

**TULSA COUNTY TREASURER**  
**SPECIAL AUDIT REPORT**  
**JANUARY 1, 2002 THROUGH JULY 31, 2005**

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STATE OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN  
State Auditor and Inspector

April 7, 2006

Honorable Richard L. Gray  
District Attorney-District No. 27  
Cherokee County Courthouse  
213 W. Delaware  
Tahlequah, Oklahoma 74464

Honorable Mr. Gray:

Transmitted herewith is the Special Audit Report for the Tulsa County Treasurer, Tulsa County, Oklahoma. We performed our special audit in accordance with the requirements of 74 O.S. 2001, § 212(H).

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 Tulsa County Treasurer.

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 cursive script that reads "Jeff A. McMahan".

JEFF A. McMAHAN, CFE  
State Auditor and Inspector

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**index of specific concerns**

The following concerns are presented in their entirety in italics as they were communicated to us:

- I. **CONCERN:** *Possible irregularities in the reimbursement of travel expenses* ..... 7

**TULSA COUNTY TREASURER**

J. Dennis Semler ..... County Treasurer



STATE OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN  
State Auditor and Inspector

Honorable Richard L. Gray  
District Attorney-District No. 27  
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Pursuant to the District Attorney's request and in accordance with the requirements of 74 O.S. 2001, § 212(H), we performed a special audit with respect to the Tulsa County Treasurer, for the period January 1, 2002 through July 31, 2005.

Our audit focused on the area of concerns presented by the District Attorney's Office, which included "the bundling of employee travel expenditures, the use of personal credit cards for the payment of the bundled expenditures and possible receipt of benefits from the credit card company."

Because the 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 Tulsa County Treasurer, for the period of January 1, 2002 through July 31, 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 County taken as a whole.

This report is intended solely for the information and use of the District Attorney and should not be used for any other purpose. This report is also a public document pursuant to the Oklahoma Open Records Act (51 O.S. § 2A.1 et seq.), and shall be open to any person for inspection and copying.

Sincerely,

A handwritten signature in black ink that reads "Jeff A. McMahon".

✓ JEFF A. McMAHAN, CFE  
State Auditor and Inspector

March 10, 2006

## INTRODUCTION

The office of the County Treasurer is an elective public office that was created by the Oklahoma Constitution and carries the rights and authority vested in that office.

All collections by county government from ad valorem taxes and other sources are deposited with the County Treasurer. The County Treasurer collects ad valorem taxes for the county and its political subdivision. The County Treasurer is authorized to issue delinquent personal property tax warrants and to impose tax liens on real property for delinquent taxes.

To account for county collections and disbursements, the County Treasurer is required to maintain an accurate record of all the monies received and disbursed. The State Auditor and Inspector's Office prescribes all the forms used by the County Treasurer, and at least twice a year inspects the County Treasurer's accounts.

## CONCERNS, FINDINGS AND RECOMMENDATIONS

**CONCERN:** Possibility that the Tulsa County Treasurer (hereinafter referred to as Treasurer) received reimbursements from the County for other County Treasurer employee travel expenses (lodging and meals) paid by him and that the Treasurer received benefits from the credit card companies/hotels that issued the rewards members card and the credit cards that were used to pay for the consolidated purchases.

### PROCEDURE:

We reviewed the Tulsa County Treasurer's Officers' depository system (G/L fund 84) monthly reports to determine the Treasurer's official depository accounts. We then reviewed the cash voucher register for cash vouchers issued from January 1, 2002 through July 31, 2005, to determine which, if any, vouchers were issued to the Treasurer for travel related expenses.

We noted that there were two warrants issued to the Treasurer: (a) 11-25-03 warrant number 5028280 was issued for \$243.00 "tax refund", and (b) 11-13-04 warrant number 5028622 was issued for \$497.35 "in lieu of tax lien". We reviewed the respective claims (filed in the County Clerk's office and filed in Warrant Number order). It appears that the warrants were issued pursuant to valid claims. Neither of these claims appears to have been issued for any travel related reimbursement.

We reviewed the County fleet vehicle check out logs and compared the logs to the travel claims. It does not appear that the Treasurer charged mileage while driving a County fleet vehicle.

We requested from the County Clerk's Office a printout of all warrants issued to the Treasurer from January 1, 2002-July 31, 2005. The County Clerk's office provided us with a Vendor History report on the vendor, Semler, J. Dennis (vendor number 4933, county treasurer) for January 1, 2002 through December 31, 2005. The vendor history report lists the purchase order numbers issued for this time period, funds from which the claims were paid, fiscal years, amounts of purchase orders, warrant numbers, dates paid and warrant amounts. The list included sixty-five (65) purchase orders and warrants. We reviewed the sixty-five (65) purchase orders and supporting documents (invoices, receipts, and travel reimbursement claim forms) to determine if the treasurer received reimbursement from the county that included other county treasurer employees' travel related expenses.

We then compared the dates and the amounts of lodging and meals that were paid by the Treasurer with his credit cards to the credit card statements and to his Marriott Rewards Member statements in order to determine whether the Treasurer received benefits as a result of these travel expenses.

We interviewed current and former employees, County Clerk personnel and reviewed the County travel and mileage reimbursement procedures and policy.

We reviewed CODA (County Officers and Deputies Association) conference agendas to determine if the conferences were held at designated sites that offered special room rates. We compared the designated hotel rates with the rates paid to the Treasurer for lodging at a Marriott Rewards Hotel.

**FINDING:** The Treasurer received reimbursements from the County for the travel expenses (lodging and meals) of other County Treasurer employees paid by him. The Treasurer received benefits from the credit card companies that issued the credit cards that were used to pay for these expenses. The Treasurer received rewards points and hotel certificates for free nights of lodging.

It appears that during this audit period, the Treasurer has received a monthly allowance for in-County travel and reimbursement for out-of-County travel. During this audit period from January 1, 2002 through July 31, 2005, the Treasurer opted to receive the monthly allowance of \$300.00 per month authorized by **19 O.S. § 165**, in lieu of the reimbursement for in-County travel expenses. During this audit period the Treasurer received a total of \$12,900.00 (\$300.00 for 43 months).

The Treasurer was also reimbursed for out-of-County travel as allowed by **19 O.S. § 163**. These out-of-County travel requests for reimbursement were submitted through purchase orders and supporting documentation (invoices, hotel invoices and credit card slips). There were sixty-five (65) such purchase orders and constitute the total amount of out-of-County travel reimbursed to the Treasurer for January 1, 2002 through July 31, 2005. The total amount of the payments to the Treasurer, based on these purchase orders and supporting documentation was approximately \$26,664.98. Of the sixty-five (65) purchase orders reviewed, it appears that sixteen (16) of the purchase orders issued to the Treasurer included expenses of other County employees' meals and lodging that were paid by the Treasurer. These sixteen (16) purchase orders and respective warrants total approximately \$14,500.00 amounting to more than half of the total amount reimbursed to the Treasurer for travel related expenses during the audit period.

