

**KIAMICHI TECHNOLOGY CENTER**  
**(39-V007-900)**  
**LATIMER COUNTY**  
**SPECIAL AUDIT REPORT**  
**JULY 1, 2001 THROUGH JUNE 30, 2003**



STATE OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

Jeff A. McMahan  
State Auditor and Inspector

December 10, 2003

Honorable Robert Wallace  
District Attorney-District No. 16  
P.O. Box 880  
Poteau, Oklahoma 74953

Transmitted herewith is the Special Audit Report of the Kiamichi Technology Center (39-V007-900) Latimer County, Oklahoma. We performed our special audit in accordance with the requirements of **74 O.S. 2001, § 212(H)**.

A report of this type is critical in nature; however, we do not intend to imply that our report failed to disclose commendable features in the present accounting and operating procedures of the Center.

The Office of the State Auditor and Inspector is committed to serve the public interest by providing independent oversight and by issuing reports that serve as a management tool to the State. Our goal is to ensure a government which is accountable to the people of the State of Oklahoma.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our Office during the course of our special audit.

Sincerely,



JEFF A. McMAHAN,  
State Auditor and Inspector

**table of contents**

|  | <b>page</b> |
|--|-------------|
| Administration and Board of Education .....  | 4           |
| State Auditor and Inspector's Report .....   | 5           |
| Introduction .....                           | 6           |
| Concerns, Findings and Recommendations ..... | 7           |

**index of specific concerns**

The following concerns are presented in their entirety in italics as they were communicated to us:

|   |    |
|---|----|
| <b>I. Concern:</b> <i>Possible irregularities in the travel expenditures of the public information officer/community relations.</i> ..... | 7  |
| <b>II. Concern:</b> <i>Possible personal use of the District's cellular telephone</i> .....   | 14 |

**BOARD OF EDUCATION**

Joel Mashburn ..... President  
Wayne Crusoe ..... Vice-President  
Bobbie Wilson ..... Clerk  
Vernon Anderson ..... Member  
Charles R. Boyd ..... Member  
Dr. Phil Chitwood ..... Member  
Kelly Johnson ..... Member

**KIAMICHI TECHNOLOGY CENTER  
(ADMINISTRATION OFFICE)**

Jim Beard ..... Superintendent  
Eddie Coleman ..... Deputy Superintendent



STATE OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

Jeff A. McMahan  
State Auditor and Inspector

Board of Education  
Kiamichi Technology Center (39-V007-900)  
P.O. Box 548  
Wilburton, Oklahoma 74578

Pursuant to the Attorney General's request and in accordance with the requirements of **74 O.S. 2001, § 212(H)**, we performed a special audit with respect to the Kiamichi Technology Center (39-V007-900) Latimer County, Oklahoma, for the period July 1, 2001 through June 30, 2003.

The objectives of our special audit primarily included, but were not limited to, the areas listed in the "index of specific concerns" noted in the table of contents. Our findings and recommendations related to these procedures are presented in the accompanying report.

Because the above procedures 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 Kiamichi Technology Center (39-V007-900) for the period July 1, 2001 through June 30, 2003. Further, due to the test nature and other inherent limitations of a special audit report, together with the inherent limitations of any internal control structure, there is an unavoidable risk that some material misstatements may remain undiscovered. This report relates only to the accounts and items specified above and does not extend to any financial statements of the Center taken as a whole.

This report is intended to provide information to the District Attorney, Board Members and Administration of the Center. This restriction is not intended to limit the distribution of the report, which is a matter of public record when released.

Sincerely,

  
JEFF A. McMAHAN  
State Auditor and Inspector

November 13, 2003

## INTRODUCTION

The Kiamichi Technology Center (39-V007-900), Wilburton, Oklahoma, is a corporate body for public purposes created under **70 O.S. § 14-108** and is a separate entity for operating and financial reporting purposes. The Center is part of the public school system of Oklahoma under the State Board of Career and Technology Education. The general operation authority for the public school system is the **Oklahoma School Code** contained in **Title 70** of the **Oklahoma Statutes**.

The Center maintains nine (9) teaching campuses and an administrative office which operates within thirteen (13) counties of southeastern Oklahoma. The governing body of the Center is the Board of Education consisting of seven (7) elected members. The appointed superintendent is the executive officer of the Center. Also, the Directors of the campuses are responsible for the day-to-day operation of their respective campus.

