



Oklahoma

State Auditor & Inspector

Gary A. Jones, CPA, CFE



OKLAHOMA STATE AUDITOR & INSPECTOR 2011 ANNUAL REPORT

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The 2011 Annual Report is also available on the State Auditor's website at www.sai.ok.gov.



A letter from State Auditor
Gary A. Jones, CPA, CFE



The Honorable Mary Fallin
Governor, State of Oklahoma
State Capitol
2300 N. Lincoln Blvd., Room 212
Oklahoma City, OK 73105

Dear Governor Fallin,

As the independent auditor for the State of Oklahoma, I'm pleased to submit the 2011 Annual Report and its review of state and county finances. The statistical data and other information contained within this report serve as the foundation from which the State Auditor's Office will implement tools and training to assist our clients in responsibly safeguarding public assets.

Fiscal integrity is a value which we aspire to achieve at every level of government. It is our duty to serve the public, helping elected and appointed officials find the most efficient and practical use of limited taxpayer resources. We are exploring new and innovative methods to provide meaningful training and instruction through timely and constructive audit reports.

We have made tremendous strides in eliminating an inherited backlog of county audits. With the assistance of the state legislature and the Governor's office, we have instituted changes in the audit process that are benefitting county officials while opening the door to transparency and accountability in government.

Our Special Investigative Unit is working aggressively and cooperatively with the Attorney General's Multi-County Grand Jury Unit and District Attorney Offices across the state to identify fraud, waste and abuse. This unit is receiving multiple phone calls, emails, and other correspondence from a host of individuals and public entities with questions on the expenditure of public funds and allegations of misappropriation and theft.

Our ability to assist government entities in implementing successful checks and balances to eradicate the opportunity for fraud will ultimately reduce the instances of theft of public funds. The use of performance audits to review delivery of services, program implementation, and internal controls will ultimately result in a smaller, more efficient and effective government.

We're excited about the future of our great state and the prospect of the State Auditor's Office playing a vital, independent role in achieving accountability and transparency of government functions. As governments consolidate and technology advances, the changing landscape offers opportunities for leaders to help restore a government by the people. We are prepared to meet that challenge and are encouraged as we work to achieve that goal.

Sincerely,

Gary A. Jones, CPA, CFE
State Auditor & Inspector



Oklahoma State Auditor's Office **ABOUT US**

The State Auditor's Duties

The Oklahoma State Auditor & Inspector shall “examine the state and all county treasurer’s books, accounts, and cash on hand or in bank at least twice each year” and “prescribe a uniform system of bookkeeping for the use of all treasurers.”

[OK Constitution, Article 6 § 19]

The constitution also requires the auditor to annually audit the operations of the state’s Emergency Medical Service Districts.

[OK Constitution, Article 10 § 9C]

State law mandates that the State Auditor establish accounting procedures and forms, and provide assistance to counties and other local governments.

As detailed later in this report, the State Auditor conducts audits of almost all state agencies, boards and commissions, and also performs special investigative audits when requested by certain officials or citizen petition.

The Auditor serves on multiple boards and commissions including the State Board of Equalization, the State Pension Commission, and as one of the Commissioners of the Land Office.

Performance Audits

A Performance Audit is a specific type of audit report that reviews the effectiveness and efficiency of a government entity.

This audit may focus on internal controls to ensure reliable reporting and the existence of proper safeguards to protect public assets.

The audit may review an entity’s programs, procedures, and processes to ensure the most cost-effective delivery of public services.

A Performance Audit may target a particular program created by the legislature to review its implementation to ensure the expenditure of designated funds are in compliance with contract provisions, the intent of the law and other statutory requirements.

Currently, the State Auditor is authorized to conduct Performance Audits only upon written request by the Governor, the chief executive officer of a government entity, or by joint or concurrent resolution of the state legislature.

[74 O.S. § 213.2(B)]



Special Investigative Audits

All governmental entities are required to have a financial audit conducted annually. Some (state and county government entities) are conducted by the State Auditor while others are conducted by private sector public accountants and CPAs approved to perform government audits.

