and the Authority were regularly issued second or delinquent notices. Beginning in October 2011, through May 2013, both the Town and the Authority were sent 16 notices of delinquent Oklahoma wage tax returns and payments.

Records were not readily available to determine penalty and interest charged.

#### **State Unemployment Taxes**

Records reviewed from the OESC reflected that the Town and the Authority were also consistently delinquent in the reporting and payment of unemployment taxes.

Employers Quarterly Contribution Reports are due the last day of the month following the end of the quarter. We compared the quarterly report period to the date it was received by OESC beginning with the first quarter of 2011 through the fourth quarter of 2015 for both the Town and the Authority.

Quarterly reports for both were not filed by the due date, beginning with the second quarter of 2011 through the fourth quarter of 2013. For example, all four of the quarterly reports for 2012 were filed on April 1, 2014, and all four quarterly reports for 2013 were filed on March 28, 2014.

Beginning with the first quarter of 2014, quarterly reports were filed in a timely manner.

**Finding**

**Records show the Town and the Authority have settled their back tax liability issues and appear current with their payments of federal, state, and unemployment payroll taxes.**

Online records reflected all prior tax periods have been settled. Additionally, a February 2, 2016, email from an IRS representative indicated the taxes had been paid in full.

State payroll tax payment information also showed no balance owed for quarterly tax returns from September 2013 through December 2015 for both the Town and the Authority.

Unemployment wage tax payment information as of the third quarter of 2015 reflected a \$0.00 balance owed for both the Town and the Authority.

**Objective II                  Payroll**

*Petition Objective*      **Possible irregularities in payroll without board approval.**

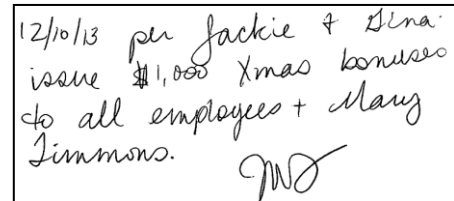
**Background**                  Petitioners were concerned that employees had been paid bonuses that had not been handled properly.

During FY13<sup>1</sup> and FY14, Town and Authority employees were paid a Thanksgiving and Christmas bonus of \$125 and \$1,000, respectively. For FY15, employees received one Christmas bonus check of \$1,000. The table to the right reflects the yearly totals for all employee bonus checks.

Fiscal Year	Total
2012-13	\$23,625
2013-14	\$23,500
2014-15	\$20,000
<b>Total</b>	<b>\$67,125</b>

**Finding**                                  **The \$67,125 expended for employee holiday bonuses was not approved by the Board.**

We found a handwritten note, dated December 10, 2013, indicating two board members, Gina Gregson and Jacqueline England, consented to providing \$1,000 Christmas bonuses to employees. The note also documented payment of a Christmas bonus to Mary Timmons, a contract worker<sup>2</sup>.



There was also a handwritten note for the November 2013 Thanksgiving bonus of \$125, which included the wording, “per Jackie”, indicating Mayor Jacqueline England consented to the payment of the FY14 Thanksgiving bonus.

Since the handwritten notes would not constitute an official board action, we reviewed meeting minutes to determine whether a majority of the board authorized the employee bonuses. Board minutes did not reflect any discussions, actions, or approval pertaining to employee bonuses.

According to town officials, bonuses were included in the annual budgets approved by the Board; therefore, officials contended bonuses were approved through the budget process as a part of the employee’s salaries and that a specific board action was not necessary.

<sup>1</sup> FY13 (July 2012 – June 2013); FY14 (July 2013 – June 2014); FY15 (July 2014 – June 2015)

<sup>2</sup> Mary Timmons contract employment is discussed under Objective III.

By applying that logic, if the approved budget, for example, included a line item for supplies, materials and equipment than any further board approval would not be necessary for any expenditure related to maintenance and operations. We do not agree that the approval of a budget, which includes broad general categories, would negate the Board's fiduciary responsibility as an oversight body to review and approve employee holiday bonuses.