The State Auditor and Inspector conducted a special audit of the records of the Kiamichi Technology Center (39-V007-900), primarily those records relating to the District Attorney's concerns listed in the "index of specific concerns" noted in the table of contents. The results of the special audit are in the following report.

**CONCERNS, FINDINGS AND RECOMMENDATIONS**

**I. CONCERN:** *Possible irregularities in the travel expenditures of the public information officer.*

**FINDING NO. 1:** We obtained a vendor listing for the public information officer which reflects all payments to the individual. We obtained all the purchase orders and supporting documentation for the employee's travel expenditures. We reviewed the travel reimbursements noting that the coordinator of public relations received reimbursement for meals purchased for other district employees and Board members who were not on travel status from the site of their employment assignment and non-district employees, including a mayor, public school employees, civic organization members, legislative members and other individuals, as listed on the submitted receipts. Reimbursement was made for a motel expense without receipt and to support the expense. Also, reimbursements were made without being supported by an itemized receipt as required by **70 O.S. 2001, § 5-117(14)**. The following schedule reflects the totals for the meals purchased for other individuals, non-allowable meal reimbursement, and the reimbursement without receipt.

| DATE         | PURCHASE ORDER NO. | PURCHASE ORDER AMOUNT | NON-ALLOWABLE MEAL REIMBURSEMENT | REIMBURSEMENT WITHOUT RECEIPT |
|--------------|--------------------|-----------------------|----------------------------------|-------------------------------|
| 08/08/01     | 581                | 842.28                | 116.59                           |                               |
| 08/21/01     | 1084               | 285.28                | 96.09                            |                               |
| 10/08/01     | 1693               | 349.93                | 108.44                           |                               |
| 11/08/01     | 2325               | 409.90                | 135.87                           |                               |
| 01/09/02     | 2852               | 1,464.74              | 28.69                            | 343.42                        |
| 03/11/02     | 4131               | 553.15                | 196.64                           |                               |
| 04/05/02     | 4928               | 716.01                | 137.45                           |                               |
| 05/09/02     | 5500               | 568.21                | 100.96                           |                               |
| 06/24/02     | 6793               | 735.85                | 217.59                           |                               |
| 07/01/02     | 256                | 572.10                | 67.29                            |                               |
| 10/01/02     | 1549               | 268.42                | 52.57                            |                               |
| 12/10/02     | 2514               | 381.85                | 139.93                           |                               |
| 01/13/03     | 2820               | 1,641.62              | 16.02                            |                               |
| 03/10/03     | 3744               | 465.42                | 80.64                            |                               |
| 04/28/03     | 5252               | 557.73                | 19.29                            |                               |
| 06/03/03     | 5589               | 908.94                | 221.97                           |                               |
| 07/08/03     | 5631               | 487.15                | 67.52                            |                               |
| <b>TOTAL</b> |                    |                       | <b>1,803.55</b>                  | <b>343.42</b>                 |

The Board approves the encumbrance for the travel reimbursements and the Superintendent and/or assistant Superintendent approves the purchase order for payment which has the travel claim and receipts attached.

During an interview with the public information officer, he stated that the purchase of meals for other employees and non-district employees was at his discretion and there was no Board policy.

It appears there is no authority that allows the District to reimburse an employee for meals purchased for non-district employees and employees not traveling outside of their site of employment assignment.

Also, we noted that the coordinator of public relations was reimbursed for meals that were purchased in the town in which his residence is located.

**70 O.S. 2001, § 5-117(14)** states:

*“14. Contract with and fix the duties and compensation of physicians, dentists, optometrists, nurses, attorneys, superintendents, principals, teachers, bus drivers, janitors, and other necessary employees of the district. The board of education shall establish a written policy for reimbursement of necessary travel expenses of employees and members of the board. The policy may include in-district travel from the site of employment assignment which is necessary in the performance of employment duties. The written policy shall specify procedures, contain documentation requirements, and may include payment of meal expenses during authorized travel on a per diem allowance basis rather than itemized documentation. Per diem meal reimbursement may not exceed the amounts authorized for state employees in Section 500.8 of Title 74 of the Oklahoma Statutes, but such reimbursement shall be available for necessary travel that does not require overnight stays. The board shall designate the funds from which reimbursement is to be made. Reimbursement of meal expenses for an employee or a board member shall not be considered compensation[.]”*  
(ea)

**General Administrative Policies - Section 8:**

**“8.24 Travel reimbursement Policies:**

It shall be the policy of the Board to reimburse those expenditures which are necessary for travel in connection with the operation of the school district.