All financial audits not conducted by the State Auditor must be filed with the state auditor's office. More than 1000 audits for towns, cities, school districts, public trusts, and authorities are filed each year.

Special audits are unique in that they go beyond a typical financial audit to examine allegations of fraud, abuse, or misuse of public funds.

A special audit is only conducted upon a written request by the Governor, the Attorney General, the Speaker of the House, the Senate President Pro-Tem, a District Attorney, an entity's governing board, or by citizen petition. The cost of the audit is paid by the entity being audited.

The Audit Process

All audits begin with an entrance conference and the presentation of an engagement letter.

The scope of the audit sets forth the time frame and objectives.

As part of our fieldwork, we examine an entity's books and records to determine compliance with state laws, the existence of adequate controls, and whether the records meet governmental auditing standards.

After a review for technical accuracy, a report is issued stating the objectives, any findings, recommendations, and, most of the time, a response from the entity being audited.

Auditing the State Auditor

The State Auditor is required to undergo an annual financial audit which is conducted by an independent accounting firm.

The National State Auditor's Association conducts a Comprehensive Peer Review every three years. The review inspects audit work papers to determine if governmental standards are being followed.

A copy of the most recent Peer Review letter is provided to every audit client and is also posted on the State Auditor's website.

The annual Single Audit of federal funds expended by state agencies is reviewed and approved by the Office of Inspector General of the U.S. Department of Health & Human Services.



National State Auditors Association

January 28, 2011

Mr. Gary Jones, State Auditor and Inspector
Office of the State Auditor and Inspector
State of Oklahoma
Oklahoma City, Oklahoma

Dear State Auditor and Inspector:

We have reviewed the system of quality control of the Office of the State Auditor and Inspector (the office) in effect for the period October 15, 2009 through October 15, 2010. A system of quality control encompasses the office's organizational structure and the policies adopted and procedures established to provide it with reasonable assurance of conforming with government auditing standards. The design of the system and compliance with it are the responsibility of the office. Our responsibility is to express an opinion on the design of the system, and the office's compliance with the system based on our review.

We conducted our review in accordance with the policies and procedures for external peer reviews established by the National State Auditors Association (NSAA). In performing our review, we obtained an understanding of the office's system of quality control for engagements conducted in accordance with government auditing standards. In addition, we tested compliance with the office's quality control policies and procedures to the extent we considered appropriate. These tests covered the application of the office's policies and procedures on selected engagements. The engagements selected represented a reasonable cross-section of the office's engagements conducted in accordance with government auditing standards. We believe that the procedures we performed provide a reasonable basis for our opinion.

Our review was based on selective tests; therefore it would not necessarily disclose all weaknesses in the system of quality control or all instances of lack of compliance with it. Also, there are inherent limitations in the effectiveness of any system of quality control; therefore, noncompliance with the system of quality control may occur and not be detected. Projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or because the degree of compliance with the policies or procedures may deteriorate.

In our opinion, the system of quality control of the Office of the State Auditor and Inspector in effect for the period October 15, 2009 through October 15, 2010 has been suitably designed and was complied with during the period to provide reasonable assurance of conforming with government auditing standards.

Mark Ruether, CPA
Team Leader
National State Auditors Association
External Peer Review Team

Joe Christensen, CPA
Concurring Reviewer
National State Auditors Association
External Peer Review Team

EXECUTIVE TEAM



GARY A. JONES, CPA, CFE was elected Oklahoma's 12th State Auditor & Inspector on November 2, 2010. Gary is a native of Comanche County in Southwest Oklahoma. He attended Lawton Public Schools and graduated from Cameron University in 1978 with a degree in Business Administration. Gary is a Certified Public Accountant, a Certified Fraud Examiner, and a member of the OSCP, AICPA and ACFE.



STEVE TINSLEY, CPA rejoined the State Auditor's Office in 2011 as Deputy State Auditor & Inspector, having served 23 years previously. Steve graduated from the University of Oklahoma in 1973 with a Bachelor of History degree. He received his Master's Degree in Accounting in 1978, also from OU. Steve is a Certified Public Accountant and a member of the Oklahoma Society of CPAs.