**Finding**

**Purchase orders were not completed for the payment of bonuses in accordance with statute.**

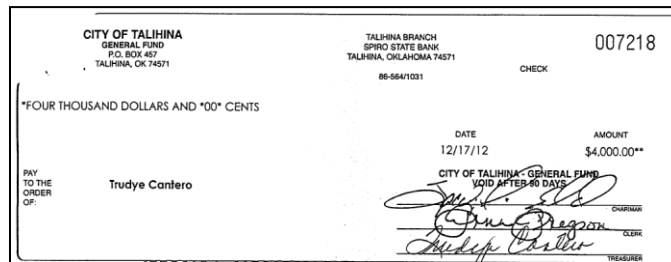
Town officials could not provide purchase orders supporting the payment of the employee bonuses. Titles **62 O.S. § 310.1A** and **62 O.S § 304.1** both address the statutory requirement of utilizing purchase orders in the purchasing and payroll payment process.

No purchase orders could be found to support employee bonus payments.

**Finding**

**No accountability or documentation existed for a \$4,000 check issued to employee Trudye Cantero for the payout of Christmas bonuses for volunteers.**

While reviewing bank statements we noted a check in the amount of \$4,000 issued to Trudye Cantero on December 17, 2012. The only documentation provided for the payment was an unsigned and unapproved purchase order<sup>3</sup> issued for the apparent purpose of providing \$100 cash Christmas bonuses to 16 volunteer firefighters and 24 emergency management staff.



The Town could not provide any accounting to verify that each of the 40 individuals received their \$100. We also found no Board authorization giving Cantero the authority to distribute cash to the volunteer firefighters and emergency management staff.

In an interview with Cantero, she indicated she gave the cash to then Mayor Jacqueline England and that England provided the cash directly to the volunteers.

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<sup>3</sup> See a copy of the purchase order at the end of the report – Exhibit 1.

We interviewed Mayor England, Vice-Mayor Gina Gregson and Trustee Rhonda Sears, each of which did not recall personally distributing the funds, or authorizing the payment to Cantero for volunteer bonuses.

Records also show three checks were issued, two in December 2008, and one in December 2011, to Trudye Cantero totaling \$5,050 for “Christmas money for party”. No supporting documentation could be provided for any related party expenditures.

**Finding**

**Employees Trudye Cantero and LaDale Compton used Authority funds to obtain interest free personal loans.**

Records obtained showed checks were issued to Cantero and Compton for loans and/or advances on their payroll. The employees were in effect, using Authority funds to obtain interest free personal loans.

No written agreements, board approval, or other documentation could be provided showing authorization for the personal loans and advances.

The checks issued for the loans and advances contained the signatures of Mayor Jacqueline England and Vice-Mayor Gina Gregson.

According to Mayor England, she recalled only authorizing payroll advances for Trudye Cantero and LaDale Compton a few times, during a period when both had experienced deaths in their families. England acknowledged she had a facsimile stamp for her signature and at times the stamp was in Trudye Cantero’s possession.

Vice-Mayor Gregson indicated she was not aware Trudye Cantero and LaDale Compton were receiving payroll advances. Gregson acknowledged she had a facsimile stamp for her signature and said the stamp was maintained by Trudye Cantero.

Gregson also indicated Cantero had been directed to contact her prior to affixing her signature to any document, and stated she did not authorize her signature to be used for payroll advances or loans.

During interviews both Trudye Cantero and LaDale Compton indicated they had received permission from Mayor England each time they obtained a payroll advance. No evidence of this approval could be found.

Trudye Cantero received a total of \$6,450 in personal loans or payroll advances during the period July 2011 through April 2013.

<b>Trudy Cantero</b>		
Date	Check	Amount
8/4/2011	5058	\$500
11/6/2011	5187	\$800
3/29/2012	5393	\$1,000
5/29/2012	5454	\$1,000
7/6/2012	5515	\$900
11/9/2012	5688	\$150
11/19/2012	5703	\$350
12/4/2012	5727	\$1,000
3/22/2013	5873	\$750
	<b>Total</b>	<b>\$6,450</b>

Documentation showed that this was an ongoing practice in which Cantero had been obtaining periodic personal loans and advances dating back to at least June 2006. It appears that at least an additional \$10,862 in advances and loans had been paid prior to our audit period.

