



OKLAHOMA
Office of the State Auditor & Inspector

AUDIT OF THE SEMINOLE COUNTY SHERIFF'S OFFICE UNCOVERS YEARS OF MALFEASANCE

OKLAHOMA CITY, OK (February 27, 2024)

Oklahoma State Auditor & Inspector (SA&I) Cindy Byrd today released her forensic audit report for the Seminole County Sheriff's Office. The District Attorney requested the SA&I to investigate the financial activity of the Sheriff's Office. The audit report reveals two significant issues.

From December of 2016 through November of 2022, \$187,340 collected by an Office Manager, Megan Burgess, went missing. The source of the money was a kiosk at which family and friends of county inmates could deposit cash for inmates to use in the commissary. According to Burgess, she was the only employee with a key to the kiosk.

"Burgess was removed from office during our investigation and the money was never recovered," Auditor Cindy Byrd said. "In addition to the missing \$187,340, profits earned from the commissary were not deposited into the correct account. As a result, the Sheriff incurred finance charges of \$15,826 because invoices were not paid on time. This was a complete waste of money which the taxpayers will never get back."

The audit also found significant problems with a nonprofit managed by the Sheriff's Deputies known as the *Seminole County Deputy Fund*. The Sheriff allowed operation of the nonprofit within his office, utilizing county personnel and resources, during normal business hours. The Sheriff and Deputies made ATM and cash withdrawals in the amount of \$21,329 with no record of how the money was spent.

“Of the \$95,870 collected by the nonprofit during this period, \$88,867 worth of expenditures had no supporting documentation,” said Auditor Byrd. “The minimal documentation we found was for purchases from Walmart that included \$400 in gift cards, a 55-inch TV with a 3-year protection plan, a Roku TV, a sound bar, a laptop computer, an ice chest, and fishing tackle.”

Additionally, loans related to the nonprofit account were issued to the Sheriff, Undersheriff, and a Deputy totaling \$10,500.

“Problems often arise when Sheriffs create financial vehicles to collect money outside of their official duties,” Auditor Byrd said. “Our audits have reported weaknesses in the Seminole County Sheriff’s office each year over the past 12 years. Inexplicably, the former Sheriff never took any corrective action.”

This case was turned over to the Attorney General. Pursuant to a Deferred Prosecution Agreement with the AG's Office, Sheriff Shannon Smith resigned on August 22, 2023. Smith agreed to repay \$2,566 in restitution relating to improper payments or loans he received from the Deputy Fund, and to a two-year suspension of his credentials with the Council on Law Enforcement Education and Training (CLEET).

Because Megan Burgess is a member of the Seminole Nation, her case has been referred to federal law enforcement authorities.

The full audit is posted [here](#) on the Oklahoma State Auditor & Inspector’s official website.

The final audit report has been delivered to the Attorney General’s office.

To schedule an interview with Cindy Byrd, please contact Andrew Speno at 405-315-5924.

Pic: Byrd Headshot