



**State Auditor & Inspector Cindy Byrd**

**March 2021**

## **Open Records**

### **SAI lets the sunshine in!**

There is perhaps no agency that can compete with the State Auditor's Office (SAI) in responsiveness to requests for records under the Oklahoma Open Records Act. In the past six months, SAI has completed 21 of 24 requests involving:

- 1,893 files
- 7.935 GB of data
- 540.75 work hours

The Oklahoma Open Records Act (ORR or Act) seeks to ensure accountability and transparency in the receipt and expenditure of public funds as well as the activities of public officials and employees of state, county, and local government.

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We realize that some public entities are not as responsive to requests from the public and groups for records as required by the ORR. It is often among the concerns cited in both requests for forensic audits and in the findings included in investigative audit reports.

There are instances of individuals or groups waiting a year or more before receiving requested records, never obtaining records, or receiving records improperly redacted to further frustrate the process.

Our office has been known to issue subpoenas to obtain records that are subject to the Act.

As the state independent auditor, SAI fully supports the purpose of the Act and seeks to serve as the model for other public entities to follow in complying with its requirements. Compliance includes reviewing each document requested to ensure no personal information or data exempt from the Act is released.

In a typical year, SAI receives very few requests for records under the Act. The more recent 24 requests received for audit workpapers, including documents, notes, and other information was greater than all records requests received in the last five years.

Regardless, we're happy to comply with the ORR and to provide the documents and other information that fully support the content of our audit reports. It's the accuracy of our reports that defines our independence and reassures the public that our independence will not be corrupted for any entity or individual who doesn't like the findings in our reports.

If you didn't know an audit's workpapers were subject to the ORR after the report is published, now you do.

If you've read an audit report and want more information as to how we identified a particular finding, submit a request under the ORR.

You'll discover for yourself all the information you need to know that every finding is fully supported and documented.

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## **AUDITOR'S CORNER: Women Leaders**



I love the old bumper sticker "A woman's place is in the House – and the Senate!" When you really think about the founding of our country and the possibilities we share as Americans, opportunities for women are not a dream – they are now a reality.

We have women-owned business, women CEO's, and women leaders of every political stripe. Best of all, women get to decide what career path to choose for themselves and their families.

A single mom knows all too well the meaning of leadership. She steers the ship to provide, coach, counsel, sooth, clothe, feed, support, and encourage success for herself and her children.

The female executive similarly displays leadership in balancing a corporate life with parenting where she finds herself doing all that is required for both her immediate family and her company family.

Today, women continue to shatter the “glass ceiling” as they climb into previously reserved male roles and disciplines.

From homemaker to astronaut to lawmaker, governor, and Vice-President of the United States, women are impacting and influencing the face of a nation and the direction of its people.

No longer just the strength behind the guy, more women are experiencing the success of the decades old Women’s Suffrage Movement and the Equal Rights Amendment.

Salaries remain behind those of their male counterparts and that, too, is witnessing gradual correction.

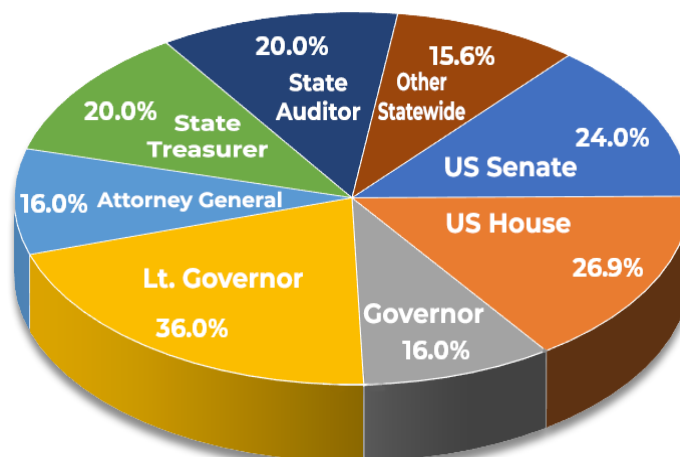
Today, America has 10 female State Auditors in her ranks. It’s

an honor to be among this group of women committed to serving and protecting taxpayers by exposing corruption and working to improve transparency and accountability by government entities and officials.

