

CITIZENS PETITION

WYNNEWOOD PUBLIC SCHOOLS

March 21, 2017



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

WYNNEWOOD PUBLIC SCHOOLS

CITIZENS' PETITION REQUEST

RELEASE DATE MARCH 21, 2017



Report Highlights

WHY WE CONDUCTED THIS AUDIT

We performed the audit in response to a citizens petition submitted under the requirements of **74 O.S. § 212(L)**. The petition objectives included:

- I. A review of the handling of bond-related activity, the subsequent selection of construction-related vendors, and the possible misuse of bond proceeds.
- II. Review of board policies, procedures, and custodial record keeping for possible irregularities in relation to the receipt and expenditure of school activity fund accounts.
- III. Review of personnel contracts to determine that personnel are certified for the position each is employed, review the Dean of Students position created at the middle school for compliance with state law and district hiring procedures, and review whether certain positions were left vacant in order to fund other non-education-related district projects.
- IV. Review possible misuse of federal, state, and private grant funds through possible double counting of average daily membership of certain school and daycare students; including possible benefits to the relative of a school board member.
- V. The questionable acquisition of land without a defined or potential use by the district.

WHAT WE FOUND

- We found nothing that would preclude the District from using bond proceeds for projects not specifically defined in the bond ballot. (Pg. 2)
- The District's Board of Education entered into Executive Sessions in apparent violation of the Open Meeting Act. (Pg. 3)
- We found no evidence that any non-athletic activity funds had been diverted to the Football Activity Fund. (Pg. 5)
- The "Dean of Students" was used in an administrative role when not holding a valid certification of qualification as required by law. (Pg. 6)
- A former district employee received \$3,895 in pay without approved extra-duty contracts in place and in excess of board-approved and contract-required pay limits. (Pg. 8)
- We found no evidence that the District expended state or federal funds on student daycare services. (Pg. 10)
- We found no evidence that the District's purchase of the "Hudson Property" was improper. (Pg. 11)



Oklahoma State Auditor & Inspector

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

March 21, 2017

To the Petitioners and Citizens of the Wynnewood Public School District:

In accordance with the requirements of **74 O.S. § 212(L)**, we performed a petition audit with respect to the Wynnewood Public School District for the period January 1, 2011 through June 30, 2013.

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

Because the 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 Wynnewood Public School District for the period January 1, 2011 through June 30, 2013.

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, reading "Gary A. Jones", is positioned below the word "Sincerely,".

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

TABLE OF CONTENTS

	Page
District Officials	ii
Introduction	1
Objectives.....	2
I. Bond Activity	2
II. Activity Funds	5
III. Personnel Contracts.....	6
IV. Student Counts and Grant Funds.....	9
V. Land Purchase	10

SCHOOL BOARD

(As of June 30, 2013)

Jamie Williamson President
Larry Willis..... Vice-President
Pat LaMascus..... Clerk
Kathryn Stewart Member
Donnie Rollings Member

CURRENT

(as of March 1, 2017)

Terry Brown President
Marques Thomas Vice-President
Michael Ray..... Clerk
Brandy Naebors Member
Kerri Raper Member

SUPERINTENDENT OF SCHOOLS

Raymond Cole

INTRODUCTION

The Wynnewood Public School District Number 38, Wynnewood, Oklahoma (hereinafter the "District") is part of the Oklahoma State System of Public Education as described in **70 O.S. §§ 1-101 *et seq.***, the **Oklahoma School Code**.

The governing body of the District is the Board of Education (hereinafter the "Board"). As provided for in **70 O.S. § 5-117**, the Board shall have the power to maintain and operate a complete public school system of such character as the Board deems best suited for the needs of the District. The superintendent acts as the executive officer of the District.

In accordance with a "Citizens' Petition Request for Special Audit" verified by the Murray County Election Board on February 29, 2016, and the Garvin County Election Board on March 3, 2016, the Office of the State Auditor and Inspector conducted an audit of the Wynnewood Public School District primarily relating to the objectives noted below.

