



WAURIKA EMERGENCY MEDICAL SERVICE DISTRICT

Statutory Report

For the fiscal year ended June 30, 2023

Cindy Byrd, CPA
State Auditor & Inspector

**WAURIKA EMERGENCY MEDICAL SERVICE DISTRICT
STATUTORY REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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September 27, 2024

**TO THE BOARD OF DIRECTORS OF THE
WAURIKA EMERGENCY MEDICAL SERVICE DISTRICT**

Transmitted herewith is the audit report of Waurika Emergency Medical Service District for the fiscal year ended June 30, 2023.

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.

Sincerely,

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

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR

**WAURIKA EMERGENCY MEDICAL SERVICE DISTRICT
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FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Presentation of Collections, Disbursements, and Cash Balances of District Funds for FY 2023

| | General Fund |
|--------------------------------|-------------------------|
| Beginning Cash Balance, July 1 | <u>\$ 290,537</u> |
| Collections | |
| Ad Valorem Tax | 115,063 |
| Charges for Services | 212,035 |
| Miscellaneous | 35,922 |
| Total Collections | <u>363,020</u> |
| Disbursements | |
| Personal Services | 164,301 |
| Maintenance and Operations | 101,594 |
| Capital Outlay | 53,109 |
| Total Disbursements | <u>319,004</u> |
| Ending Cash Balance, June 30 | <u>\$ 334,553</u> |

Presented for informational purposes.



Waurika Emergency Medical Service District
P.O. Box 59
Waurika, Oklahoma 73573

**TO THE BOARD OF DIRECTORS OF THE
WAURIKA EMERGENCY MEDICAL SERVICE DISTRICT**

For the purpose of complying with 19 O.S. § 1706.1, we have performed the following procedures:

- Determined charges for services were billed and collected in accordance with District Policies.
- Determined receipts were properly deposited and accurately reported in the accounting records.
- Determined cash balances were accurately reported in the accounting records.
- Determined whether deposits and invested funds for the fiscal year ended June 30, 2023 were secured by pledged collateral.
- Determined disbursements were properly supported, were made for purposes outlined in 19 O.S. § 1710.1, and were accurately reported in the accounting records.
- Determined all purchases requiring bids complied with 19 O.S. § 1723 and 61 O.S. §101-139.
- Determined payroll expenditures were accurately reported in the accounting records and supporting documentation of leave records was maintained.
- Determined fixed assets records were properly maintained.
- Determined compliance with contract service providers.
- Determined whether the District's collections, disbursements, and cash balances for the fiscal year ended June 30, 2023 were accurately presented on the estimate of needs.

All information included in the records of the District is the representation of the Waurika Emergency Medical Service District.

Our emergency medical service district statutory engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with generally accepted auditing standards. Accordingly, we do not express an opinion on any basic financial statement of the Waurika Emergency Medical Service District.

Based on our procedures performed, we have presented our findings in the accompanying schedule.

This report is intended for the information and use of the management of the Waurika Emergency Medical Service District. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR

August 8, 2024

**WAURIKA EMERGENCY MEDICAL SERVICE DISTRICT
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SCHEDULE OF FINDINGS AND RESPONSES

Finding 2023-001 – Lack of Internal Controls Over the Collections Process (Repeat Finding)

Condition Upon inquiry of the Waurika Emergency Medical Service District (the District) employees, observation of the collection process and a test of thirty (30) ambulance service runs, the following weaknesses were noted:

The District does not have an adequate segregation of duties to ensure that duties assigned to individuals are done so in a manner that would not allow one individual to control both the recording function and the procedures relative to the processing of a transaction.

- The Director performs the following duties for the collections process:
 - Posts patient payments to the accounting software.
 - Prepares the deposit.
 - Takes the deposit to the bank.
 - Receives the bank statements.
 - Reconciles the bank statements.
 - Determines accounts to send to collections.
 - Determines accounts to write-off as uncollectable.

- One (1) patient account was written off by the insurance company due to not being billed in a timely manner.

Cause of Condition: Policies and procedures have not been designed and implemented to sufficiently segregate the responsibilities of the collections process. Additionally, policies and procedures have not been designed and implemented to ensure ambulance service runs are timely filed with insurance companies.

Effect of Condition: A single person having responsibility for more than one area of the billing process could result a loss of revenue, unrecorded transactions, misstated financial reports, clerical errors, or misappropriation of funds not being detected in a timely manner.