DIANE THOMAS, CPA, CPP serves as Chief Financial Officer. She graduated summa cum laude from the University of Science and Arts of Oklahoma with a Bachelor of Science in Accounting. Diane is a member of the Oklahoma Society of CPAs and has served 15 years in state government. Previous positions include Chief Financial Officer, Finance Director, Senior Fiscal Analyst and Budget Analyst.



LISA HODGES, CFE, CGFM serves as Director of State Agency Audits and has been with SAI since 1981. Lisa became a Certified Fraud Examiner in 1993 and qualified in 1996 as a Certified Government Financial Manager. She has served on NASACT's Peer Review Team since 1998. Lisa earned her Bachelor of Science degree in Accounting from Oklahoma State University in 1981.



CINDY PERRY, CPA is the Director of the County Audits Division. Cindy graduated from East Central University in 1997 with a Bachelor of Science in Accounting degree. She's been a Certified Public Accountant since 2003. Cindy has 14 years experience in local government auditing including county audits, district attorney audits and emergency medical services district audits.



MARK HUDSON, CPA is Director of the Specialized Audit Division. He has more than 20 years of governmental auditing experience including oil and gas, horse racing, and gaming. Mark graduated from East Central University with a Bachelor of Science in Accounting. He is a member of the Oklahoma Society of CPAs and the American Institute of CPAs.



SHEILA ADKINS, CISA, CPM, CIA is Information Services Division Director. Sheila has been part of the Executive Team since 2000 and has more than 20 years of audit experience. A graduate of Northeastern Oklahoma State University, she earned a Bachelor of Science in Business Administration and Accounting in 1984 and a Master of Arts in Leadership with an emphasis in Public Administration in 2011. Sheila is a Certified Information Systems Auditor, Certified Internal Auditor, and Certified Public Manager.



CINDY WHEELER, CPA is Director of Quality Assurance. She began her tenure with the State Auditor's Office in 2004 serving previously as an Audit Manager before taking over the reigns of QA this past year. Cindy is a 1990 graduate of the University of Central Oklahoma in Edmond. She holds a Bachelor of Science in Accounting from UCO and earned a Masters of Business Administration from Oklahoma Christian University in 2002.



JEFF BROWN is Audit Manager of the Performance Audit Division. A 1998 graduate of Northeastern State University, Jeff earned a Bachelor of Business Administration degree. He has twice served on peer review teams for the National Association of State Auditors, Comptrollers and Treasurers (NASACT). Due to his nationally recognized work on a performance audit of the state's fleet management system, Jeff evaluates performance audits from around the country for NASACT's Excellence in Accountability award.



RICK RIFFE, CFE, CGAP is Manager of the Special Investigative Unit. A 1977 graduate of Southwestern Oklahoma State University in Weatherford, Rick earned a Bachelor of Science in Accounting degree and has 24 years of auditing experience. Prior to joining the State Auditor's Office in 1987, Rick served five years as the City Clerk/Treasurer for the City of Weatherford. He is a Certified Fraud Examiner and a Certified Governmental Auditing Professional.



CHERYL WILSON, CFS is Manager of the County Management Services Unit. Cheryl began her tenure with the State Auditor's office in 1994, previously serving as a county auditor and as an information systems auditor. Cheryl earned a Bachelor of Science in Accounting degree from East Central University in Ada and is a Certified Fraud Specialist.



TREY DAVIS is Public Information Officer and Director of Continuing Professional Education and Training. Trey joined the Executive Team in 2008 with a strong background in communications and public administration. A former radio news reporter, Trey was State Capitol Bureau Chief for the Oklahoma News Network and KTOK during two terms of the legislature. His public service began in 1997 at the Oklahoma Department of Labor where he served more than nine years as Director of Communications, Deputy Commissioner, and five years as Chief of Staff.

State Agency Audit Division

The State Agency Audit Division (SAAD) performs a critical role with regard to accountability of state government and in ensuring state government entities continue to receive optimum federal funding.

The Division conducts annual financial and federal compliance audits as well as attestation engagements and other special projects at state entities.

One of its primary projects is the State's Single Audit which covers all state agencies, boards and commissions. The single audit is actually a combination of two separate, yet interrelated audits that includes Oklahoma's Comprehensive Annual Financial Report (CAFR).

