



J. Kevin Stitt
Office of the Governor
State of Oklahoma

September 16th, 2021

Cindy Byrd
Oklahoma Auditor & Inspector
2300 North Lincoln Boulevard, Room 123
Oklahoma City, Oklahoma 73105

Dear Auditor Byrd:

As authorized by Section 212 (C) of Title 74 of the Oklahoma Statutes, I respectfully request an audit of the Oklahoma State Department of Education (OSDE) and all related entities. As required by the above citations, the cost of the audit shall be borne by OSDE.

The scope of the audit should address the following objectives:

- Objective 1 Identify all revenue sources flowing into the OSDE, including but not limited to, federal funds, state appropriations, taxes, and fees. Determine if the revenues were properly allocated and expenditures from selected funds were made in accordance with applicable laws.
- Objective 2 Determine if OSDE and Oklahoma school districts are complying with the Oklahoma Cost Accounting System financial transaction reporting requirements and that OSDE is effectively requiring consistent application and timely accountability.

Sincerely,

A handwritten signature in black ink, appearing to read "K. Stitt", with a long horizontal flourish extending to the right.

J. Kevin Stitt
Governor