Recommendation: The Oklahoma State Auditor and Inspector’s Office (OSAI) recommends the Board be aware of these conditions and realize that a concentration of duties and responsibilities in a limited number of individuals is not desired from a control point of view. The most effective controls lie in the Board’s oversight of office operations and a periodic review of operations. OSAI recommends the Board provide segregation of duties so that no one employee can perform all accounting functions. If segregation of duties is not possible due to limited personnel, OSAI recommends implementing compensating controls to mitigate the risks involved with a concentration of duties.

Management Response:

Chairman of the Board: The Board chose not to respond.

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Criteria: The United States Government Accountability Office’s *Standards for Internal Control in the Federal Government* (2014 version) aided in guiding our assessments and conclusion. Although this publication (GAO Standards) addresses controls in the federal government, this criterion can be treated as best practices and may be applied as a framework for an internal control system for state, local, and quasi-governmental entities.

The GAO Standards – Principle 10 – Design Control Activities – 10.03 states in part:

Segregation of duties

Management divides or segregates key duties and responsibilities among different people to reduce the risk of error, misuse, or fraud. This includes separating the responsibilities for authorizing transactions, processing and recording them, reviewing the transactions, and handling any related assets so that no one individual controls all key aspects of a transaction or event.

Appropriate documentation of transactions and internal control

Management clearly documents internal control and all transactions and other significant events in a manner that allows the documentation to be readily available for examination. The documentation may appear in management directives, administrative policies, or operating manuals, in either paper or electronic form. Documentation and records are properly managed and maintained.

Finding 2023-002 – Lack of Internal Controls Over Bank Reconciliations and Noncompliance Over Pledged Collateral (Repeat Finding)

Condition: Upon inquiry of District employees and observation of the bank reconciliation at June 30, 2023, and the pledged collateral process, the following weaknesses were noted:

- Bank reconciliations were not dated by the preparer, had no indication of review by someone other than the preparer and were not reviewed and approved by the Board.
- One (1) reconciling item, totaling \$3,551, has been outstanding since March 2019.
- The reconciled bank balance did not agree to the General Ledger balance.

| Bank Account | Bank Reconciliation Balance | General Ledger Balance | Variance |
|--------------|-----------------------------|------------------------|----------|
| Checking | \$ 6,808 | \$ 12,269 | \$5,461 |
| Checking | 327,284 | 322,284 | 5,000 |

- The District’s funds were undercollateralized in the amount of \$91,131 on June 30, 2023.

Cause of Condition: Policies and procedures have not been designed and implemented to ensure monthly bank reconciliations are signed and dated by the preparer and evidence of review and approval by Board

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are maintained. Additionally, policies and procedures have not been designed and implemented to ensure bank deposits are secured in accordance with state statute.

Effect of Condition: These conditions resulted in noncompliance with state statute and unsecured District funds in fiscal year 2023, and could result in loss of District funds, unrecorded transactions, misstated financial reports, clerical errors, or misappropriation of funds.

Recommendation: OSAI recommends the District design and implement policies and procedures over bank reconciliations, which includes monthly bank reconciliations being signed and dated by preparer, and evidence of review and approval by the Board being maintained.

Additionally, OSAI recommends policies and procedures be designed and implemented to ensure bank deposits are adequately secured with pledged collateral in accordance with 62 O.S. § 517.4 (A).

Management Response:

Chairman of the Board: The Board chose not to respond.

Criteria: The GAO Standards - Principle 16 – Perform Monitoring Activities – 16.05 states, in part:

Internal Control System Monitoring

Management performs ongoing monitoring of the design and operating effectiveness of the internal control system as part of the normal course of operations. Ongoing monitoring includes regular management and supervisory activities, comparisons, reconciliations, and other routine actions.

The GAO Standards – Section 2 – Objective of an Entity - OV2.23 states in part:

Compliance Objectives

Management conducts activities in accordance with applicable laws and regulations. As part of specifying compliance objectives, the entity determines which laws and regulations apply to the entity. Management is expected to set objectives that incorporate these requirements. OV2.23 Management conducts activities in accordance with applicable laws and regulations. As part of specifying compliance objectives, the entity determines which laws and regulations apply to the entity. Management is expected to set objectives that incorporate these requirements. Some entities may set objectives to a higher level of performance than established by laws and regulations. In setting those objectives, management is able to exercise discretion relative to the performance of the entity.

Title 62 O.S. § 517.4 (A) states, “A treasurer of a public entity shall require that financial institutions deposit collateral securities or instruments to secure the deposits of the public entity in each such institution. The amount of collateral securities or instruments to be pledged for the security of public deposits shall be established by the treasurer of the public entity consistent with the provisions of the Security for Local Public Deposits Act;

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provided, such amount shall not be less than the amount of the deposit to be secured, less the amount insured.