It appears that it has been the past practice of the Treasurer's office for the Treasurer or one of his deputies to pay for other employees' meals while in travel status. And, that the employee (Treasurer or deputy) who paid for the meals would then include the charges for reimbursement on a travel claim submitted to the County and then receive reimbursement. It also appears that it has been the practice of the Treasurer's office for the Treasurer to determine the lodging sites, to ensure that reservations were made for the Treasurer and employees and to pay for the lodging which was later reimbursed to him through a travel expense report submitted to the County.

It appears that the Treasurer paid employees' meals and lodging with his personal credit cards (Cabellas and Marriott Rewards VISA Signature). By using his Cabellas credit card, he earned a 1% return. By using his Marriott Rewards VISA signature card he earned 3 points per dollar spent at Marriott locations (eg. lodging, meals and meetings rooms) and 1 point per dollar spent charged elsewhere. In addition to earning points by *paying* with his credit cards, the Treasurer also earned Marriott points by himself and employees *staying* at the Marriott Hotel locations under his rewards member number.

In addition to the points earned by *paying* with the Marriott Card and by *staying* at Marriott rewards hotels, the Treasurer also earned additional points by staying during bonus periods and during rewards events. Bonus points may be earned when certain Marriott promotions present the opportunity to earn bonus points in addition to their normal accumulation of points. Rewarding events points may be earned when a plan or meeting or event is held at the Marriott Hotel location. In addition to earning points for *staying* and *paying*, the Treasurer earned promotional certificates for free nights of lodging. For example, by staying three nights, the



hotel would issue a certificate for a free night. There is no accumulation of points needed to earn certificates for free nights of lodging. However, the more nights stayed at the Marriott under a rewards program, the more free nights one could earn.

The following is a summary of these sixteen (16) claims where the Treasurer received reimbursements that included other employees' travel related expenses for which he received the benefits described above:

#### **SUMMARY OF FINDINGS**

During the audit period the Treasurer received a benefit of approximately \$23.55 (1% of the amount charged) for the approximately \$2,355.00 in expenses he charged to his Cabellas credit card for meals. Also, during the audit period, the Treasurer earned a total of 221,037 Marriot Rewards Points by staying at Marriott Rewards hotels and paying for the lodging and meals there (see Appendix "B" for a list of all points earned during the audit period. Note: The "Bonus" section represents points earned during bonus periods and points earned by payment with the Marriott VISA Credit Card.) Of the 221,037 points earned by the Treasurer, approximately 120,000 of the points were earned due to times when the Treasurer included other County employees' travel related expenses.

In addition, the Treasurer and employees did not always stay at the designated CODA conference hotels that offered lower rates. Due to this, the County paid an additional **\$808.00** (plus taxes) for the Treasurer and the Treasurer's employees to stay at Marriott hotels where the Treasurer was a Marriott Rewards member for which he earned benefits. (See Appendix "A").

#### **FINDING (1): PURCHASE ORDER NUMBER 211915**

- On 2-25-02 a warrant was issued to the Treasurer in the amount of \$1,414.64 for reimbursement of expenses related to travel to a CODA conference (February 12-14, 2002).
- The reimbursement included meals and lodging for the Treasurer and five (5) other Treasurer employees.
- The Treasurer charged \$363.00 in meals to a credit card that earned him a 1% return of \$3.63.
- The conference was held at the Biltmore Hotel in Oklahoma City, Oklahoma.
- The Biltmore Hotel designated room rate was \$58.00 per night (plus taxes).
- The Treasurer and the five (5) employees stayed at the Courtyard Marriott which cost the county an additional \$7.00 per night (plus taxes) for a total of an additional \$84.00 (plus taxes) paid for this stay.
- The Treasurer earned a total of 12,067 Marriott points by the Treasurer and five (5) employees staying at the Marriott Hotel and by the Treasurer paying for the expenditures incurred with his Marriott Rewards VISA Credit Card.

#### **FINDING (2): PURCHASE ORDER NUMBER 217037**

- On 5-28-02 a warrant was issued to the Treasurer in the amount of \$1,246.41 for reimbursement of expenses related to travel for an annual County Treasurer's school (5/30/02-5/31/02).

- The reimbursement included meals and lodging for the Treasurer and five (5) other Treasurer employees.
- The Treasurer and employees stayed at hotels (Courtyard Marriott and the Renaissance in Oklahoma City) that earned the Treasurer Marriott rewards points.
- The Treasurer earned a total of 9,280 Marriott rewards points by the employees staying at the Renaissance under the Treasurer's Marriott Rewards member number and by the Treasurer paying for the expenses (meals and lodging) incurred at the Renaissance Hotel.

**FINDING (3): PURCHASE ORDER NUMBER 218283**

- On 6-17-02 a warrant was issued to the Treasurer in the amount of \$914.33 for reimbursement of expenses related to travel for the Tulsa County Treasurer's office to do an internal study of their own operations. They did the study in Stillwater, Oklahoma.
- The reimbursement included meals and lodging for the Treasurer and nine (9) Treasurer employees.
- The Treasurer charged approximately \$237.00 for meals that earned him a 1% return that totaled \$2.37.
- The Treasurer and employees stayed at a Stillwater hotel (Marriott Fairfield Inn) that earned him Marriott Rewards points.
- The Treasurer earned a total of 3,509 Marriott Rewards points by staying (ten rooms for one night) at this hotel under the Treasurer's Marriott Rewards member number and by the Treasurer paying for the expense incurred at this hotel.

**FINDING (4): PURCHASE ORDER NUMBER 304715**

- On 9-23-02 a warrant was issued in the amount of \$453.98 to the Treasurer for travel related expenses that included other treasurer employees' meals.
- The Treasurer charged approximately \$200.00 on his credit card for meals. The purchases earned him a 1% return of approximately \$2.00.
- This travel was related to a September 11-13, 2002 CODA conference. The Treasurer did not pay for the lodging. Another Treasurer employee paid for the lodging, which included five (5) Treasurer employees.
- This Treasurer employee was reimbursed for the lodging under a separate purchase order number 304687.
- The designated hotel was the Biltmore Hotel in Oklahoma City, Oklahoma.
- The Biltmore Hotel designated room rate was \$58.00 per night (plus taxes)
- The Treasurer and five (5) employees stayed at the Oklahoma City Marriott Hotel that cost the county an additional \$33.00 per night (plus taxes) for three rooms and an additional \$7.00 per night for the other rooms for a total of an additional \$155.00 (plus taxes) for this stay.
- Although the lodging was paid for by the treasurer's deputy, the Treasurer earned 4,106 Marriott points by him and the other five (5) employees staying at the Marriott Hotel under the Treasurer's Marriott Rewards member number.