Citizens' Petition Objectives¹

- I.** A review of the handling of bond-related activity, the subsequent selection of construction-related vendors, and the possible misuse of bond proceeds.
- II.** Review of board policies, procedures, and custodial record keeping for possible irregularities in relation to the receipt and expenditure of school activity fund accounts.
- III.** Review of personnel contracts to determine that personnel are certified for the position each is employed, review the Dean of Students position created at the middle school for compliance with state law and district hiring procedures, and review whether certain positions were left vacant in order to fund other non-education-related district projects.
- IV.** Review possible misuse of federal, state, and private grant funds through possible double counting of average daily membership of certain school and daycare students; including possible benefits to the relative of a school board member.
- V.** The questionable acquisition of land without a defined or potential use by the district.

¹ The citizens' petition designated an audit period of January 1, 2011 through June 30, 2013.

OBJECTIVE I BOND ACTIVITY

Petition Objective *A review of the handling of bond-related activity, the subsequent selection of construction-related vendors, and the possible misuse of bond proceeds.*

Background The petitioners requested a review of projects completed with 2012 bond proceeds. They specifically questioned if bond proceeds had been expended for projects not identified on the April 3, 2012 bond ballot.

Bond Proceeds

Two bond propositions were presented to voters on April 3, 2012. Proposition 1 was a vote for the issuance of bonds in the sum of \$1,105,000 “to provide funds for the purpose of acquiring and installing HVAC and windows”.

Proposition 2 was a vote for the issuance of bonds in the sum of \$385,000 “to provide funds for the purpose of constructing and equipping bleachers with a press box”.

Both propositions also included language allowing for “constructing, equipping, repairing and remodeling school buildings, acquiring school furniture, fixtures and equipment and acquiring and improving school sites”.²

The 2012 Bond Project proceeds were expended for the following:

2012 Bond Project Cost	
Stadium Bleachers/PressBox	\$446,100.09
Windows	\$392,804.70
Concession/Restrooms	\$319,330.85
HVAC	\$294,872.40
Other ³	\$ 26,801.71
Financial/Bond Consultant	\$ 20,150.00
Total Cost	\$1,500,059.75

Finding **We found nothing that would preclude the District from using bond proceeds for projects not specifically defined in the bond ballot.**

² The full ballot is presented as Exhibit 1 at the end of this report.

³ Sidewalk-\$11,275; Auditorium-\$8,523.35; Other Miscellaneous Projects-\$7,003.36

As noted above, the bond ballots specifically identified the projects of installing “windows”, “HVAC”, and constructing “bleachers with a pressbox”.

Petitioners were concerned that the bond proceeds had also been used improperly in the building of a *‘concession stand with restrooms’* at the football field.

Although the concession stand project was not listed on either ballot, it appears the language of *“constructing, equipping, repairing and remodeling school buildings, acquiring school furniture, fixtures and equipment and acquiring and improving school sites”* would allow for bond proceeds to be used for this project once the specifically defined projects had been fully funded.

The concession stand project was approved by the Board in its December 13, 2012 meeting.

Brittany Pittman made the motion to approve using extra Bond money to demolish and construct restrooms and a concession stand at the football field. Larry Willis seconded the motion. The motion carried with voting by roll call as follows: Brittany Pittman, yes; Terry Brown, yes; Larry Wills, yes; Kathryn Stewart, yes; and Jamie Williamson, yes.

Based on the wording of the bond ballot and the approvals by the Board for the additional projects, there appears to be nothing that would preclude the District from building the noted concession stand and restrooms.

Finding

The District’s Board of Education entered into Executive Sessions in apparent violation of the Open Meeting Act.

While reviewing the District’s meeting minutes for bond project activity, we noted that during the January 20, 2011 meeting, the Board held an executive session for the purpose of discussing the “Employment of an architect.”

The minutes read:

Larry Willis made the motion to convene in executive session in accordance with Oklahoma School Law-Section 533-B-2 for the purpose of discussing: (1) Employment of an architect. Jamie Williamson seconded the motion. The motion carried with voting by roll call as follows: Jamie Williamson, yes; Pat LaMascus, yes; Terry Brown, yes; and Larry Willis, yes.