All travel within the State must be approved by the Superintendent; and all out-of-state travel must be approved by the Board.

Reimbursement of transportation will not exceed 28 cents per mile for the use of private conveyance; reimbursement of public conveyance will not exceed the equivalent of air tourist fare.

Reimbursement for meals, lodging, conference registration fees, etc., will be made only when receipts for same are submitted with reimbursement claims, or.

Per diem (when required by state or federal).”

**RECOMMENDATION:** We recommend the Board seek restitution from any employee who has received reimbursement for meal expenses for non-school employees, employees not traveling outside the site of their employment assignment, and Board members not on travel status. Also, we recommend all reimbursements, for meals, to employees not staying overnight be properly reported as income on the employee’s W-2 forms as required by Internal Revenue Service regulations.



**FINDING NO. 2:** The District provides an automobile to the public information officer to drive from his residence to the central office in Wilburton and to other locations in performance of his duties. Also, he was issued four (4) fuel credit cards to buy fuel for the automobile. We obtained the purchase orders for the fuel credit cards assigned to this employee for the purchase fuel for the technology center's vehicle assigned to him. We scheduled the date, time (when available), and place the fuel was purchased and compared the information to his travel claim and itineraries to determine if the employee was conducting District-related business in the particular area the fuel was purchased. The itinerary for July 2001 was not available for the comparison. We noted the following locations in which fuel was purchased, but were unable to find documentation for the nature of business conducted at the locations the fuel was purchased nor was the location en route to locations in which District business was be conducted.

1. On September 18, 2001 his itinerary reflects "12:00 Poteau KTC" and no documentation on this date listed on the travel claim. Fuel was purchased in McAlester, OK with the Texaco credit card assigned to him. No documentation of the business conducted in McAlester.
2. On October 25, 2001 his travel claim reflects "Durant KTC" and his itinerary reflects Antlers, Atoka, Durant. Fuel was purchased in Sallisaw, OK at 11:18 am on the 25<sup>th</sup>. No documentation of business conducted in Sallisaw.
3. On November 20 & 21, 2001 his itinerary reflects "Thanksgiving" and no documentation of travel for these days listed on his travel claim. Fuel was purchased in Poteau at 9:31 pm the 20<sup>th</sup> and in Sallisaw at 7:14 pm with the CITGO credit card assigned to him. No documentation of business conducted. Based on his travel claim and itinerary, it appears fuel was purchased on days that he was on leave.
4. On December 3, 2001 his itinerary reflects "Dr. Appt. - AM / Poteau - Standard 13 Eval Tool" and no documentation of travel on travel claim. The CITGO credit card reflects fuel purchased in Sallisaw at 8:01 a.m. and Hartshorne at 9:03 p.m. on the 3<sup>rd</sup>. No documentation of business conducted at Sallisaw or Hartshorne.
5. On October 25, 2002 his itinerary reflects "Wilburton Durant pm" and no documentation of travel listed on travel claim. Fuel was purchased in Stigler, OK at 4:19 pm with the CITGO credit card assigned to him.
6. On March 24, 2003 his travel claim reflects Central to Lawton and his itinerary reflects "Annual leave am / Stigler & Lawton". Fuel was purchased in Sallisaw, OK at 3:32 pm with the CITGO credit card assigned to him. No documentation of nature of business conducted in Sallisaw.
7. On June 24, 2003 his itinerary reflects "Wilburton Poteau 11:00 Annual leave 2-4" and his annual leave request shows 2 hours annual leave taken from 2:00 pm - 4:00 pm. Fuel was purchased in Eufaula, OK at 1:26 pm with the Texaco credit card assigned to him. No documentation of nature of business conducted in Eufaula.

The District's policy and procedures state:

"Since the vehicle is school-owned, it will be used for purposes directly related to the duties for Kiamichi Technology Center district, and other official school use as approved by the superintendent and/or deputy superintendent. This vehicle will not be used by staff members for personal use at any time.