**FINDING (5): PURCHASE ORDER NUMBER 312369**

- On 3-3-03 a warrant was issued to the Treasurer in the amount of \$631.38 for the reimbursement of travel related expenses incurred for a CODA conference (February 11-13, 2003).
- The reimbursement included meals and lodging for the Treasurer and three (3) Treasurer employees.
- The Treasurer charged approximately \$125.00 in meals to a credit card that earned him a 1% return that totaled \$1.25.
- The conference was held at the Biltmore Hotel in Oklahoma City, Oklahoma.
- The Biltmore Hotel designated room rate was \$58.00 per night (plus taxes).
- The Treasurer and three (3) other Treasurer employees stayed at the Oklahoma City Marriott Hotel that cost the County an additional \$7.00 per night (plus taxes) for an additional cost of \$49.00 (plus taxes) paid by the County for this stay.
- The Treasurer earned a total of 4,757 Marriott points by the Treasurer and three (3) employees staying at the Marriott Hotel and by the Treasurer paying for the expenses incurred with his Marriott Rewards VISA Credit Card.

**FINDING (6): PURCHASE ORDER NUMBER 312661**

- On 3-10-03 a warrant was issued to the Treasurer in the amount of \$126.02 for the reimbursement of travel related expenses.
- The reimbursement included lodging for two (2) Treasurer employees to attend an OSU County Treasurer certification class in Stillwater, Oklahoma (February 20-21, 2003). (The Treasurer did not attend the training.)
- The employees stayed at a Marriott Fairfield Inn in Stillwater, Oklahoma, under the Treasurer's rewards number.
- The Treasurer earned a total of 1,496 Marriot points by the employees staying at the Marriott Hotel under the Treasurer's Marriott Rewards member number, and by the Treasurer's Marriot Rewards VISA credit card being used to pay for the lodging.

**FINDING (7): PURCHASE ORDER NUMBER 313222**

- On 3-17-03 a warrant was issued to the Treasurer in the amount of \$252.04 for the reimbursement of travel related expenditures for employees to attend an OSU Certification course in Stillwater, Oklahoma (March 5-6, 2003).
- The reimbursement included lodging for four (4) Treasurer employees. (The Treasurer did not attend the training.)
- The employees stayed under the Treasurer's rewards number at the Marriott Fairfield Inn located in Stillwater, Oklahoma.
- The Treasurer earned a total of 2,434 Marriott points by the employees staying at the Marriott Hotel under the Treasurer's Marriott Rewards member number and by the Treasurer's Marriott Rewards VISA credit card being used to pay for the lodging.

**FINDING (8): PURCHASE ORDER NUMBER 315338**

- On 4-28-03 a warrant was issued to the Treasurer in the amount of \$219.42 for the reimbursement of travel related expenditures for an OSU Certification course in Stillwater, Oklahoma (April 9-10, 2003).
- The reimbursement included lodging for three (3) Treasurer employees. (The Treasurer did not attend the training.)
- The employees stayed at the Marriott Fairfield Inn under the Treasurer's rewards number.
- The Treasurer earned a total of 2,606 Marriott points by the employees staying at the Marriott Hotel under the Treasurer's Marriott Rewards member number, and by the Treasurer's Marriott Rewards VISA credit card being used to pay for the lodging.

**FINDING (9): PURCHASE ORDER NUMBER 317761**

- On 6-9-03 a warrant was issued to the Treasurer in the amount of \$1,418.66 for the reimbursement of travel related expenses.
- The purchase order states that the travel was for "expenses for 11 employees to attend annual organizational development meeting for Treasurer's office in OKC". It appears that this was an internal meeting of the Tulsa County Treasurer's Office held in Oklahoma City, Oklahoma.
- The reimbursement included meals, lodging and a meeting room for the Treasurer and ten (10) other Treasurer employees. It appears that eight (8) employees stayed two nights and two (2) employees stayed one night.
- The internal meeting and lodging was at the Oklahoma City Marriott Hotel.
- The Treasurer earned a total of 20,482 (included points earned for a rewarding event—meeting) Marriott points by the Treasurer using his Marriott Rewards member number for this travel and by paying for the meeting room and lodging with his Marriott Rewards VISA credit card.

**FINDING (10): PURCHASE ORDER NUMBER 317969**

- On 6-9-03 a warrant was issued to the Treasurer in the amount of \$252.04 for the reimbursement of travel related expenses to attend a Treasurer's school in Stillwater, Oklahoma (May 20-21, 2003).
- The reimbursement included lodging for four (4) Treasurer employees. (The Treasurer did not attend the training.)
- The employees stayed at the Marriott Fairfield Inn in Stillwater, Oklahoma, under the Treasurer's rewards number.
- The Treasurer earned a total of 2,434 Marriott points by the employees staying at the Marriott Hotel under the Treasurer's Marriott Rewards member number, and by the Treasurer's Marriott Rewards VISA credit card being used to pay for the lodging.

**FINDING (11): PURCHASE ORDER NUMBER 404833**

- On 9-22-03 a warrant was issued to the Treasurer in the amount of \$1,146.21 for the reimbursement of travel related expenses incurred for a CODA conference held in Oklahoma City, Oklahoma (September 10-12, 2003).
- The reimbursement included meals and lodging for the Treasurer and five (5) other Treasurer employees.
- The Treasurer charged approximately \$274.00 in meals to a credit card that earned him a 1% return that totaled \$2.74.
- The conference was held at the Biltmore Hotel in Oklahoma City, Oklahoma.
- The Biltmore Hotel designated room rate was \$58.00 per night (plus taxes).
- The Treasurer and five (5) employees stayed at the Courtyard Marriott in Oklahoma City that cost the County an additional \$7.00 per night (plus taxes) for a total of an additional \$70.00 (plus taxes) for this stay.
- The Treasurer earned a total of 7,159 Marriott points by the Treasurer and five (5) employees staying at the Marriott Hotel and by the Treasurer paying for the expenses with his Marriott Rewards VISA Credit Card.

**FINDING (12): PURCHASE ORDER NUMBER 412979**

- On 3-1-04 a warrant was issued to the Treasurer in the amount of \$1,491.77 that included the reimbursement of travel related expenses incurred for a CODA conference held in Oklahoma City, Oklahoma (February 9-12, 2004).
- The reimbursement included meals and lodging for the Treasurer and five (5) Treasurer employees.
- The Treasurer charged approximately \$125.00 in meals to a credit card that earned him a 1% return that totaled \$1.25.
- The conference was held at the Biltmore Hotel in Oklahoma City, Oklahoma.
- The Biltmore Hotel designated room rate was \$58.00 per night (plus taxes).
- The Treasurer and five (5) employees stayed at the Courtyard Marriott located in Oklahoma City, which cost the County an additional \$7.00 per night (plus taxes) for one of the rooms and an additional \$33.00 per night (plus tax) for two nights for five rooms. The total paid by the County to stay at the alternate hotel was an additional \$351.00 (plus taxes) for this stay.
- The Treasurer earned a total of 6,362 Marriott points by the Treasurer and five (5) employees staying at the Marriott Hotel and by the Treasurer paying for the expenses incurred with his Marriott Rewards VISA Credit Card.