According to **25 O.S. § 307(B)(1)** of the Open Meeting Act, a public body may hold an executive session to discuss:

“...the employment, hiring, appointment, promotion, demotion, disciplining or resignation of any *individual salaried public officer or employee*,” [Emphasis added]

The discussion held in executive session concerned the employment of an architect firm to be used as an independent contractor for future bond issues. Hiring of an architect firm would not comply with the statutory criteria defined above in the employment of an *individual salaried public officer or employee*.

Additionally, between January 2011 and April 2011, the Board entered into executive sessions at least four times to discuss a “Bond Issue”. An example is shown in the Board agenda for the April 18, 2011 meeting, which read:

Proposed executive session in accordance with Oklahoma School Law-Section 533 (B)(2) for the purpose of discussing: (1) Bond Issue (2) Personnel.

4.1 Vote to convene in executive session.

4.2 Vote to acknowledge the Board has returned to open session.

Oklahoma School Law-Section 533(B)(2) noted in the agenda defines the requirement of the Open Meeting Act⁴ to specifically state in the agenda the provision of **25 O.S. § 307** authorizing the executive session. Statute specifically states:

A. No public body shall hold executive sessions unless otherwise specifically provided in this section.

We found no provision in statute allowing executive sessions for the purpose of discussing bond issues.

A Board meeting held on August 8, 2011, also included an executive session held for unacceptable purposes. As noted in the minutes below, the discussion of bids on a pick-up truck and the discussion of bids to paint bleachers at the football field are not allowable executive session purposes.

⁴ 25 O.S. §§ 301, *et seq*

**WYNNEWOOD PUBLIC SCHOOLS
CITIZENS' PETITION REQUEST
DATE OF RELEASE: MARCH 21, 2017**

Larry Willis made the motion to convene in executive session in accordance with Oklahoma State Law-Section 528-B-1 for the purpose of discussing: (1) Employment of High School math teacher for the 2011-2012 school year. (2) Employment of Pre-school aide for the 2011-2012 school year. (3) Employment of Kindergarten aide for the 2011-2012 school year. (4) Employment of part-time Special Education Director. (5) Stipend for Non-certified employees. (6) Purchase of land (7) Bids on Ag pickup and lease purchase from banks. (8) Bids to paint bleachers at football field. (9) Extra-duty salary schedule. (10) Certified and Non-certified salary schedules. Pat LaMascus seconded the motion. The motion carried with voting by roll call as follows: Walsie McLaughlin, yes; Terry Brown, yes; Larry Willis, yes; Jamie Williamson, yes; and Pat LaMascus, yes. The Board convened in executive session at 7:50 p.m. and returned to open session at 9:30 p.m.

The Board and the superintendent should review the permitted purposes for executive sessions as defined in **25 O.S. § 307(B)(1)**. Executive sessions should not be held for any purpose other than those so defined.

OBJECTIVE II ACTIVITY FUNDS

Petition Objective ***Review of board policies, procedures, and custodial record keeping for possible irregularities in relation to the receipt and expenditure of school activity fund accounts.***

Background The petitioners expressed a concern that funds were being diverted from non-athletic activity funds to provide additional funding for the Football Activity Fund. It was also alleged that non-athletic activity sponsors had been denied access to their fundraising proceeds.

Finding **We found no evidence that any non-athletic activity funds had been diverted to the Football Activity Fund.**

Activity funds are authorized under the provisions of **70 O.S. § 5-129** and are generally funds that have been raised through student fundraisers, concessions and gate admissions from athletic events, and other approved fund raising activities.

We performed an analysis on multiple activity fund sub-accounts for the period January 1, 2011 through June 30, 2013, to determine if deposits had been consistently received from the same sources (i.e., concession sales, ticket sales, and donations) and that those sources were appropriate for the activity fund to which they were applied.

Receipts posted to the Football Activity Fund account appeared to be from appropriate sources, and we noted no transfers to the account from non-athletic accounts or fundraisers.

We also interviewed four non-athletic activity sponsors who reported no issues with access to their Activity funds.