The state's CAFR has been recognized with the "Certificate of Achievement for Excellence" awarded by the Governmental Finance Officers' Association every year since 1996.

The second portion of the Single Audit covers federal funds expended by state agencies and reviews their compliance with applicable laws and regulations.

As noted earlier, this audit is reviewed by the Office of Inspector General of the U.S. Department of Health and Human Services. The Oklahoma Office of State Finance was notified in August 2011 the audit conducted by SAI met federal audit requirements.

This approval is vital to Oklahoma receiving various federal grants which now account for more than 45% of the state's annual budget.

SAAD staff participates in the National Peer Review Program conducted by the National Association of State Auditors.

Government Auditing Standards require peer reviews every three years to ensure audit agencies meet audit industry standards.

The State Auditor's Office successfully passed its most recent peer review in 2011.

In 2010 and 2011, SAAD participated in Phases One and Two of the Federal Office of Management and Budget's Single Audit Internal Control Pilot Project. The Division will participate in Phase Three this year.

The goal of the federal project is to identify potential material weaknesses and significant deficiencies in internal controls for certain, selected American Recovery and Reinvestment Act programs three months sooner than the nine-month time frame currently required by federal law.

The compressed time frame allows state agency management and federal agencies to address any issues in a timelier manner.

Performance Audit Division

The Performance Audit Division is key to helping state agencies deliver services in a more effective and efficient method.

From providing information to improve operations to aiding those responsible for initiating corrective action, this Division conducts four primary types of audits.

The Internal Control Audit assesses an entity's system of checks and balances to provide reasonable assurance of achieving effective and efficient operations, reliable reporting, and statutory and regulatory compliance.

The Economy and Efficiency Audit is a review to determine whether an entity is acquiring, protecting, and using its resources in the most productive manner.

The Program Effectiveness Audit is a review of a program's implementation and processes to measure the extent to which it is achieving its stated goals, objectives, and legislative intent.

The Compliance Audit reviews criteria established by various statutes, regulations, and contract provisions to assure accurate conformity and implementation.



County Audit Division

The County Audit Division conducts annual financial audits and federal compliance audits for Oklahoma's 77 counties. The Division also conducts audits for 53 emergency medical service districts and 27 district attorneys. All audits are conducted in accordance with Government Auditing Standards.

SAI has established four regional offices to minimize travel costs for its 40 plus field auditors. With offices in Weatherford, Ada, Tulsa, and Oklahoma City, county offices staff include an audit manager, audit supervisors, auditors, and an administrative assistant.

This Division conducts cash counts and reconciles the accounts maintained by each county treasurer.

When a transition of an elected official occurs, county auditors conduct a turnover audit to review internal controls and compliance requirements of the office. This audit provides the new official with information regarding available funds, budget matters, inventory on hand, and recommendations to further safeguard public assets.

The State Auditor is responsible for determining county auditing procedures. The County Audit Division recently developed performance audit programs for emergency medical service districts and some counties. The performance audit program includes an evaluation of the entity's internal controls over reporting and compliance with specific laws.

County Management Services

The County Management Services Unit provides consulting and advisory services to county government officials and staff on matters including financial reporting and compliance with applicable laws and regulations.

This Unit also works closely with the County Training Program at OSU to develop and provide appropriate training courses for county personnel. The Unit presented at 23 training workshops conducted by various county official associations in FY11.

This Unit handles in excess of 100 email and telephone inquiries each week and also works closely with the County Government Legislative Committee to help keep all county officials and SAI auditors informed about relevant statutory changes.

Special Investigative Unit

The Special Investigative Unit conducts investigative audits upon request.

Statutes prohibit the unit from initiating a special audit unless requested by the Governor, the Speaker of House, the President Pro-Tem of the Senate, the Attorney General, a county district attorney, a governing board or by citizen petition.

The unit is noted for its work in identifying fraud and waste of public funds.

During FY11, the Special Investigative Unit identified the theft of hundreds of thousands of dollars from cities, school districts, and various agencies.