**FINDING (13): PURCHASE ORDER NUMBER 504822**

- On 9-27-04 a warrant was issued to the Treasurer in the amount of \$1,268.96 for the reimbursement of travel related expenses incurred for attendance at a CODA conference held in Oklahoma City, Oklahoma (September 14-17, 2004).
- The reimbursement included meals and lodging for the Treasurer and five (5) Treasurer employees.
- The Treasurer charged approximately \$308.00 in meals to a credit card that earned him a 1% return that totaled \$3.08.

- The conference was held at the Biltmore Hotel in Oklahoma City, Oklahoma.
- The Biltmore Hotel designated room rate was \$58.00 per night (plus taxes).
- The Treasurer and four (4) employees stayed at the Courtyard Marriott in Oklahoma City that cost the County an additional \$9.00 per night (plus taxes) per room. The total paid by the County for the hotel was an additional \$99.00 (plus taxes).
- The Treasurer earned a total of 8,454 Marriott points by the Treasurer and four (4) employees staying at the Marriott Hotel and by the Treasurer paying for the expenses incurred with the Marriott Rewards VISA Credit Card.

**FINDING (14): PURCHASE ORDER NUMBER 512054**

- On 2-22-05 a warrant was issued to the Treasurer in the amount of \$1,416.06 for the reimbursement of travel related expenses incurred for attendance at a CODA conference in Oklahoma City, Oklahoma (February 8-10, 2005).
- The reimbursement included meals and lodging for the Treasurer and five (5) Treasurer employees.
- The Treasurer charged approximately \$394.00 in meals to a credit card that earned him a 1% return that totaled \$3.94.
- The conference was held at the Marriott Hotel in Oklahoma City, Oklahoma.
- The Marriott Hotel designated room rate was \$67.00 per night (plus taxes).
- The Treasurer and five (5) employees stayed at the Marriott Hotel.
- The Treasurer earned 7,788 in Marriott points by staying under the Treasurer's Marriott Rewards member number and by the Treasurer paying for all the rooms.

**FINDING (15): PURCHASE ORDER NUMBER 515296**

- On 4-25-05 a warrant was issued to the Treasurer in the amount of \$1,379.49 that included reimbursement for travel related expenses to attend the County Treasurer's Association annual school in Norman, Oklahoma (April 12-15, 2005).
- The reimbursement included meals and lodging for the Treasurer and five (5) Treasurer employees.
- The Treasurer charged approximately \$216.00 in meals and earned 1% that totaled \$2.16.
- The Treasurer and five (5) employees stayed at the Fairfield Inn Marriott in Norman, Oklahoma.
- The Treasurer earned 15,548.00 Marriott points by using the Treasurer's Marriott Rewards member number and by the Treasurer paying for all the rooms.

**FINDING (16): PURCHASE ORDER NUMBER 516629**

- On 5-23-05 a warrant was issued to the Treasurer in the amount of \$872.27 for the reimbursement of travel related expenses.
- The travel and expense itemization report form attached to the purchase order states that the reason for travel was for the "Annual review of office operations and meeting with Oklahoma County Treasurer's Office."
- The reimbursement included meals and lodging for the Treasurer and seven (7) employees.

- The hotel invoices reflect that the Treasurer and three (3) employees stayed at the Courtyard Marriott located at 1515 NW Expressway, Oklahoma City, Oklahoma and the remaining four (4) employees stayed at the Marriott located at 3233 NW Expressway, Oklahoma City, Oklahoma. The hotel invoice reflects that the meeting room appears to have been at the 1515 NW Expressway, Oklahoma City, Oklahoma location.
- The Treasurer charged approximately \$113.00 in meals that earned him 1%, which totaled \$1.13.
- The Treasurer earned 12,006 in Marriott points by staying at the Marriott Hotel under the Treasurer's Marriott Rewards member number and by the Treasurer paying for all the rooms.

According to the 2005-06 Marriott Rewards Guide, points may be redeemed in various ways. Some examples of items that points may be redeemed include hotel rooms, room upgrades, spa treatments, meals and Marriott Cheques. The number of points needed to redeem a night of lodging varies as to the hotel. For example it takes 7,500 points for one night at a category 1 hotel, 10,000 points for a category 2 hotel. The nicer the hotel, the higher the category and the more points needed for a night of lodging. For example, the Fairfield Inn in Stillwater is a category 1 hotel. Marriott cheques may be used like cash. For example: 18,000 points equals a \$50.00 cheque, 33,000 points equal \$100.00 cheque; 60,000 points equals a \$250.00 cheque and 180,000 points equals a \$1,000.00 cheque.

The Marriott Rewards records reflect that prior to this audit period, the Treasurer had a beginning balance of approximately 192,559 Marriott Rewards points. Due to our investigation being limited to a specified time period, we were unable to determine the source of the beginning balance of the points on the Treasurer's Marriott Rewards and we were unable to determine if/how those points were accumulated and redeemed.

On July 21, 2005, District 27 District Attorney's Office was assigned by the Attorney General's Office to evaluate the "Matter of Tulsa County Treasurer's Travel Reimbursements". On September 21, 2005, the District Attorney's Office made a request to the Oklahoma State Bureau of Investigation and the Oklahoma State Auditor and Inspector for an investigation and special audit into the matter of the Tulsa County Treasurer's travel reimbursements. The State Auditor and Inspector's Office audit engagement began November 14, 2005.

On November 7, 2005 (one week prior to the start of this audit), the Treasurer (account holder) redeemed approximately 411,000 Marriott Rewards Points. The points were redeemed as follows:

- 11-7-05            18,000 points redeemed for a \$50.00 check issued to the American Red Cross for Hurricane Relief Efforts
- 11-7-05            33,000 points redeemed for a \$100.00 check issued to the American Red Cross for Hurricane Relief Efforts
- 11-7-05            180,000 points redeemed for a \$1,000.00 check issued to the American Red Cross for Hurricane Relief Efforts
- 11-7-05            180,000 points redeemed for a \$1,000.00 check to the American Red Cross for Hurricane Relief Efforts



According to Marriott personnel, the checks are sent to the account holder and then it is up to the account holder to forward the checks to the American Red Cross. The American Red Cross verified receipt of the checks valued at an in-kind donation of \$2,150.00

In addition to the points redeemed above, the Treasurer received certificates for free nights of lodging. It appears that certificates for free lodging were issued on behalf of the Treasurer on the following dates:

4/30/03 level W24  
1/29/03 level X14  
1/29/03 level X14  
6/4/02 level W14  
6/4/02 level W14

According to Marriott International, the X14 certificates are worth 1 night at a category 1-4 property, W14 certificates are worth 1 night at a category 1-4 property and W24 certificates are worth 2 nights at a category 1-4 property. Their records indicate that one of the X14 certificates was used at the Fairfield Inn Joplin on 6-28-03 and one of the W14 certificates was used at the Courtyard Bentonville on 9-6-02. The Marriott International did not have the redemption information available for the W24 certificate.