Finding 2023-003 – Lack of Internal Controls Over the Disbursement Process (Repeat Finding)

Condition: Upon inquiry of District employees, observation of the disbursement process and a test of thirty-five (35) disbursements, the following weaknesses were noted:

The District does not have an adequate segregation of duties to ensure that duties assigned to individuals are performed in a manner that would not allow one individual to control both the recording function and the procedures relative to processing a transaction.

- The Director performs the following duties for the disbursement process:
 - Maintains blank check stock.
 - Inputs invoices for payment into the accounting software.
 - Prepares the checks.
 - Prepares an itemized claims list.
 - Is an authorized check signer.
 - Mails checks to vendors.
- Employees are not required to maintain a log of the fuel purchased from a local vendor.
- Seven (7) disbursements had not been approved by the Board.
- Two (2) disbursements were to replenish petty cash in excess of the petty cash policy.

Cause of Condition: Policies and procedures have not been designed and implemented to sufficiently segregate the disbursements process. Additionally, policies and procedures have not been designed and implemented to ensure a log of fuel purchases is maintained, all disbursements are approved by the Board, and petty cash reimbursements comply with District policies.

Effect of Condition: A single person having responsibility for more than one area of the disbursement process could result a loss of revenue, unrecorded transactions, misstated financial reports, clerical errors, or misappropriation of funds not being detected in a timely manner.

Recommendation: OSAI recommends the Board be aware of these conditions and realize that a concentration of duties and responsibilities in a limited number of individuals is not desired from a control point of view. The most effective controls lie in the Board’s oversight of office operations and a periodic review of operations. OSAI recommends the Board provide segregation of duties so that no one employee can perform all accounting functions. If segregation of duties is not possible due to limited personnel, OSAI recommends implementing compensating controls to mitigate the risks involved with a concentration of duties.

Additionally, OSAI recommends the District design and implement policies and procedures to ensure a log of fuel purchases is maintained and all disbursements are approved by the Board. Furthermore, OSAI recommends the District adhere to the petty cash policy.

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Management Response:

Chairman of the Board: The Board chose not to respond.

Criteria: The GAO Standards – Principle 10 – Design Control Activities – 10.03 states in part:

Segregation of duties

Management divides or segregates key duties and responsibilities among different people to reduce the risk of error, misuse, or fraud. This includes separating the responsibilities for authorizing transactions, processing and recording them, reviewing the transactions, and handling any related assets so that no one individual controls all key aspects of a transaction or event.

Appropriate documentation of transactions and internal control

Management clearly documents internal control and all transactions and other significant events in a manner that allows the documentation to be readily available for examination. The documentation may appear in management directives, administrative policies, or operating manuals, in either paper or electronic form. Documentation and records are properly managed and maintained.

Finding 2023-004 – Lack of Internal Controls Over the Payroll Process (Repeat Finding)

Condition: Upon inquiry of the District employees, observation of the payroll process and a test of payroll for the period October 23, 2021 through November 5, 2021, the following weaknesses were noted.

The District does not have an adequate segregation of duties to ensure that duties assigned to individuals are performed in a manner that would not allow one individual to control both the recording function and the procedures relative to processing a transaction.

- The Director performs the following duties:
 - Inputs payroll into the accounting software.
 - Calculates payroll.
 - Prepares the direct deposit.

Additionally, during our test of payroll for the period of July 30, 2022 through August 12, 2022, the following weaknesses were noted:

- The District’s Director and Assistant Director do not complete timesheets for administrative hours worked.
- There is no review of the payroll summary prior to issuing the direct deposit with the bank.
- Three (3) employees did not sign the payroll summary.
- The Director did not sign the payroll summary.

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Cause of Condition: Policies and procedures have not been designed and implemented to sufficiently segregate the responsibilities of the payroll process. Additionally, policies and procedures have not been designed and implemented ensure timesheets are completed for administrative hours worked and that employees and the Director sign documenting review of payroll summaries.

Effect of Condition: These conditions could result in errors and misappropriations regarding the accurate reporting of payroll disbursements.

Recommendation: OSAI recommends management be aware of these conditions and realize that a concentration of duties and responsibilities in a limited number of individuals is not desired from a control point of view. The most effective controls lie in management’s oversight of office operations and a periodic review of operations. OSAI recommends management provide segregation of duties so that no one employee can perform all accounting functions. Additionally, OSAI recommends the District employees, Assistant Director and Director, complete timesheets for administrative hours and sign the payroll summary, documenting their approval.