Minerals Management Unit

The Minerals Management Audit Unit is charged with conducting mineral royalty audits on federal lands in Oklahoma.

Through its cooperative agreement with the U.S. Department of the Interior (DOI), this unit ensures an accurate accounting of all royalty payments due to both Oklahoma and the federal government.

The state receives fifty percent of all federal royalty dollars paid to DOI as well as fifty percent of all royalty dollars collected as a result of an audit.

FY11 collections of underpaid royalties exceeded \$400,000.

Through its cooperative agreement, SAI receives complete reimbursement for the audit services it provides.

SAI signed a new, three-year cooperative agreement in 2011 which included an option to renew for an additional three years. The contract ensures this unit will continue to actively seek underpaid royalties through federal FY18.

Horse Racing Audit Unit

Horse Racing Audit Services monitors all wagering activities at the three operating racetracks and off-track wagering facilities licensed by the Oklahoma Racing Commission. A portion of all wagers are paid to the state.

The unit monitors all wagers on live and in-state and out-of-state simulcast races.

All commissions and funds that are paid to the public for winning pari-mutuel wagers are tracked.

The cost of this monitoring is funded through a contract with the Oklahoma Horse Racing commission and from an amount set aside for that purpose from monies wagered.

Gaming Audit Unit

The Gaming Audit Unit monitors all gaming activities at the state's two operating racetracks conducting gaming as licensed by the Oklahoma Racing Commission.

All gaming revenue is monitored and tracked to ensure an accurate accounting of proceeds designated for state educational funds at the Oklahoma Tax Commission.

The cost of monitoring is funded through a contract with the Oklahoma Horse Racing Commission.

Quality Assurance (QA)

QA coordinates internal quality control to ensure that all audits comply with adopted policies and procedures and that our work meets or surpasses professional standards.

This division is responsible for both the triennial External Peer Review and the Federal Quality Control Review.

The 2011 Peer Review Team spent a week reviewing SAI audit reports and procedural/policy matters before issuing its highest level of assurance, an unqualified opinion.



Information Systems Division

The Information Systems Division (ISD) plays an essential, dual role in helping the State Auditor's Office define and maintain its independence while also conducting IT risk assessment and evaluation of an entity's IT control environment during financial audits.

Computer Support/Network Administration

With 120 employees across the state, this Unit supplies crucial support for all software applications and computer hardware.

SAI has five network locations connected via a virtual, private network maintained by ISD.

In addition to four regional offices, ISD also provides computer support to four off-site locations at the state Tax Commission, the state Department of Human Services, the state Department of Transportation, and at Remington Park Race Track.

In FY11, this Unit responded to more than 600 help desk calls without a full-time FTE in this position.

The Unit is responsible for software training, inventory, asset retirement, forms conversion, data archiving, IT purchasing and research, remote access, email services, billing system support, website, budget forms, project management, file services, annual risk assessment, business continuity/disaster recovery, policy/procedure updates,

security awareness training, workstation setup/configuration, license tracking, anti-virus/malware/spyware protection, firewall/switch support, printers/copiers/scanners, and license tracking.

System Development Services

This unit is responsible for creating and maintaining internal office database systems with an emphasis on program accuracy and functionality.

Information Systems Audit Services

The Information Systems Audit Services Unit conducts IT risk assessments and tests the effectiveness of IT control environments in state entities.

These assessments help ensure inherent safeguards are in place to secure confidential and other critical data. The result is a reduced risk of ineffective IT processes that may adversely impact the state and its political subdivisions while also increasing the reliability of information.

The input provided through various IT audit recommendations, when appropriately implemented, improve the management, integrity, confidentiality, and availability of information, as well as the effectiveness and efficiency of an entity's IT operations.

SAI completed 15 IT audits in FY11.



Continuing Professional Education

Government auditors performing work under Generally Accepted Government Auditing Standards (GAGAS) are required to attend 80 hours of continuing professional education every two calendar years.

The training must directly enhance the auditor's professional proficiency to perform audits or attestation engagements.

SAI embraces its training obligations and endeavors every year to ensure its audit staff receives the requisite training necessary to effectively, efficiently, and competently carry out the agency's responsibilities in a professional and independent manner.