Some of the redeemed points included the points accumulated by the Treasurer during time periods when other County Treasurer employees charged rooms and meals at the hotels that earned the Treasurer Marriott points and certificates for lodging. These additional points were accumulated and awarded to the Treasurer and the Treasurer determined how the accumulated points and travel certificates were used. County funds reimbursed the Treasurer for these travel related expenditures.

It appears that the Tulsa County Treasurer determined which employees were to travel, the places and dates of travel and the places of lodging. It appears that the Treasurer either made or directed an employee to make the lodging arrangements for the County employees when his Marriott rewards member number and his Marriott credit card was used to pay for the expenditures.

Pursuant to the **Constitution of Oklahoma, Article 10, § 11**, Officer receiving interest, profit or perquisites:

"The receiving, directly or indirectly, by any officer of the State, or of any county, city, or town, or member or officer of the Legislature, of any interest, profit, or perquisites, arising from the use or loan of public funds in his hands, or moneys to be raised through his agency for State, city, town, district, or county purposes shall be deemed a felony. Said offense shall be punished as may be prescribed by law, a part of which punishment shall be disqualification to hold office."

Pursuant to **21 O.S. § 341**:

"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 respectfully request that the District Attorney review these findings to determine if there has been a violation of the Constitution of Oklahoma and/or the Oklahoma State Statutes.

**FINDING: IMPROPER SUPPORTING DOCUMENTATION FOR MEALS: RECEIPTS NOT ITEMIZED**

**19 O.S. § 163** establishes the law for the reimbursement of travel expenses. It states:

"Each county officer or his deputy shall be entitled to reimbursement for all traveling expenses incurred in the performance of official duties. All expenses shall be paid upon sworn itemized claims."

**19 O.S. § 1505 E.9** states:

"The invoice shall state the name and address of the vendor and must be sufficiently itemized to clearly describe each item purchased, the unit price when applicable, the number or volume of each item purchased, the total price, the total purchase price, and the date of the purchase;"

Although the language of the law does not limit the amount an official may be reimbursed for meals or lodging, the County adopted a County travel and mileage reimbursement procedure that was more restrictive. The travel procedure is under section TCP 010 of the Tulsa County Policies and Procedures Manual. The County travel and mileage reimbursement procedure was provided to this office by the County Clerk's Office and was presented as being the current travel procedure as of 11-30-05 (the date it was provided to this office). The Board of County Commissioners approved the procedure on 2-17-95. The procedure states that it is applicable to the County officials and employees, and it specifically defines the County officers as being the County Clerk, County Commissioners, County Assessor, District Court Clerk, County Treasurer and County Sheriff. It should be noted that the Treasurer stated he had never read this procedure and stated that he did not know prior to our audit that this procedure existed.

The County procedure addresses daily maximum allowable amounts for meals. The allowable reimbursement amounts for meals appear to be based on the rates established by the State Travel Reimbursement Act. The procedure also states that the County officer/employee shall obtain receipts for all travel expenses incurred while on official County business. It appears that the County was not following the approved procedure.

After further inquiry, we were told that the County policy that had been approved on 2-17-95 had become outdated. Instead of following the outdated policy, we were told that at some point the County began an alternate practice. The actual procedure for reimbursement was that the County Clerk's office would review purchase orders and documents (travel and expense itemization reports, receipts and invoices) to verify amounts claimed were equal to itemized receipts. The personnel stated that the County required itemized receipts to insure that no alcoholic beverages had been purchased and that reasonable amounts were paid for meals. However, we were advised that itemized receipts were not always available and that there was no set amount for a reasonable amount for a meal.

While reviewing the sixteen (16) purchase orders as referenced above, we noted that the supporting documentation submitted for ten (10) of the purchases orders included claims for reimbursement based on credit card receipts that were not itemized. (See appendix C for samples.) There is no way to determine the number of persons served, the cost per meal or the types of beverages purchased because these receipts are not itemized.

**RECOMMENDATION:** We recommend that all County officers and employees follow state law and the County's adopted policies and procedures regarding travel reimbursement. In addition, we recommend that all claimants attach copies of conference agendas or itineraries for meetings showing the dates and times to determine allowable reimbursement amounts pursuant to state law and the County travel reimbursement procedure.

We further recommend that travel reimbursements not be paid unless they meet all the requirements of Oklahoma law and County procedure including appropriate documentation.

**FINDING: IMPROPER SUPPORTING DOCUMENTATION FOR REIMBURSEMENTS: RECEIPTS FOR MEALS NOT ITEMIZED, REIMBURSEMENT FOR TRAVEL BASED ON AIRFARE QUOTE NOT ACTUAL EXPENSE**

While reviewing the sixty-five (65) purchase orders as referenced above, we noted that the Treasurer attended out-of state meetings and conferences. On two of the purchase orders submitted for out-of-state travel, it was noted that the Treasurer submitted purchase orders with supporting documentation that did not include actual expenses.

**FINDING (1): PURCHASE ORDER NUMBER 404943**

- On 9-29-03 a warrant was issued to the Treasurer in the amount of \$624.98 for the reimbursement of airfare to attend a "Bankruptcy From a Government Perspective States Association of Bankruptcy Attorneys in Santa Fe, New Mexico" (travel from 9-19-03 through 9-23-03).
- The travel and expense itemization report appears to be for the County Treasurer only.
- The travel and expense itemization report form attached to the purchase order lists mileage earned as being \$624.98.
- Attached to the report is an airfare quote dated 9-12-03. The amount is for \$624.98. The quote is dated seven (7 days or one week) prior to when the treasurer's travel status began (9-19-03).
- It appears the Treasurer opted to drive instead of fly.
- The past practice of the Treasurer's Office for out-of-state travel allowed a person to either fly or drive. If a person opted to drive instead of fly, the individual was to search for the lowest airfare quote and then submit a claim for reimbursement based on the

- “cheapest method of transportation.” In addition, if a person opted to drive, they were not entitled to reimbursement for lodging while driving to the destination.
- The travel report does not list the actual miles driven showing the actual expenditure for the travel.
- The Treasurer was reimbursed for the amount of the airfare quote not any actual expense documented by the Treasurer.
- According to Mapquest, the total of round trip miles from the Tulsa County Treasurer’s office to the destination and return total approximately 1,284.56 miles. At 36 cents per mile (reimbursement rate at that time) this totals \$462.44.
- It appears the Treasurer may have been paid \$162.54 more than the “cheapest method of transportation”.