Normal stops such as cleaners, pharmacy, grocery stores, restaurants, etc., are not precluded while traveling to and from daily work sites."

During an interview with the public information officer, he stated the itineraries were not worth the paper they were written on, that they were prepared a month or week in advance and his work schedule changes from day-to-day and even hour-to-hour. He stated that the secretary who maintains the itineraries is not his keeper. Also, he stated that different routes could be taken to reach his work location and that his "wife's in-laws" live somewhere between here and there and he has cattle. He stated that he was not the best bookkeeper in the world, travels somewhere everyday, keeping his meal tickets and everything in a big package making it hard to match things up and his travel claims may not be perfect. He stated that the Superintendent gives him the leeway to come and go as he needs.

We obtained the public information officer's itineraries from the secretary, she stated the information on the time sheets was recorded either when the public information officer called in, telling her where he was going to be, or when he was at the office and knew ahead of time where he was going to be.

Based on the documentation, it appears the public information officer traveled to the particular destinations listed above, for purposes not related to District business while driving the District's automobile and purchasing fuel with their credit card. The possible personal use of the District's vehicle and purchase of fuel appears to be a violation of **21 O.S. 2001, § 341**.

**FINDING NO. 3:** During our review of the public information officer's itineraries and leave records, we noted several functions listed on his itineraries that he attended as a District employee and used the District-owned vehicle to travel to them. We find no statutory authority allowing the use of state funds for the payment of expenditures to attend such functions. The functions attended included legislative special session, meetings with prospective political candidates, luncheons and dinners with legislators and state officials, benefit and fund raising golf tournaments, and a bridge dedication.

During an interview with the public information officer, he stated that it was part of his job or the Superintendent had told him to attend. Also, he stated that other employees attended some of the events.

Although the functions listed above may be included in the coordinator of public relations duties and responsibilities as per the District's policies and procedures, we find no authority in the state statutes allowing the payment of an employees' salary and use of the District's vehicle to attend these type of functions.

**“13.0(A) PERSONNEL DUTIES  
COORDINATOR OF PUBLIC RELATIONS**

**Duties & Responsibilities**

A planned and systematic process of outreach and communication between the school district’s administrative office, the campus sites and their internal and external constituencies. It is an ongoing, two-way effort to stimulate public involvement and to merit public understanding and support.

**13.1(A) PRINCIPAL FUNCTIONS**

To plan, coordinate and conduct public information and public relations programs and assist campus publicity contacts in carrying out local public outreach efforts. To develop and periodically update a public relations plan of action for the district. To coordinate media programs and conduct in-service training for faculty and staff at all campus sites on media and public relations topics.

**13.2(A) RESPONSIBILITIES**

Plan and coordinate public information programs designed to assure favorable publicity for the school district and separate campus sites; oversee and coordinate the preparation of publicity material for the district and various campus sites; assist in development of news releases and articles and other materials for other appropriate media; coordinate and assist campus publicity contacts in developing scripts for radio and television presentations; review and edit publicity materials and assist in the preparation of organizational publications; and update public relations plan and conduct in-service training on public relations methods and techniques for faculty and staff at all campus sites. Work with elected officials in conjunction with the Superintendent, Deputy Superintendent and Board of Education.

**13.9(A) REPORTING**

Reports directly to the Deputy Superintendent.

(Adopted: 6/25/02)”

**FINDING NO. 4:** We noted that the public information officer purchased fuel with the District’s credit card on January 14, 2002, June 20, 2002 and July 1, 2002. The District’s records reflect the employee was on annual leave January 14, sick leave for two (2) hours June 20, and sick leave July 1. We noted a check, in the amount of \$48.75, was issued to the District by the public information officer for fuel purchased on June 20, 2002 and July 1, 2002 and that there was no documentation of reimbursement for the fuel purchased January 14, 2002. Also, we noted a letter from the public information officer for the reason fuel was purchased on July 1, 2002, which states:

“I, [public information officer], called in on 7/1/02 and was told I had urgent messages, so I came to pick them up as well as my paycheck and my mail. I also filled up my truck with gas while I was in town.”

Based on the information, it appears the public information officer used the District-owned vehicle and purchased fuel for personal use which could be a possible violation of **Article 10 § 15** of the **Constitution of Oklahoma**.