OBJECTIVE III PERSONNEL CONTRACTS

Petition Objective *Review of personnel contracts to determine that personnel are certified for the position each is employed, review the Dean of Students position created at the middle school for compliance with state law and district hiring procedures, and review whether certain positions were left vacant in order to fund other non-education-related district projects.*

Background The petitioners specifically questioned:

- The District's use of a "Dean of Students" position, including the qualifications and compensation for the position.
- The District's verification that personnel were properly certified in the positions for which they were employed.
- The District's handling of extra-duty contracts.

Dean of Students – Qualifications

Finding **The position of "Dean of Students" was not defined by statute.**

Between July 2010 and May 2012, the District utilized Brad O'Steen, a former football coach and a certified teacher, in the position of 'Dean of Students' for the Middle School. The board minutes of July 21, 2010 and February 7, 2011, reflected approval of this position.

Under recommendation of Mr. Cole, Walsie McLaughlin made the motion to approve Brad O'Steen for Middle School dean of students for the 2010-2011 school year. Larry Willis seconded the motion. The motion carried with voting by roll call as follows: Larry Willis, yes; Jamie Williamson, yes; Pat LaMascus, yes; Walsie McLaughlin, yes; and Terry Brown, yes.

Walsie McLaughlin made the motion to approve Brad O'Steen as the Dean of Students at Middle School for the 2011-2012 school year. Pat LaMascus seconded the motion. The motion carried with voting by roll call as follows: Pat LaMascus, yes; Terry Brown, yes; Larry Willis, yes; Jamie Williamson, yes; and Walsie McLaughlin, yes.

We reviewed the "Dean of Students" position and the qualifications for such a position within the guidelines of the Oklahoma State Department of Education as well as state law. Title **70 O.S. § 1-116**, which defines positions in schools, does not define the position of "Dean of Students" within the school system.

Finding **The "Dean of Students" was used in an administrative role when not holding a valid certification of qualification as required by law.**

According to district personnel, the “Dean of Students” position was used to administer discipline and to fulfill an administrative role at the Middle School. It was reported that, in addition to administering discipline, O’Steen performed the day-to-day administration of the Middle School, including conducting staff meetings, scheduling substitute teachers, and signing purchase orders.

Title 70 O.S. § 6-108 states, in part:

... it shall be unlawful for any person to serve, or to contract or agree to serve, as superintendent, elementary superintendent, principal, supervisor, librarian, school nurse, classroom teacher or other instructional, supervisory or administrative employee of a school district unless the person holds a valid certificate of qualification issued in accordance with the rules of the State Board of Education to perform the services the person performs or contracts or agrees to perform.

Effective May 2012, O’Steen ceased to fill the position of “Dean of Students”, and an official Middle School Principal was hired.

We recommend the District work to insure all positions and employee duties are performed within the defined positions of **70 O.S. § 1-116** and that all positions are held by individuals with the appropriate certifications for their corresponding responsibilities.

Dean of Students – Compensation

Finding

The position of “Dean of Students” was not a paid position.

We reviewed minimum salary requirements as set by **70 O.S. § 18-114.14** and determined that O’Steen’s base rate of pay was consistent with the schedule established for his years of service. He received additional pay for several extra-duty contracts but did *not* receive any additional pay for the position of “Dean of Students.”

Personnel Certification

As part of our review, we verified the certification for ten additional District personnel. All ten reviewed held proper certification with the Oklahoma Department of Education for the positions in which they were employed.

Extra-Duty Contracts

Finding

A former district employee received \$3,895 in pay without approved extra-duty contracts in place and in excess of Board-approved and contract-required pay limits.

In July 2010, the District began paying former football coach Brad O'Steen for mowing services. Between July 2010 and September 2012, the coach received \$3,305 for mowing and grounds-keeping work.