**FINDING (2): PURCHASE ORDER NUMBER 405461**

- On 10-6-03 a warrant was issued to the Treasurer in the amount of \$743.20 for his meals and lodging to attend the above-referenced conference.
- It appears that the Treasurer was traveling from Tulsa, Oklahoma to Santa Fe, New Mexico and that the County reimbursed the Treasurer for lodging expenses incurred while he stayed in Amarillo, Texas (hotel invoice of \$65.66 lists two persons) in route to Santa Fe, New Mexico, which appears to be in conflict with past practices as referenced in Finding (1) above.
- The amount of meals for which the Treasurer was reimbursed totaled \$261.10, which for the four days meant the cost for meals was \$65.30 a day.
- Credit card invoices are attached to support the payment for the Treasurer’s meals. However, not all of the credit card slips are itemized.
- One of the non-itemized credit card slips is for a meal that was served at 12:10 pm. (lunch) that was for \$37.78.
- One of the non-itemized credit card slips is for a meal that was served at 7:53 pm. (dinner) that was for \$42.40.
- We were unable to determine the number of persons served or the types of beverages purchased.
- There is no conference agenda attached stating the location, dates and times of the conference.

**FINDING (3): PURCHASE ORDER NUMBER 411186**

- On 1-26-04 a warrant was issued to the Treasurer in the amount of \$340.40 for reimbursement of travel expenses to attend an IACREOT (International Association of Clerks, Recorders, Election Officials and Treasurers) Conference in San Antonio, Texas (1/13/04-1/17/04).
- The travel and expense itemization report form attached to the purchase order lists airfare at \$340.40.
- It appears the Treasurer opted to drive instead of fly.
- The travel report does not list the actual miles driven showing the actual expense for the travel.
- The Treasurer was reimbursed for the amount of the airfare quote not any actual expense documented by the Treasurer.

- According to Mapquest, the total of round trip miles from the Tulsa County Treasurer's office to the destination and return totals approximately 1,137.02 miles. At 37.5 cents per mile (reimbursement rate) this totals \$426.38.
- The Treasurer appears to have been reimbursed for the cheapest mode of transportation.

**FINDING (4): PURCHASE ORDER NUMBER 411646**

- On 2-2-04 a warrant was issued to the Treasurer in the amount of \$892.54 for reimbursement of his lodging and meals to attend the IACREOT Conference in San Antonio, Texas as referenced above.
- One of the hotel invoices (Norman, Oklahoma lodging of \$92.96 on 1-12-04 in route to San Antonio, Texas) lists two persons.
- The Treasurer was reimbursed for meals for a total of \$286.62 that meant for the four days the cost for meals was \$71.65 a day.
- Credit card invoices are attached to support the payment for meals. However, not all of the credit card slips are itemized.
- One of the non-itemized credit card slips is for a meal that was served in the a.m. for \$36.21.
- One of the non-itemized credit card slips is for a meal that credit card slip is for a meal that was served in the p.m. for \$68.73.
- We were unable to determine the number of persons served or the types of beverages purchased.
- There is no conference agenda attached stating the dates or times of the conference.
- See Appendix "D" for meal receipts.

**RECOMMENDATION:** We recommend that all County officers and employees submit all the required documentation for the costs of their respective travel to insure that the maximum allowable amounts are not exceeded. In addition, we recommend that all County officers and employees attach copies of conference/training agendas or itineraries showing dates and times so that days and hours of travel may be determined for purposes of determining allowable reimbursement amounts pursuant to the County travel reimbursement policy. We also recommend that when County officers and employees are traveling out of state that they include the mileage and the actual cost of travel associated with the reimbursement.

We further recommend that travel reimbursements not be paid unless they meet all the requirements of Oklahoma law and county policy including appropriate documentation.

**SUBSEQUENT EVENTS**

It should be noted that on January 17, 2006, Tulsa County updated their County travel and mileage reimbursement procedure. The Treasurer is requiring that his employees follow the updated procedure.

\* \* \* \*

The inclusion of citations 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 Tulsa County Treasurer's Office or any of the individuals named in this report or acting on behalf of the Tulsa County Treasurer's Office has violated any statutory requirement or prohibition imposed by law. All citations and/or references to specific legal provisions are included within this report for the sole purpose of enabling the county and other interested parties to review and consider the cited provisions, independently ascertain whether or not Tulsa County Treasurer's Office policies, procedures or practices should be modified or discontinued, and to independently evaluate whether the recommendations made by this Office should be implemented.

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.

APPENDIX "A"

Stay Date	Marriott Rewards Points Earned by Lodging and/or Meals	Meals Charged to Cabellas Credit Card Respective to Stay Date	Amount Earned from Meals Charged to Cabellas Credit Card	Additional Cost by Staying at Marriott Rewards Hotels Instead of Conference Hotel
2-12-02	12,067	363.00	3.63	84.00
5-12-02	9,280	-	-	-
5-30-02	3,509	237.00	2.37	-
9-11-02	4,106	200.00	2.00	155.00
2-11-03	4,757	125.00	1.25	49.00
2-20-03	1,496	-	-	-
3-5-03	2,434	-	-	-
4-9-03	2,606	-	-	-
5-14-03	20,482	-	-	-
5-20-03	2,434	-	-	-
9-10-03	7,159	274.00	2.74	70.00
2-9-04	6,362	125.00	1.25	351.00
9-14-04	8,454	308.00	3.08	99.00
2-8-05	7,788	394.00	3.94	-
4-12-05	15,458	216.00	2.16	-
5-5-05	12,006	113.00	1.13	-
<b>TOTALS</b>	<b>120,398</b>	<b>\$2,355.00</b>	<b>\$23.55</b>	<b>*\$808.00</b>

\*does not include additional taxes paid.

APPENDIX "B"



Guest Services

110 Beaman Cir.  
 Surf Lake, Okla.  
 94115-2544

MARRIOTT REWARDS NUMBER: [REDACTED]