According to Cantero, she paid back the loans through her payroll checks, periodically reducing her gross salary \$100 to \$500.

<b>LaDale Compton</b>		
Date	Check	Amount
7/18/2011	5036	\$600
1/13/2012	5263	\$300
2/2/2012	5313	\$1,000
6/5/2012	5462	\$300
7/6/2012	5516	\$500
7/23/2012	5529	\$500
4/25/2013	5910	\$850
	<b>Total</b>	<b>\$4,050</b>

LaDale Compton received a total of \$4,050 in personal loans or payroll advances during the period July 2011 through April 2013.

This practice also appears to have been occurring with Compton back to at least October 2010. Compton also paid back the loans through a salary reduction.

Compton's payroll check 5992, issued on August 14, 2013, included a reduction in gross salary in the amount of \$283.33. It was initially believed this reduction was to pay back part of a previous loan or advance. However, on the same date, Compton was issued check 6062 in the amount of \$283.30 which corresponded to the salary reduction amount. The Town could not provide any supporting documentation indicating the purpose for these transactions.

**Repayment**

The repayment method of reducing the gross salary used by both former employees would also appear to create tax implications, since taxes were calculated on gross salary after the reduction. It appears that in addition to the benefit of interest free loans, the employees received a reduction in their income tax obligation.

Because it was determined that repayment could have also occurred outside of payroll deductions, we did not verify whether Cantero and Compton repaid the entire balance of the advances and loans received.

For example, while obtaining customer utility deposit information from the bank we inadvertently noted an Authority check for \$1,062 payable to LaDale Compton that contained the notation, "Longevity Check". This check was included in the February 17, 2012, deposit and noted on the Treasurer's daily report as a reimbursement.

Remb.	Talihina Public Works - Compton	1000.00
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Because of a lack of documentation, we were unable to determine if the reimbursement was for repayment of the loans and advances incurred.

We recommend the Board consider accounting for all loans and advances made and determine if money is owed the Town.

<b>Objective III</b>	<b>Nepotism</b>
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**Petition Objective**     *Review possible nepotism in the employment of family members of city officials.*

**Background**     Petitioners questioned the employment of three individuals and their relationship to board members. The three potential nepotism issues involved the employment of:

- Board Member Gina Gregson’s Niece
- Board Member Gina Gregson’s Spouse
- Board Member Rhonda Sears’ Son-In-Law

**Board Member Gina Gregson’s Niece**

**Finding**     **Mary Timmons, the niece<sup>4</sup> of Trustee Gina Gregson, was compensated \$61,050 in contract labor payments without a written agreement or board approval. Timmons was then subsequently hired by the Board as a Town employee. Both forms of employment appear to be in violation of nepotism law.**

The consideration of nepotism for Mary Timmons is addressed in two different employment scenarios.

*First*, Timmons was hired and compensated as *contract labor*.

For the period August 2013 through October 2014, Timmons was paid \$61,050 in compensation for *contract labor*. Payments were made from both the General Fund and the Authority; however, a review of meeting minutes for both found no approval of Timmons hiring.

Mayor Jacqueline England, Vice-Mayor Gina Gregson, and Trustee Rhonda Sears acknowledged that Mary Timmons was hired as *contract labor* to assist the Town with payroll tax issues and monies owed to vendors without the official authorization of the Board in an open meeting.

Timmons confirmed that she was hired as contract labor, and was compensated at a rate of \$25 per hour based on a verbal agreement between her and her aunt Gina Gregson.

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<sup>4</sup> Attorney General Opinion, **1979 OK AG 163** concludes that a niece would be considered a relative within the third degree, stating in part, “Under the act in question an officer cannot appoint the following relatives of either himself or his wife: Parents, grandparents, and great-grandparents; uncles and aunts; brothers and sisters; children, grandchildren, great-grandchildren; nephews and nieces.”