Management Response:

Chairman of the Board: The Board chose not to respond.

Criteria: The GAO Standards – Principle 10 – Design Control Activities – 10.03 states in part:

Segregation of duties

Management divides or segregates key duties and responsibilities among different people to reduce the risk of error, misuse, or fraud. This includes separating the responsibilities for authorizing transactions, processing and recording them, reviewing the transactions, and handling any related assets so that no one individual controls all key aspects of a transaction or event.

Appropriate documentation of transactions and internal control

Management clearly documents internal control and all transactions and other significant events in a manner that allows the documentation to be readily available for examination. The documentation may appear in management directives, administrative policies, or operating manuals, in either paper or electronic form. Documentation and records are properly managed and maintained.

Finding 2023-005 – Lack of Internal Controls Over the Petty Cash Process (Repeat Finding)

Condition: Upon inquiry of the District employees and observation of the petty cash process, the following weaknesses were noted:

The District does not have an adequate segregation of duties to ensure that duties assigned to individuals are done so in a manner that would not allow one individual to control both the recording function and the procedures relative to the processing of a transaction.

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- The Director performs the following duties for the maintenance of petty cash:
 - Maintains possession of petty cash.
 - Makes purchases using petty cash.
 - Issues checks to replenish petty cash.
 - Is an authorized check signer.
- The Director did not reconcile petty cash expended to receipts retained to replenish the amount expended.
- Employees are reimbursed for “out of pocket” expenses with petty cash funds that resulted in the petty cash fund exceeding the limit of \$200, as approved by the Board.

Cause of Condition: Policies and procedures have not been designed and implemented to sufficiently segregate the petty cash process. Additionally, policies and procedures have not been designed and implemented to ensure the petty cash is reconciled to receipts and employees are not reimbursed out of petty cash.

Effect of Condition: These conditions could result in errors and improprieties, unrecorded transactions, misstated financial reports, undetected errors, or the misappropriation of funds.

Recommendation: OSAI recommends the Board be aware of these conditions and realize that a concentration of duties and responsibilities in a limited number of individuals is not desired from a control point of view. The most effective controls lie in the Board’s oversight of office operations and a periodic review of operations. OSAI recommends the Board provide segregation of duties so that no one employee can perform all functions. If segregation of duties is not possible due to limited personnel, OSAI recommends implementing compensating controls to mitigate the risks involved with a concentration of duties.

Due to an increased risk of fraud involving petty cash, OSAI does not recommend the use of petty cash funds; however, if the Board determines a petty cash fund is necessary, OSAI recommends the District minimize the use of petty cash to only goods and services that cannot be purchased utilizing the District’s standard disbursement process.

Additionally, OSAI recommends the District Board design and implement policies and procedures to ensure the petty cash fund balance is not greater than the amount approved by the Board, petty cash is reconciled monthly by someone other than the Director, receipts are signed by the employees and adequate supporting documentation is retained for petty cash disbursements. Furthermore, OSAI recommends the District Board review the supporting documentation for petty cash replenishment checks prior to approval.

Management Response:

Chairman of the Board: The Board chose not to respond.

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Criteria: The GAO Standards – Principle 10 – Design Control Activities – 10.03 states in part:

Segregation of duties

Management divides or segregates key duties and responsibilities among different people to reduce the risk of error, misuse, or fraud. This includes separating the responsibilities for authorizing transactions, processing and recording them, reviewing the transactions, and handling any related assets so that no one individual controls all key aspects of a transaction or event.

Appropriate documentation of transactions and internal control

Management clearly documents internal control and all transactions and other significant events in a manner that allows the documentation to be readily available for examination. The documentation may appear in management directives, administrative policies, or operating manuals, in either paper or electronic form. Documentation and records are properly managed and maintained.

The GAO Standards – Principle 16 – Perform Monitoring Activities – 16.05 states:

Internal Control System Monitoring

Management performs ongoing monitoring of the design and operating effectiveness of the internal control system as part of the normal course of operations. Ongoing monitoring includes regular management and supervisory activities, comparisons, reconciliations, and other routine actions. Ongoing monitoring may include automated tools, which can increase objectivity and efficiency by electronically compiling evaluations of controls and transactions.

The GAO Standards – Principle 5 – Enforce Accountability –5.02 states:

Enforcement of Accountability

Management enforces accountability of individuals performing their internal control responsibilities. Accountability is driven by the tone at the top and supported by the commitment to integrity and ethical values, organizational structure, and expectations of competence, which influence the control culture of the entity. Accountability for performance of internal control responsibility supports day-to-day decision making, attitudes, and behaviors. Management holds personnel accountable through mechanisms such as performance appraisals and disciplinary actions.