The nonpartisan Center for American Women and Politics, Eagleton Institute of Politics, Rutgers University notes the percentage of women in elected statewide office has grown from 7% in 1971 to a current high of 30.3% in 2021.

There is room to grow and to acknowledge all those who led the way!

## Women in Elective Office 2021



Source: Center for American Women and Politics, Eagleton Institute of Politics, Rutgers University

## CANCELLED: Bigfoot Hunting Bill

From local talk to national headlines, a measure to establish a Big Foot hunting season in Oklahoma was cancelled without ever being heard by lawmakers.

HB1648 by State Representative Justin Humphrey made news across the country for its provision to require the Oklahoma Wildlife Conservation Commission to establish an annual Bigfoot hunting season.

In addition to drawing national attention, the measure produced a fair number of critics who opposed what some viewed as frivolous legislation.



Humphrey told *The Oklahoman* he was trying to capitalize on what merchants in Hochatown [Oklahoma] are already doing by selling Bigfoot to tourists.

A big proponent of this largely rural slice of Oklahoma, Humphrey said a lot of people favor the legislation just to buy a license to frame and hang on the wall.

Possibly lost in the novelty and notoriety of the bill is the fact that the annual Honobia Bigfoot Festival draws thousands of people to this area of the state.

Local pie dinners, pie auctions and other festival-related events raise money for the Honobia Bigfoot Scholarship Fund. Deserving graduates from five area high schools are selected and awarded with college scholarships each year because of people chasing the idea of Bigfoot.

While Humphrey wagered the bill had a 50/50 chance of becoming law, it's now considered dead for this legislative session.

Folks in southeastern Oklahoma will have to rely on the annual festival in Hochatown to get their fix of the mythical creature. Regardless, it's a beautiful place to visit and, as the Representative knows, Bigfoot Country is growing in popularity from one year to the next.

In case you're interested, you can get a Bigfoot Hunting License on Amazon for \$5.99.

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## Turnover Audits: Getting Off to a Good Start

For newly elected officials, requesting a turnover audit is one way to help ensure you get off to a good start. This is particularly true for county officials who begin their term in the middle of a fiscal year.

State law limits the outgoing official to only spending one-half of the budget and allocated funds available for that office. The intent of this limited review is largely to make sure the incoming office holder isn't without proper funding to make it through the last six months of the fiscal year.



In addition to looking at an official's budget, available revenue, encumbered funds, and projected spending, the auditor looks at inventory to make sure the office has the items on hand it says it does – especially for road/bridge construction projects, payroll, and firearms. If anything is short or missing, the incoming officials need to know so steps can be taken to correct a potential revenue shortfall or locate misplaced inventory.

The auditor also looks at the internal controls for each office to make sure safeguards are in place to protect public assets. The newly elected official isn't just taking office, they're inheriting the habits, practices, and policies of the previous office holder.

Since the November 2020 elections, SAI has conducted 19 turnover audits requested by the incoming elected official that include:

- 1 County Treasurer Turnover Report
- 8 County Commissioner Turnover Reports
- 2 County Clerk Turnover Reports
- 1 County Court Clerk Turnover Report
- 7 County Sheriff Turnover Reports

The incoming official wants to hear “there were no exceptions noted.” And, most of the time, that's what we find. The audit work is usually short and to the point.

Occasionally, approved claims and expenditures might exceed the 50% limitation or inventory items might be misplaced, lost, or stolen.

It's important to let the newly elected official and the taxpayers know both the availability of funds for a given office and whether safeguards have been developed to account for all public assets and keep them protected.

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## New Floor – New Seal

The Crucible Foundry in Norman has delivered the latest addition to the State Capitol restoration project – a new bronze seal for the new ground floor.

The bronze Great Seal of the State of Oklahoma was delivered in sections and assembled on the ground in the heart of the building.

Weighing in at 3000 pounds, the bronze seal is 14 feet in diameter and replaces the terrazzo seal previously inlaid on the first floor. The old seal, which had some inaccuracies, was removed as part of the renovations leaving behind a hole in the floor.



As with the former seal, visitors can gaze down through the oculus from each of the capitol's rotundas on any floor to view the new seal. Or, from the edge of the seal, gaze upward to view the inside of the dome.

And, sitting atop the dome is The Guardian, which was also cast by the Crucible Foundry and capped off the capitol dome project in 2002.