**FINDING NO. 5:** We compared the leave hours, including annual, sick, and emergency, recorded on the public information officer's itinerary and leave request forms to the District's leave records, to verify leave time taken was properly recorded. The following schedule reflects the total hours of leave requested and reduced from the public information officer's accrued leave and the total hours taken based on their itinerary and leave request.

| FY 2001-02   | HOURS PER<br>LEAVE SUMMARY | HOURS PER<br>ITINERARY AND<br>LEAVE REQUEST | VARIANCE |
|--------------|----------------------------|---|----------|
| Annual Leave | 24.5                       | 50.5  | 26.0     |
| Sick Leave   | 75.5                       | 79.5  | 4.0      |

| FY 2002-03   | HOURS PER<br>LEAVE SUMMARY | HOURS PER<br>ITINERARY AND<br>LEAVE REQUEST | VARIANCE |
|--------------|----------------------------|---|----------|
| Annual Leave | 118.5                      | 143.0                                       | 24.5     |
| Sick Leave   | 151.5                      | 166.5                                       | 15.0     |

Based on the information, it appears a total of 26.0 hours and 24.5 hours annual leave for fiscal years 2002 and 2003, respectively, and a total of 4.0 hours and 15.0 hours of sick leave for fiscal year 2002 and 2003, respectively, were taken by the public information officer without being reduced from his accrued annual and sick leave balances.

**RECOMMENDATION:** We recommend the Board of Education adjust the accumulated leave records. Also, we recommend the Board establish policy to assure leave taken is properly reported and recorded on the employees' accrued leave records.

**FINDING NO. 6:** The District policies and procedures allows a total of eight (8) paid holidays for all twelve-month employees. During our review of the public information officer itineraries, we noted that in addition to the approved holidays, extra days were taken off and no leave reported. During fiscal year 2002 the itineraries reflect that the public relations officer received nine (9) additional days off and during fiscal year 2003 received thirteen (13) additional days off. These additional days off were taken during the Fourth of July, Thanksgiving, Christmas, New Year holidays and spring break. During the holidays and spring break, a "split shift or skeleton crew" worked at the administrative office at Wilburton and administrative offices at the school sites allowing employees to take days off without time being charged to their leave balances.

During an interview with the public information officer, he stated that during Thanksgiving and Christmas holidays and spring break he would work one day that week at the Wilburton office and the other days he would stay close to home scheduling meetings the days he was off, because

community relations was part of his job.

We obtained three (3) memorandums issued by a former Administrator, dated February 26, 1985 in reference to spring breaks and Christmas holiday, December 3, 1985 in reference to spring breaks, Christmas and Thanksgiving, and December 15, 1988 in reference to Christmas holidays to the Directors. These memorandums were provided to us by the District as support to the authorization regarding split shifts or skeleton crews during spring breaks and holidays.

**Memorandum dated February 26, 1985** states, in part:

"The Board of Education suggested at the January 7, 1985 Board Meeting that whereas we have been using a split shift and/or skeleton crew during these periods that it would meet with their approval if only one or two persons were on duty to take care of emergencies."

**Memorandum dated December 3, 1985** states, in part:

"1. Your attention is invited to the attached memorandum dated February 26, 1985, which authorizes split shift or skeleton crew during Spring Break and Christmas Holidays.

2. At its meeting December 2, 1985, the Board expressed approval of the idea of extending this split shift or skeleton crew arrangement to also include Thanksgiving Holidays. The Board expressed agreement that this could be retroactive to the Thanksgiving Holidays just passed."

**Memorandum dated December 15, 1988** states, in part:

"On the other days during the holiday that classes are not in session, we would like for you to have the administrative offices of the schools open to the public. A split shift or skeleton crew is authorized during this period."

Also, we obtained a memorandum issued by the Deputy Superintendent, dated December 11, 2002, to the Directors in reference to extra Christmas days which states, in part:

"1. The KTC Board, at their regular meeting on December 10, 2002, authorizing the closing of the campuses and Administrative Office two additional days. These are the Thursday, December 26, and Friday, December 27, following Christmas Day."

We find no formal approval by the Board authorizing the split shift and/or skeleton crew and additional Christmas holidays.