Mowing and Grounds-keeping Payments to O'Steen			
Fiscal Year	Payment Date	Purpose	Amount
2011	7/15/2010	Mowing	\$515
2012	7/14/2011	Mowing	\$380
2012	9/15/2011	Mowing	\$280
2012	10/17/2011	Grounds-keeping	\$1,500
2012	6/18/2012	Mowing	\$240
2013	9/14/2012	Mowing	\$390
		Total	\$3,305

This compensation was not included in contracted pay and was not approved by the Board. According to Superintendent Cole, he acted independent of the Board in his approval of the mowing and grounds-keeping payments to O'Steen.

In October 2016, after discussion of this matter, Superintendent Cole put before the Board approval for "summer maintenance at \$10.00 per hour". The October 20, 2016 minutes read:

Under Mr. Cole's recommendation, Marques Thomas made the motion to approve sponsors pay for summer camps at \$20.00 per hr. and to set pay for after school or summer maintenance at \$10.00 per hour. Michael Ray seconded the motion. The motion carried with voting by roll call as follows; Marques Thomas, yes; Michael Ray, yes; Brandy Nabors, yes; Terry Brown, yes & Donnie Rollings, yes.

Summer Camp Compensation

In June 2013, the Board approved additional stipend compensation for coaches attending summer camps. Meeting minutes read:

Under recommendation by Mr. Cole, Larry Willis made the motion to approve the Stipends for coaches attending summer camps at 20.00 per hour with a maximum of 500.00 per summer. Donnie Rollings seconded the motion. The motion carried with voting by roll call as follows: Pat LaMascus, yes; Kathryn Stewart, yes; Donnie Rollings, yes; Jamie Williamson, yes; and Larry Willis, yes.

The maximum stipend allowed per coach per summer was \$500. Coach O'Steen received \$1,090 in compensation for coaching summer camps held in 2013, exceeding the \$500 limit by \$590.

According to **70 O.S. § 5-123:**

No expenditure involving an amount greater than Five Hundred Dollars (\$500.00) shall be made by a board of education except in accordance with the provisions of a written contract or purchase order.

We recommend that any compensation above the \$500 limit be so documented in an extra-duty contract, or any written contract, to be approved by the Board.

CONCERN IV STUDENT COUNTS AND GRANT FUNDS

Petition Objective *Review possible misuse of federal, state, and private grant funds through possible double counting of average daily membership of certain school and daycare students; including possible benefits to the relative of a school board member.*

Student Counts

Background The petitioners alleged that some Board members misled the community by overstating student counts and the needs of the District, implying an increased need for bond issues and facility expansion.

Finding **We found no evidence the Board misrepresented the size or needs of the District in official Board meetings.**

In our review of meeting minutes, we found, with only one exception, no mention of student enrollment in relation to the bond proposal. The August 18, 2011, minutes reflected a statement concerning funding for a bond issue in relation to school size:

If we raise our sinking fund mill levy to 20 mills it will allow us to have a bond issue of \$12,505,000 dollars which would give us \$9,380,668.64 for construction and renovations. This would put our total mills somewhere between 92 and 93 mills. Best comparison to a school our size is Stratford at 92.80 mills.

Using data obtained from the Oklahoma State Department of Education, we verified the student populations and the millage rates, for a four-year period, of both the District and Stratford Public Schools, which was comparable in size to the District. The information presented in the minutes did not appear misleading.

We found no evidence that the Board misrepresented the size of the District to the public in official meetings of the Board.

Daycare Services

Background

The petitioners questioned if the District used federal and state grant funds to pay for student daycare services. It was also alleged that a local daycare provider benefited from a relationship with a board member.

Finding

We found no evidence that the District expended state or federal funds on student daycare services.

We interviewed administrators and the special education director; both reported the school did not pay for daycare services for special education students.

We interviewed the owner of the daycare in question. She reported the District had not paid her for any services. She stated that she was paid by the Oklahoma Department of Human Services or by personal pay customers. Per the daycare owner, the District provided transportation for one special needs student, but her daycare received no compensation from the District.

We searched District expenditures and the vendor history and found no evidence that the District incurred any charges to the daycare provider in question.

Since we could find no evidence of payment between the daycare provider and the District, it was also concluded that the daycare provider did not receive any financial benefit from her relationship with a District board member.

CONCERN V

LAND PURCHASE

Petition Objective

The questionable acquisition of land without a defined or potential use by the district.