TULSA OK 74133-5108

CURRENT BALANCE: 2.596

STAY HISTORY January 1, 2002 to present

05/05/05 05/06/05	792	COURTYARD OKLAHOMA CITY NW
05/05/05 05/06/05	792	COURTYARD OKLAHOMA CITY NW
05/05/05 05/06/05	792	COURTYARD OKLAHOMA CITY NW
05/05/05 05/06/05	2,376	OKLAHOMA CITY MARRIOTT
04/12/05 04/15/05	2,376	FAIRFIELD INN NORMAN/OKLAHOMA CITY
04/12/05 04/15/05	2,376	FAIRFIELD INN NORMAN/OKLAHOMA CITY
04/12/05 04/15/05	2,376	FAIRFIELD INN NORMAN/OKLAHOMA CITY
03/01/05 03/02/05	842	OKLAHOMA CITY MARRIOTT
02/08/05 02/10/05	5,038	OKLAHOMA CITY MARRIOTT
12/09/04 12/10/04	986	OKLAHOMA CITY MARRIOTT
09/15/04 09/17/04	1,675	COURTYARD OKLAHOMA CITY
09/15/04 09/17/04	1,675	COURTYARD OKLAHOMA CITY
09/14/04 09/17/04	2,513	COURTYARD OKLAHOMA CITY
08/18/04 08/19/04	1,238	COURTYARD OKLAHOMA CITY
04/19/04 04/21/04	1,675	OKLAHOMA CITY MARRIOTT
04/06/04 04/07/04	890	OKLAHOMA CITY MARRIOTT
03/29/04 03/30/04	838	OKLAHOMA CITY MARRIOTT
03/25/04 03/26/04	838	COURTYARD OKLAHOMA CITY NW
02/26/04 02/27/04	854	COURTYARD OKLAHOMA CITY
02/16/04 02/17/04	838	COURTYARD OKLAHOMA CITY NW
02/10/04 02/12/04	2,320	COURTYARD OKLAHOMA CITY
02/10/04 02/12/04	2,320	COURTYARD OKLAHOMA CITY
02/09/04 02/12/04	2,563	COURTYARD OKLAHOMA CITY
01/13/04 01/17/04	5,806	SAN ANTONIO MARRIOTT
09/10/03 09/12/03	1,625	COURTYARD OKLAHOMA CITY
09/10/03 09/12/03	1,625	COURTYARD OKLAHOMA CITY
09/10/03 09/12/03	1,625	COURTYARD OKLAHOMA CITY
07/18/03 07/19/03	1,188	COURTYARD SOUTH KANSAS CITY
07/08/03 07/09/03	1,363	COURTYARD SPRINGFIELD AIRPORT
06/28/03 06/29/03	1	FAIRFIELD INN JOPLIN MISSOURI
05/20/03 05/21/03	559	FAIRFIELD INN STILL WATER/OKLAHOMA
05/20/03 05/21/03	559	FAIRFIELD INN STILL WATER/OKLAHOMA
05/20/03 05/21/03	559	FAIRFIELD INN STILL WATER/OKLAHOMA
05/14/03 05/16/03	14,469	OKLAHOMA CITY MARRIOTT
04/24/03 04/25/03	973	OKLAHOMA CITY MARRIOTT
04/09/03 04/10/03	649	FAIRFIELD INN STILL WATER/OKLAHOMA
04/09/03 04/10/03	649	FAIRFIELD INN STILL WATER/OKLAHOMA
04/09/03 04/10/03	649	FAIRFIELD INN STILL WATER/OKLAHOMA
04/08/03 04/09/03	813	OKLAHOMA CITY MARRIOTT
03/05/03 03/06/03	559	FAIRFIELD INN STILL WATER/OKLAHOMA
03/05/03 03/06/03	559	FAIRFIELD INN STILL WATER/OKLAHOMA
03/05/03 03/06/03	559	FAIRFIELD INN STILL WATER/OKLAHOMA

APPENDIX "B" CONTINUED



Guest Services

1101 Beardy Drive  
 Salt Lake City, UT  
 84115-2544

02/20/03	02/21/03	559	FAIRFIELD INN STILLWATER/OKLAHOMA
02/20/03	02/21/03	559	FAIRFIELD INN STILLWATER/OKLAHOMA
02/11/03	02/12/03	650	COURTYARD OKLAHOMA CITY
02/11/03	02/13/03	1,300	COURTYARD OKLAHOMA CITY
02/11/03	02/13/03	1,300	COURTYARD OKLAHOMA CITY
01/23/03	01/24/03	813	OKLAHOMA CITY MARRIOTT
01/08/03	01/10/03	1,785	OKLAHOMA CITY MARRIOTT
12/26/02	12/27/02	720	FAIRFIELD INN JOPLIN MISSOURI
09/11/02	09/12/02	985	COURTYARD OKLAHOMA CITY
09/11/02	09/13/02	1,561	COURTYARD OKLAHOMA CITY
09/11/02	09/13/02	1,560	COURTYARD OKLAHOMA CITY
09/06/02	09/07/02	1,456	COURTYARD BENTONVILLE
07/11/02	07/12/02	893	COURTYARD LAFAYETTE
05/30/02	05/31/02	550	FAIRFIELD INN STILLWATER/OKLAHOMA
05/30/02	05/31/02	550	FAIRFIELD INN STILLWATER/OKLAHOMA
05/30/02	05/31/02	550	FAIRFIELD INN STILLWATER/OKLAHOMA
05/08/02	05/10/02	6,211	RENAISSANCE OKLAHOMACITY
05/07/02	05/08/02	1,178	COURTYARD OKLAHOMA CITY
02/28/02	03/01/02	1,300	COURTYARD OKLAHOMA CITY
02/12/02	02/14/02	3,340	COURTYARD OKLAHOMA CITY
02/12/02	02/14/02	2,950	COURTYARD OKLAHOMA CITY
02/12/02	02/14/02	2,940	COURTYARD OKLAHOMA CITY
01/17/02	01/18/02	1,318	FAIRFIELD INN STILLWATER/OKLAHOMA

**REWARDING EVENTS January 1, 2002 to present**

TULSA COUNTY COURTYARD OKLAHOMA CITY NW  
 05/05/05 TOTAL POINTS 450

OK COUNTY TREASURES TULSA SOUTHERN HILLS MARRIOTT  
 04/25/04 TOTAL POINTS 50,000

TULSA COUNTY TREASURES OKLAHOMA CITY MARRIOTT  
 05/14/03 TOTAL POINTS 2,540

**BONUSES January 1, 2002 to present**

06/08/05	MR VISA - MARRIOTT PURCHASES	1,352
06/08/05	MR VISA - MARRIOTT PURCHASES	902
05/08/05	MR VISA - MARRIOTT PURCHASES	3,330
05/08/05	MEGA BONUS PROMO SPRING 2005	5,000
04/17/05	MEGA BONUS PROMO SPRING 2005	5,000
03/08/05	MR VISA - MARRIOTT PURCHASES	2,989
01/08/05	MR VISA - MARRIOTT PURCHASES	258
10/09/04	MR VISA - MARRIOTT PURCHASES	2,617
09/10/04	MR VISA - MARRIOTT PURCHASES	328
06/09/04	SPECIAL BONUS POINT PROMOTION	107
05/20/04	AT&T CONSUMER SERVICES USAGE	75
05/09/04	MR VISA - MARRIOTT PURCHASES	679
05/09/04	SPECIAL BONUS POINT PROMOTION	1
04/25/04	MEGA BONUS PROMO SPRING 2004	10,000
04/09/04	MR VISA - MARRIOTT PURCHASES	230
04/09/04	MR VISA - MARRIOTT PURCHASES	222
03/10/04	MR VISA - MARRIOTT PURCHASES	4,265
02/08/04	MR VISA - MARRIOTT PURCHASES	1,577



