



## Requirements and Process for Citizen-Petition Audits

The basic guidelines for a petition audit are listed in 74 O.S. § 212(L):

1. The State Auditor & Inspector shall audit the books and records of any subdivision of the State of Oklahoma upon petition signed by the requisite number of voters registered in the subdivision and meeting the requirements set out in this subsection.
2. The petition must contain the number of signatures equivalent to ten percent (10%) of the registered voters of the subdivision as determined by the county election board or, if the county election board determines that the number of registered voters in the subdivision cannot be determined due to boundary lines not conforming to precinct lines, the required number of petitioners shall be twenty-five percent (25%) of the total number of persons voting in the last general election. If the subdivision is a public trust, the required number of petitioners shall be the same as those required for an audit of its beneficiary. The appropriate county election board shall provide the number of signatures so required upon request.
3. The petition shall be in the form of an affidavit wherein the signatory shall declare upon oath or affirmation that the information given is true and correct and that he or she is a citizen of the entity to be audited. The petition shall clearly state that falsely signing shall constitute perjury. It shall include the signature of the individual, the name of the signatory in printed form, the individual's residential address, the date of signing, the public entity to be audited, and the anticipated range of the cost of the audit provided by the State Auditor & Inspector.
4. Any person desiring to petition for an audit shall list the areas, items, or concerns they want to be audited and request from the State Auditor & Inspector the anticipated range of cost of the audit. Within thirty (30) days from the receipt of the request, the State Auditor & Inspector shall mail a petition form to the person requesting the information, which shall state the anticipated range of the cost and the items or concerns to be audited. The circulators of the petition shall have thirty (30) days from the date the petition is mailed by the State Auditor & Inspector to obtain the requisite number of signatures and return it to the State Auditor & Inspector.
5. Upon collection of the required number of signatures, the person desiring the audit shall present the signed petitions to the State Auditor & Inspector. Within thirty (30) days of receipt of the petitions, the State Auditor & Inspector shall present the petitions to the county election board located in the county in which the subdivision is located.
6. The county election board shall determine whether the signers of the petition are registered voters of the county in which the subdivision to be audited is located and whether the petition has the requisite number of signatures of such registered voters. The county election board shall certify the petition as having the required number of signatures or as failing to have the required number of signatures and return it to the State Auditor & Inspector.
7. The cost of the audit shall be borne by the public entity audited. Upon notification by the State

Auditor & Inspector of receipt of the petition, certified by the county election board as having the required number of signatures, the public entity shall encumber funds in an amount specified by the State Auditor & Inspector, which shall be within the range of anticipated cost stated on the petition, from any funds not otherwise specifically appropriated or allocated. Payment for the audit from such encumbered funds shall be made as work progresses, and final payment shall be made on or before its publication.

8. The names of the signers of any petition shall be confidential, and neither the State Auditor & Inspector, the county election board, nor the county treasurer may release them to any other person or entity except upon an order from a court of competent jurisdiction.

The process is as follows:

1. The petitioners and the State Auditor's Office agree on specific allegations/concerns to be audited. It is important to limit them as much as possible to the main issues that are most critical and are not subjective matters at the discretion of the audited entity with which citizens simply disagree.
2. The allegations/concerns are listed in the petition along with other relevant information such as the State Auditor's Office's estimate of the cost of the audit.
3. The petitioners receive the petition from the State Auditor's Office and have 30 days, including weekends, to obtain signatures of at least 10% of the registered voters within the boundaries of the audited entity.
4. The petitioners return the completed petition to the State Auditor's Office, which delivers it to the appropriate county Election Board to verify that the signatures are valid.
5. When the petition is validated, the State Auditor's Office adds the audit to the schedule of future audits. The timing of the audit will depend on multiple factors, including the seriousness, complexity, and number of the allegations/concerns and how many other audits are pending at the time.
6. When the audit fieldwork takes place, the audited entity is billed at hourly rates pursuant to the State Auditor's Office's investigative auditors' experience levels, plus travel expenses and other costs.

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