The Oklahoma Open Meeting Act requires an agenda identifying all items of business to be transacted by the Board and the vote of each member publicly cast and recorded with a majority vote to approve the item. It appears the Board may have violated the Open Meeting Act by giving verbal permission, to extend the Christmas holidays, during "items for discussion".

## **9.5 OFFICIAL HOLIDAYS**

"1) The following shall be paid holidays for all 12 months employees:

- \*New Year's Day
- Memorial Day
- \*July 4<sup>th</sup>
- Labor Day
- Thanksgiving (Thurs. & Fri.)

**KIAMICHI TECHNOLOGY CENTER  
(39-V007-900) LATIMER COUNTY  
SPECIAL AUDIT REPORT  
JULY 1, 2001 THROUGH JUNE 30, 2003**

---

\*Christmas Eve & Christmas Day

\*These holidays when falling on Saturdays or Sundays shall be observed on Fridays or Mondays respectively.

All Kiamichi Area Vo-Tech Schools and the Wilburton Office shall keep summer hours during the months of June and July. These hours shall be from 8:00 a.m. to 4:00 p.m. for all employees with a 1 hour lunch break.

All other days off by 12-month employees must be approved by the superintendent.

2) All 10 month teachers and 10 month teachers aides shall be off on days that school is closed during the school year. This does not include days prior to the start of school or the days after school ends prior to May 31<sup>st</sup>."

The summer hours were approved by the Board at the June 1, 1981 meeting.

**FINDING NO. 7:** The District policies and procedures state the vo-tech schools and the Wilburton office shall keep summer hours during the months of June and July. The employees work seven (7) hours a day during these months. Payment of an employee for an eight-hour work day when only seven hours are actually worked appears to be a possible violation of **Article 10 § 15** of the **Constitution of Oklahoma**.

**II. CONCERN:** *Possible personal use of the District's cellular telephone.*

**FINDING:** We reviewed the bill for cellular telephones that included Deputy Superintendent, the public information officer, and the computer application specialist. We noted copies of checks issued to the District from the Deputy Superintendent and the public information officer for reimbursement of personal use of the cellular telephone during fiscal years 2002 and 2003. Also, we noted a letter dated July 29, 2002 addressed to the Superintendent from the public information officer, stating:

"Attached you will find a check for \$295.00 for the months of March, April, May, June and July of 2002 to cover my KTC phone bill. With our career tech system under such scrutiny, I thought it would be a precautionary measure to do so.

My job takes me throughout all 13 counties served by Kiamichi Technology as well as in Stillwater, Tulsa and Oklahoma City. I receive and return phone calls from civic and state leaders and other people doing KTC business. This being a political year and part of my job description has been dealing with legislative and community issues; I have received and returned phone calls from Congressman Wes Watkins, Congressman Carson, Attorney General Drew Edmondson, Treasurer Robert Butkins [sic], David Walters, Senators Mickle, Stipe, Dickerson, Muegge, Representatives Corn, Erwin, Stites, Miller, Mass, Fields, Dunegan, Roan, Matlock, Plunk, Rice, Speaker Adair and Sandy Garrett, State Superintendent.

We are grateful these and other individuals include KTC in their business."

During an interview with the public information officer, he stated during a campaign that he went back for six (6) months and reimbursed the school for calls, although they were for school business. Also, he stated that he was on the go all the time and he would use the District's telephone to call home for his messages.

The personal use of the District's cellular telephones appears to be a violation of **Article 10 § 15** of the **Constitution of Oklahoma**.

\* \* \*

Throughout this report there are numerous references to State Statutes and legal authorities which appear to be potentially relevant to issues raised by the patrons and 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 and such determinations are within the exclusive jurisdiction of regulatory law enforcement, and judicial authorities designated by law.

The inclusion of cites to specific Statutes or other authorities within this report does not, and is not intended to, constitute a determination or finding by the State Auditor and Inspector that the Technology Center or any of the individuals named in this report or acting on behalf of the Technology Center have violated any statutory requirement or prohibition imposed by law. All cites and/or references to specific legal provisions are included within this report for the sole purpose of enabling the Administration and other interested parties to review and consider the cited provisions, independently ascertain whether or not Technology Center policies, procedures or practices should be modified or discontinued, and to independently evaluate whether or not the recommendations made by this Office should be implemented.