APPENDIX "B" CONTINUED



Guest Services

110 Searcas Drive  
Salt Lake City, UT  
84115-2544

10/10/03 MR VISA - MARRIOTT PURCHASES	2,284
08-09/03 MR VISA - MARRIOTT PURCHASES	779
06/25/03 MR VISA - MARRIOTT PURCHASES	757
06/25/03 MR VISA - MARRIOTT PURCHASES	3,564
05/10/03 MR VISA - MARRIOTT PURCHASES	659
05/10/03 MR VISA - MARRIOTT PURCHASES	470
03/15/03 MR VISA - MARRIOTT PURCHASES	1,135
03/15/03 MR VISA - MARRIOTT PURCHASES	1,507
02/15/03 MR VISA - MARRIOTT PURCHASES	685
10/27/02 AT&T CONSUMER SERVICE USAGE	25
10/12/02 MR VISA - MARRIOTT PURCHASES	460
09/14/02 MR VISA - MARRIOTT PURCHASES	461
09/14/02 MR VISA - NON MARRIOTT PURCHASE	20
06/15/02 MR VISA - MARRIOTT PURCHASES	1,859
06/15/02 MR VISA - MARRIOTT PURCHASES	382
06/15/02 MR VISA - MARRIOTT PURCHASES	3,069
04/25/02 AT&T CONSUMER SERVICE USAGE	5
03/16/02 MR VISA - MARRIOTT PURCHASES	3,039
02/16/02 MR VISA - NON MARRIOTT PURCHASES	75

REWARDS January 1, 2002 to present

11/07/05 LEVEL 3571	18,000
11/07/05 LEVEL 1941	33,000
11/07/05 LEVEL 1951	180,000
11/07/05 LEVEL 1951	180,000
04/30/03 LEVEL W24	0
01/29/03 LEVEL X14	0
01/29/03 LEVEL X14	0
06/04/02 LEVEL W14	0
06/04/02 LEVEL W14	0

TULSA COUNTY TREASURER  
SPECIAL AUDIT REPORT  
JANUARY 1, 2002 THROUGH JULY 31, 2005

APPENDIX "C"

THANK YOU  
\*\*\*\*\* CREDIT CARD VOUCHER \*\*\*\*\*  
OKLAHOMA CITY MARRIOTT  
OKLAHOMA CITY, OKLAHOMA  
BISTRO 44

CHECK: 1001  
TABLE: 35/1  
SERVER: 10 Lisa  
DATE: FEB09'05 8:10AM  
CARD TYPE: VISA/MASTERCARD  
ACCT #: XXXXXXXXXXXX0881  
EXP DATE: XX/XX  
AUTH CODE: 009353

SUBTOTAL: 68.56

GRATUITY \$ 7.00  
TOTAL \$ 75.56

SIGNATURE [REDACTED]

Kona Ranch  
2037 S. Meridan Avenue  
Oklahoma City, OK 73108  
(405) 681-1000

Server: KENDRA DOB: 09/11/2003  
07:53 PM 09/11/2003  
Table 42/1 4/40020

VISA 1048602  
Card #XXXXXXXXXXXX0881 Exp:1103  
Approval: 11900

Amount: 141.57  
+ Tip: 20.00  
= Total: 161.57

X [REDACTED]  
Approval: 11900

Thanks For Coming In!!  
Come Back Soon!

\*\*\* GUEST COPY \*\*\*\*

OUTBACK #3714  
4144 N.W. EXPRESSWAY  
OKLAHOMA CITY, OK 73116

TERMINAL I.D.: 37140102  
TERMINAL #: 006752037140102

VISA SRC: 3  
#X: 00881

SALE INU: 14  
DATE: FEB 06 '05 TIME: 20:11:30  
AUTH NO: 008295

BASE \$149.26  
TIP [REDACTED]

TOTAL 149.26

[REDACTED]

\*\*\*CUSTOMER COPY\*\*\*

Kona Ranch Steakhouse  
2037 S. Meridan Avenue  
Oklahoma City, OK 73108  
(405) 681-1000

Server: Tate DOB: 09/15/2004  
07:43 PM 09/15/2004  
Table 76/3 2/20021

VISA 4184346  
Card #XXXXXXXXXXXX0881 Exp:1105  
Magnetic card present: [REDACTED]  
Approval: 15449

Amount: 119.20  
+ Tip: [REDACTED]  
= Total: 119.20

X [REDACTED]  
Approval: 15449

Thanks For Coming In!!  
Come Back Soon!  
Ask Your Server About  
Kona Gift Cards!

\*\*\* GUEST COPY \*\*\*\*

Kona Ranch Steak House

Date: Feb11'03 07:05PM  
Card Type: Visa  
Acct #: [REDACTED] 881  
Exp Date: 11/03  
Auth Code: 11189  
Check: 9545  
Table: 78/2  
Server: 1005 Dyane

Subtotal: 57.85  
Tip Amount: 6.00  
Total Amount: 63.85

Signature [REDACTED]

CUSTOMER COPY

TONY ROMA'S #0072  
1800 S MERIDIAN  
OKLAHOMA CITY, OK 73108  
105-680-0788  
WORLD FAMOUS GRILL

Sale

Server: 59  
ID: 0001  
02-12-02 19:43:39  
Batch #: 212

VISA  
\*\*\*\*\*0001

Appr Code: 012268 Inv#: 003021  
Amount: \$ 119.74  
Tip: -17.96  
Total: 137.70

Customer Copy  
VISIT US ON THE WEB  
WWW.TONYROMAS.COM

APPENDIX "D"

6 & 8 405 & 6 & 8  
CREDIT CARD VOUCHER  
SAN ANTONIO RIVERCENTER MARRIOTT  
SAN ANTONIO, TEXAS  
JW's STEAKHOUSE

CHECK: 7532  
TABLE: 54/1  
SERVER: 318 JEFF  
DATE: JAN16 04 9:26PM  
CARD TYPE: VISA/MASTERCARD  
ACCT #: XXXXXXXXXXXX0881  
EXP DATE: XX/XX  
AUTH CODE: 016987

SUBTOTAL: 58.73

GRATUITY: 10.00

TOTAL: 68.73

SIGNATURE: [Redacted]

Landry's Seafood House  
San Antonio Riverwalk  
517 N. Presa  
San Antonio

Server: LORI DOB: 01/15/2004  
53 AM 01/15/2004  
Phone 217/2 4/40002

SA 4194706

Approval: 015171

Amount: 31.21

+ Tip: 5.00

= Total: 36.21

Approval: 015171

IT'S NEVER TOO EARLY IN THE  
MORNING TO RESERVE OUR WINE ROOM,  
BALCONY OR A DINNER BARGE  
FOR THAT SPECIAL EVENT!!!  
WE LOVE PARTIES!!!  
8-229-1010 or 210-527-1045

Thanks! Come again.