Government auditing standards and guidelines vary depending on the type of engagement and government entity. SAI tailors its internal training for relevance between its state agency auditors, county government audits, and those auditors performing non-GAGAS work.

SAI provides a minimum of 40 training hours annually to each of its auditors. Training is provided from general auditing and accounting to customized training targeting each division's unique standards and guidelines.

To assist government auditors at other public entities and private practitioners who conduct government audits, SAI offers 40 hours of external training annually, at the lowest

possible cost, to satisfy mandatory training requirements.

The State Auditor's Continuing Professional Education Series courses are broad based to help ensure application of the material to the widest audience possible.

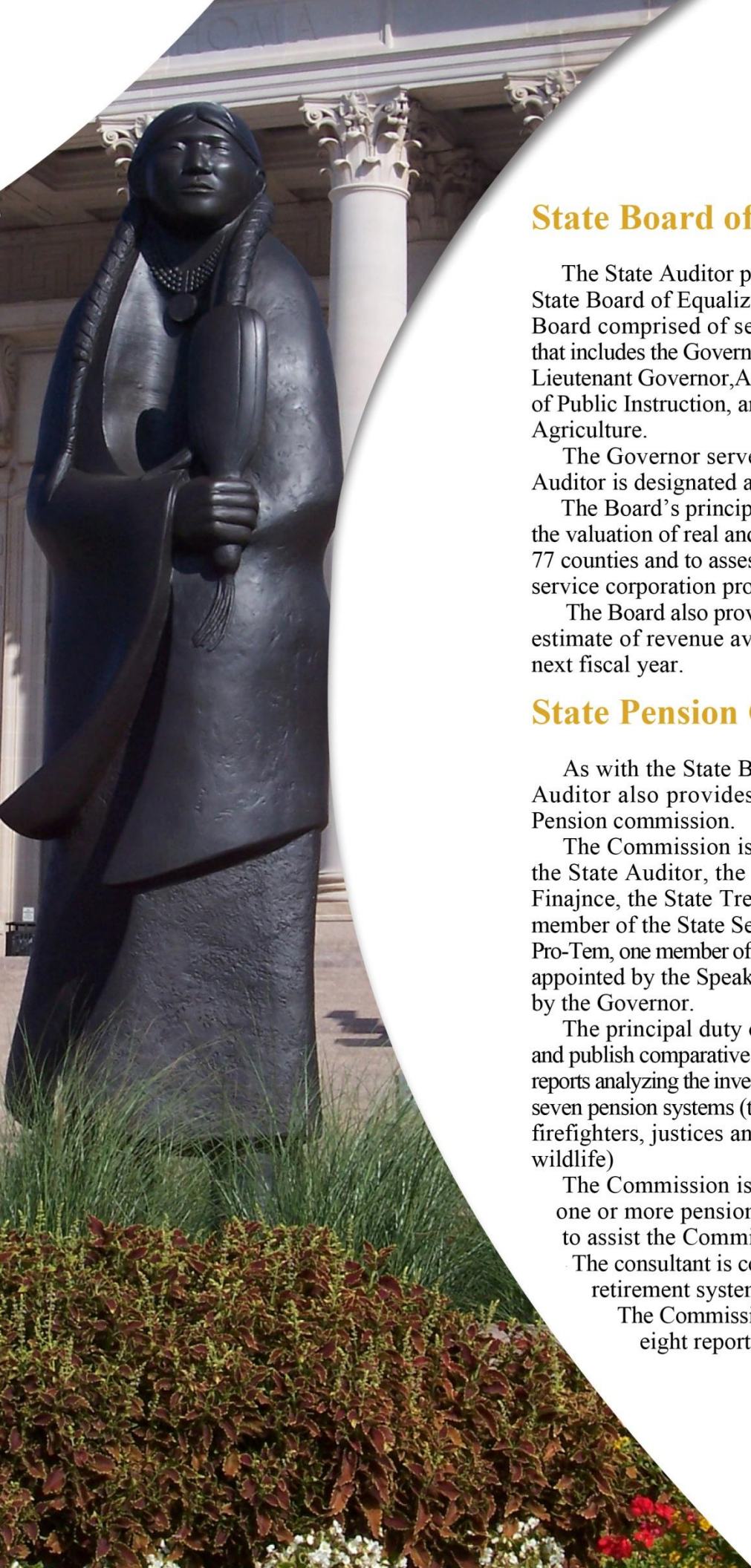
Quality matters, both in the final audit product and in the training provided to achieve an audit product of value and merit.