Finding 2023-006 – Lack of Internal Controls and Noncompliance Over the Competitive Bidding Process (Repeat Finding)

Condition: Upon inquiry of District staff, review of Board meeting minutes and test of the competitive bidding process, the following exceptions were noted:

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- A cardiac monitor was purchased at a cost of \$36,150. The District could not provide evidence to determine that the District followed state statutes regarding the competitive bidding process.

Cause of Condition: Policies and procedures have not been designed and implemented to ensure that disbursements for equipment are competitively bid in compliance with the state statutes.

Effect of Condition: This condition resulted in noncompliance with the state statutes regarding solicitation and acceptance of bids and could result in inaccurate records, incomplete information, or misappropriation of assets.

Recommendation: OSAI recommends the District design and implement policies and procedures to ensure the District follows the competitive bidding requirements for the purchase of vehicles and equipment in accordance with 19 O.S. § 1723. Additionally, the Board should maintain evidence that competitive bidding was properly performed. These procedures should include the following documentation:

- Proof of publication of the bid solicitation,
- Proof the bids were time and date stamped when received,
- Justification and approval of awarding the competitive bid to a bidder other than the lowest bidder in the Board minutes.
- Documentation of notification to the successful bidder.

Management Response:

Chairman of the Board: The Board chose not to respond.

Criteria: The GAO Standards – Section 2 – Objectives of an Entity - OV2.23 states in part:

Compliance Objectives

Management conducts activities in accordance with applicable laws and regulations. As part of specifying compliance objectives, the entity determines which laws and regulations apply to the entity. Management is expected to set objectives that incorporate these requirements. Some entities may set objectives to a higher level of performance than established by laws and regulations.

Title 19 O.S. § 1723 states, “Purchases by any board of trustees of any emergency medical service district shall be made in accordance with the bidding requirements as provided in Sections 1501 and 1505 of this title.”

Finding 2023-007 – Lack of Internal Controls Over Fixed Assets Inventory (Repeat Finding)

Condition: Upon inquiry of District employees, observation of the fixed asset process and a test of fixed assets, the following weaknesses were noted:

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The District does not have an adequate segregation of duties to ensure that duties assigned to individuals are done so in a manner that would not allow one individual to control both the recording function and the procedures relative to the processing of a transaction.

- One employee performs the following duties for the fixed assets inventory:
 - Maintains the inventory records.
 - Performs the annual physical verification of fixed assets.
- Evidence of the Board’s review and approval of the fixed asset listing was not provided.
- Two (2) assets listed on the fixed asset listing could not be located.

Cause of Condition: Policies and procedures have not been designed and implemented to ensure the duties of maintaining fixed assets inventory is properly segregated. Additionally, policies and procedures have been designed but not implemented to ensure fixed assets inventory is properly accounted for, maintained, updated regularly, and reviewed and approved by the Board.

Effect of Condition: These conditions could result in errors and improprieties, unrecorded transactions, misappropriation of assets, or loss of District equipment.

Recommendation: OSAI recommends the Board be aware of these conditions and realize that a concentration of duties and responsibilities in a limited number of individuals is not desired from a control point of view. The most effective controls lie in the Board’s oversight of office operations and a periodic review of operations. OSAI recommends the Board provide segregation of duties so that no one employee can perform all fixed asset process functions. If segregation of duties is not possible due to limited personnel, OSAI recommends implementing compensating controls to mitigate the risks involved with a concentration of duties. Additionally, OSAI recommends the Board implement policies and procedures to ensure documentation of a periodic physical verification of assets is performed, documented by the reviewer, approved by the Board, and retained.

Management Response:

Chairman of the Board: The Board chose not to respond.

Criteria: The GAO Standards – Principle 10 – Design Control Activities – 10.03 states in part:

Segregation of duties

Management divides or segregates key duties and responsibilities among different people to reduce the risk of error, misuse, or fraud. This includes separating the responsibilities for authorizing transactions, processing and recording them, reviewing the transactions, and handling any related assets so that no one individual controls all key aspects of a transaction or event.

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The GAO Standards – Section 2 – Establishing an Effective Internal Control System - OV2.24 states in part:

Safeguarding Assets

Management designs an internal control system to provide reasonable assurance regarding prevention or prompt detection and correction of unauthorized acquisition, use or disposition of an entity's assets.

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



Cindy Byrd, CPA | State Auditor & Inspector

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