Background

The petitioners expressed concerns that the District did not have a defined purpose for, or the authority to purchase, property near the District's football stadium known as the "Hudson Property." It was also alleged that the property was purchased for more than fair market value.

Finding

We found no evidence that the District's purchase of the "Hudson Property" was improper.

In a special meeting held September 27, 2013, the Board voted to purchase the 10-acre property, located at 1201 E. Allen Street in Wynnewood, known as the "Hudson Property". The purchase price was \$165,000.

Title 70 O.S. § 5-117 defines a Board's authority to purchase property. The statute reads in part:

A. The board of education of each school district shall have power to:

7. Purchase, construct or rent, and operate and maintain, classrooms, libraries, auditoriums, gymnasiums, stadiums, recreation places and playgrounds, teacherages, school bus garages, laboratories, administration buildings, and other schoolhouses and school buildings, and acquire sites and equipment for the operation of public schools or conversion schools;



12. Purchase necessary property, equipment, furniture, and supplies necessary to maintain and operate an adequate school system;

The "Hudson Property" was listed for \$169,000 through Hamilton Realty & Associates in May 2013, approximately five months prior to the District's purchase. Based on market values, asking price, and proximity to school property, at \$165,000, it appears the District paid a fair market value for the property.

We also reviewed relations between board members, property owners, and real estate agents and found no evidence of any relationship or any direct individual benefit had occurred in this transaction.

WYNNEWOOD PUBLIC SCHOOLS
CITIZENS' PETITION REQUEST
DATE OF RELEASE: MARCH 21, 2017

Exhibit 1

SAMPLE BALLOT	
OFFICIAL BALLOT SPECIAL ELECTION April 03, 2012 GARVIN COUNTY, OKLAHOMA	PRECINCT 250020-103825 WYNNEWOOD PUBLIC SCHOOLS INDEPENDENT SCHOOL DISTRICT No. 038
Page 1 / 1	
TO VOTE: FILL IN THE BOX NEXT TO YOUR CHOICE(S) LIKE THIS:	PROPOSITION 2
 Correct	Shall Independent School District Number 38 of Garvin County, Oklahoma, incur an indebtedness by issuing its bonds in the sum of Three Hundred Eighty Five Thousand Dollars (\$385,000) to provide funds for the purpose of constructing and equipping bleachers with a press box, constructing, equipping, repairing and remodeling school buildings, acquiring school furniture, fixtures and equipment and acquiring and improving school sites, and levy and collect an annual tax, in addition to all other taxes, upon all the taxable property in such District sufficient to pay the interest on such bonds as it falls due and also to constitute a sinking fund for the payment of the principal thereof when due, said bonds to bear interest not to exceed the rate of ten (10%) percentum per annum, payable semi-annually and to become due serially within seven (7) years from their date?
 Incorrect	
PROPOSITIONS	
PROPOSITION 1 Shall Independent School District Number 38 of Garvin County, Oklahoma, incur an indebtedness by issuing its bonds in the sum of One Million One Hundred Five Thousand Dollars (\$1,105,000) to provide funds for the purpose of acquiring and installing HVAC and windows, constructing, equipping, repairing and remodeling school buildings, acquiring school furniture, fixtures and equipment and acquiring and improving school sites, and levy and collect an annual tax, in addition to all other taxes, upon all the taxable property in such District sufficient to pay the interest on such bonds as it falls due and also to constitute a sinking fund for the payment of the principal thereof when due, said bonds to bear interest not to exceed the rate of ten (10%) percentum per annum, payable semi-annually and to become due serially within seven (7) years from their date?	
<input type="checkbox"/> FOR THE PROPOSITION - YES	<input type="checkbox"/> FOR THE PROPOSITION - YES
<input type="checkbox"/> AGAINST THE PROPOSITION - NO	<input type="checkbox"/> AGAINST THE PROPOSITION - NO

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 & INSPECTOR
2300 N. LINCOLN BOULEVARD, ROOM 100
OKLAHOMA CITY, OK 73105-4896

WWW.SAI.OK.GOV