SAI strives to bring in the industry's top presenters on a wide range of topics. As a result, we've seen an increase from 2010 to 2011 of more than 20 percent in the number of government auditing professionals who now attend our training.

SAI also provides its personnel with training in ethics, professional development, ACL Auditing software, Microsoft Office Suite, information systems, and OPM mandated supervisory training.

SAI personnel achieved 100 percent training compliance in FY11 across all areas identified above.

More than 200 external government auditors from both the public and private sectors attended SAI courses offered through the State Auditor's Continuing Professional Education Series.



State Board of Equalization

The State Auditor provides support services for the State Board of Equalization, a constitutionally created Board comprised of seven ex-officio board members that includes the Governor, State Auditor, State Treasurer, Lieutenant Governor, Attorney General, Superintendent of Public Instruction, and the President of the Board of Agriculture.

The Governor serves as Chairperson and the State Auditor is designated as Secretary.

The Board's principal duty is to adjust and equalize the valuation of real and personal property of the state's 77 counties and to assess all railroad, airline, and public service corporation properties.

The Board also provides the state legislature with an estimate of revenue available for appropriation in the next fiscal year.

State Pension Commission

As with the State Board of Equalization, the State Auditor also provides support services to the State Pension commission.

The Commission is comprised of seven members: the State Auditor, the Director of the Office of State Finance, the State Treasurer (or their designees), one member of the State Senate appointed by the President Pro-Tem, one member of the State House of Representatives appointed by the Speaker, and two members appointed by the Governor.

The principal duty of the Commission is to review and publish comparative quarterly and annual performance reports analyzing the investment performance of Oklahoma's seven pension systems (teachers, public employees, police, firefighters, justices and judges, law enforcement, and wildlife)

The Commission is also directed by statute to hire one or more pension fund management consultants to assist the Commission in meeting its objectives.

The consultant is considered a fiduciary of the state retirement system.

The Commission met five times and presented eight reports during FY11.

Agencies, Boards, and Commissions

STATE AUDITS

Statutory

ENTITY

Office of the State Treasurer FY10
Oklahoma Tax Commission FY10
State of Oklahoma Comprehensive Annual
Financial Report FY10
State of Oklahoma Report on Internal
Controls over Financial Reporting
State of Oklahoma Single Audit FY10

Financial Statement

ENTITY

Oklahoma Accountancy Board FY10
Oklahoma Center for the Advancement
of Science and Technology FY09
Oklahoma Construction Industries Board FY09

Turnover

ENTITY

Oklahoma Department of Labor
Oklahoma Insurance Department

Agreed Upon Procedures

ENTITY

Oklahoma Department of Transportation
State Purchase Card FY10

Performance

ENTITY

Oklahoma Department of Rehabilitation
Services-BEP

Operational

ENTITY

Employees Benefits Council
Oklahoma Abstractors Board
Oklahoma Aeronautics Commission -
City of Bartlesville Airport
City of Guthrie Airport
City of Okmulgee Airport
City of Tahlequah Airport
City of Tulsa, RL Jones Airport
OKC Wiley Post II Airport
Oklahoma Board of Chiropractic Examiners
Oklahoma Board of Cosmetology
Oklahoma Board of Dentistry
Oklahoma Commission on Children & Youth
Oklahoma Consumer Credit Commission
Oklahoma Cooperative Circuit
Engineering Districts
Oklahoma Court of Criminal Appeals
Oklahoma District Attorneys Council
Oklahoma Energy Resources Board
Oklahoma Marginal Wells Commission
Oklahoma Office of Disability Concerns
Oklahoma Office of State Finance
Oklahoma Pardon & Parole Board
Oklahoma State Department of Career
Technology Education
Oklahoma Tourism & Recreation Department
Oklahoma Veterinary Medical Examiners