The hiring of Mary Timmons outside of the authority of the Board appears to be a violation of **11 O.S. § 12-106** which indicates that *all powers* of a statutory town board of trustees town shall be vested in the board of trustees. **Section 12-106** states in part:

All powers of a statutory town board of trustees town, including the determination of matters of policy, shall be vested in the board of trustees. Without limitation of the foregoing, the board may:

1. Appoint and remove, and confirm appointments of, designated town officers and employees as provided by law or ordinance;

The employment of Mary Timmons should have been approved by the Board in an open meeting.

Timmons contract labor also appears to violate **11 O.S. § 8-106** which states in part:

No elected or appointed official or other authority of the municipal government shall appoint...any person related by affinity or consanguinity within the third degree to any governing body member or to himself or, in the case of a plural authority, to any one of its members to any office or **position of profit** in the municipal government. [Emphasis added]

The appointment of Timmons to a “position of profit” by Gina Gregson, her aunt, appears to be a violation of this statute.

Evidence also indicates that Gina Gregson’s involvement in the appointment of Timmons to a “position” or “duty” within the Town, paid out of public funds, would be a violation of **21 O.S. 481** which states:

It shall be unlawful for any executive, legislative, ministerial or judicial officer<sup>5</sup> **to appoint** or vote for the appointment of any person related to him by affinity or consanguinity within the third degree, **to any** clerkship, office, **position, employment or duty** in any department of the state, district, county, city or municipal government of which such executive, legislative, ministerial or judicial officer is a member, **when the** salary, wages, pay or **compensation** of such appointee is **to be paid out of the public funds** or fees of such office. [Emphasis added]

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<sup>5</sup> **Title 21 O.S. 487** identifies an executive, legislative, ministerial or judicial officer to include “trustees...and other officers of all incorporated cities and towns...”

*Secondly*, in November 2014, Timmons was hired as a Town employee.

The Town and the Authority meeting minutes for November 27, 2014, reflected both boards voted to fill the position of Financial Officer with Mary Timmons at the rate of \$49,000 per year, with benefits.

A motion was made by Sears, and seconded by Hanebrink to fill the position of Financial Officer with Mary Timmons at the rate of \$49,000.00 per year, with benefits, this position will be paid out of Town of Talihina and Public Works Authority.  
Motion carried.  
Voting Yes: Faulkner, Hanebrink, Sears, and Mayor England  
Voting No: None  
Abstain: Gregson

Gina Gregson was on the Board when Timmons transitioned from contract labor to employee. Although meeting minutes for both boards reflected that Gregson abstained from voting on the employment of Timmons, **11 O.S. § 8-106** would still apply as it states in part:

No elected or appointed official or other authority of the municipal government shall appoint...any person related by affinity or consanguinity within the third degree to **any governing body member** or to himself or, in the case of a plural authority, **to any one of its members** to any office or position of profit in the municipal government. [Emphasis Added]

A governing body cannot appoint any person related to **any governing body member**, regardless if the related board member abstains from the vote.

*Board Member Gina Gregson's Spouse*

**Finding**

**There appears to be no nepotism issue involving Board Member Gina Gregson and the employment of her spouse.**

Personnel records reflect that Gina Gregson's spouse, Clyde Gregson, was originally hired on April 5, 1997. Clyde Gregson took a leave of absence effective July 31, 2006 through December 4, 2006. During that time period records reflect he did not resign nor was his employment terminated.

Documentation from the LeFlore County Election Board indicated that Gina Gregson was first elected to the town board on April 3, 2001.

As presented in **11 O.S. § 8-106** states in part:

The provisions of this section shall not prohibit an officer or **employee already in the service of the municipality** from continuing in such service or from promotion herein. [Emphasis added]

Since Clyde Gregson was *already* an employee of the Town when Gina Gregson was elected to her position of trustee, no condition of nepotism would appear to exist.

**Board Member Rhonda Sears' Son-In-Law**

**Finding**

**The hiring of Board Member Rhonda Sears son-in-law appears to be a violation of nepotism law.**

On August 27, 2014, the Town Board voted in favor of hiring Josh Cassell to fill a police officer position. Cassel was the son-in-law of Board Member Rhonda Sears. Prior to the vote Sears left the meeting and was not involved in the action to hire her son-in-law.

**Title 21 O.S. § 481** was not violated because Sears abstained from voting on the appointment. However, it appears the hiring of Cassell by the Board violated **11 O.S. § 8-106** which states in part:

No elected or appointed official or other authority of the municipal government shall appoint...any person related by affinity or consanguinity within the third degree to **any governing body member** or to himself or, in the case of a plural authority, **to any one of its members** to any office or position of profit in the municipal government. [Emphasis Added]

A son-in-law would be considered a relation within the third degree; therefore, the employment of Board Member Rhonda Sears son-in-law by the Board would appear to be nepotism.

**EXHIBIT 1**

PURCHASE ORDER GENERAL FUND																										
ORDER NO.	ORDER DATE	REQ NO.	VENDOR NO.	FISCAL YR	CK/WRNT NO	CK/WRNT DATE																				
000075	12/17/12		001236	12-13																						
ISSUED TO: <b>Trudye Cantero</b>				SHIP TO: <b>TOWN OF TALIHINA</b>																						
<p>I hereby certify that the amount of this encumbrance has been entered against the designated appropriation accounts and that this encumbrance is within the authorized available balance of the said appropriation accounts.</p> <p>ENCUMBERING OFFICER _____ OFFICER IN CHARGE _____</p> <p>SB # 144, SL 1977 requires the vendor to furnish an itemized invoice which states the vendor's name and address, a clear description of each item purchased, its unit price, the number or volume of each item, its total price, the total of the purchase, and the date of the purchase. The invoice, together with a signed delivery ticket (if separate from the invoice) and any other supporting information must be attached to the original copy of the purchase order when filed for payment.</p> <table border="0" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">ITEM</th> <th style="text-align: left;">QTY</th> <th style="text-align: left;">DESCRIPTION</th> <th style="text-align: left;">UNIT PRICE</th> <th style="text-align: left;">TOTAL</th> <th style="text-align: left;">FUND/ACCOUNT</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>16</td> <td>Volunteer FireFighters - Christmas</td> <td>100.00</td> <td>1,600.00</td> <td>01-5004</td> </tr> <tr> <td>2</td> <td>24</td> <td>Emergency Mgmt - Christmas</td> <td>100.00</td> <td>2,400.00</td> <td>01-5004</td> </tr> </tbody> </table> <table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%; text-align: right;">TOTAL</td> <td style="text-align: right;">4,000.00**</td> </tr> </table> <p>I hereby certify that the merchandise and/or service described above has been satisfactorily received and that this purchase order is now a true and just debt of the city. This purchase order is therefore approved for consideration for payment by the governing board.</p> <p style="text-align: right;">PURCHASE OFFICER/DEPT HEAD/MAYOR _____</p> <p style="text-align: right;">OFFICER IN CHARGE/BOARD MEMBER _____</p> <p style="text-align: right;">_____</p>							ITEM	QTY	DESCRIPTION	UNIT PRICE	TOTAL	FUND/ACCOUNT	1	16	Volunteer FireFighters - Christmas	100.00	1,600.00	01-5004	2	24	Emergency Mgmt - Christmas	100.00	2,400.00	01-5004	TOTAL	4,000.00**
ITEM	QTY	DESCRIPTION	UNIT PRICE	TOTAL	FUND/ACCOUNT																					
1	16	Volunteer FireFighters - Christmas	100.00	1,600.00	01-5004																					
2	24	Emergency Mgmt - Christmas	100.00	2,400.00	01-5004																					
TOTAL	4,000.00**																									

**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 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. Such determinations are within the exclusive jurisdiction of regulatory, law enforcement, and judicial authorities designated by law.



OFFICE OF THE STATE AUDITOR AND INSPECTOR

2300 N. LINCOLN BOULEVARD, ROOM 100

OKLAHOMA CITY, OK 73105-4896

[WWW.SAI.OK.GOV](http://WWW.SAI.OK.GOV)