County Treasurer STATUTORY REVIEW

ENTITY

Adair FY11
 Atoka FY11
 Beaver FY11
 Beckham FY11
 Blaine FY11
 Bryan FY10
 Bryan FY11
 Caddo FY 11
 Canadian FY11
 Carter FY11
 Cherokee FY10
 Choctaw FY10
 Choctaw FY11
 Cimarron FY 11
 Cleveland FY10
 Coal FY11
 Comanche FY11
 Cotton FY11
 Craig FY10
 Craig FY11
 Creek FY10
 Custer FY11
 Delaware FY10
 Delaware FY 11
 Dewey FY10
 Dewey FY11
 Ellis FY11
 Garfield FY11
 Garvin FY11
 Grant FY11
 Greer FY10
 Grady FY10

ENTITY

Grady FY11
 Harmon FY11
 Harper FY 11
 Haskell FY10
 Haskell FY11
 Hughes FY11
 Jefferson FY11
 Johnston FY11
 Kay FY10
 Kay FY11
 Kingfisher FY11
 Kiowa FY11
 Latimer FY10
 Latimer FY 11
 LeFlore FY10
 LeFlore FY11
 Lincoln FY10
 Lincoln FY11
 Logan FY10
 Logan FY11
 Love FY11
 Major FY11
 Marshall FY11
 Mayes FY10
 Mayes FY11
 McClain FY11
 McCurtain FY10
 McCurtain FY11
 McIntosh FY11
 Murray FY11
 Muskogee FY10
 Noble FY09
 Noble FY10

ENTITY

Noble FY11
 Nowata FY10
 Okfuskee FY10
 Okfuskee FY11
 Oklahoma FY11
 Okmulgee FY10
 Okmulgee FY11
 Osage FY10
 Osage FY11
 Ottawa FY10
 Pawnee FY10
 Pawnee FY11
 Payne FY10
 Pittsburg FY10
 Pittsburg FY11
 Pontotoc FY11
 Pottawatomie FY11
 Pushmataha FY10
 Pushmataha FY11
 Roger Mills FY11
 Rogers FY10
 Seminole FY10
 Seminole FY11
 Sequoyah FY11
 Stephens FY11
 Texas FY11
 Tillman FY11
 Tulsa FY10
 Tulsa FY11
 Wagoner FY10
 Washington FY10
 Washita FY11
 Woods FY11

Statutory & Financial Statement COUNTY AUDITS

Statutory

ENTITY

Oklahoma County Comprehensive
Annual Financial Report FY 10
Oklahoma County Single Audit FY 10
Tulsa County Comprehensive Annual
Financial Report FY09
Tulsa County Single Audit FY09

Financial Statement

ENTITY

Alfalfa County FY08
Alfalfa County FY09
Beaver County FY08
Beaver County FY09
Beaver County FY10
Bryan County FY07
Caddo County FY08
Cherokee County FY06
Cherokee County FY07
Cleveland County FY08
Cotton County FY07
Cotton County FY08
Creek County FY07
Creek County FY08
Grady County FY07
Grady County FY08
Grady County FY09
Grant County FY08
Grant County FY09
Greer County FY08
Greer County FY09
Harmon County FY08
Harmon County FY09
Harper County FY08
Harper County FY09
Jackson County FY08
Jackson County FY09

Financial Statement *continued*

ENTITY

Jefferson County FY06
Jefferson County FY07
Kay County FY08
Kay County FY09
Kingfisher County FY09
Kiowa County FY08
Kiowa County FY09
LeFlore County FY07
LeFlore County FY08
LeFlore County FY09
LeFlore County FY10
Logan County FY07
Logan County FY08
Love County FY06
Love County FY07
McCurtain County FY07
McCurtain County FY08
McCurtain County FY09
McIntosh County FY07
Muskogee County FY07
Okfuskee County FY07
Okfuskee County FY08
Oklahoma City-County Health Dept. FY10
Okmulgee County FY06
Okmulgee County FY07
Payne County FY07
Payne County FY08
Pontotoc County FY07
Roger Mills County AUP FY08
Stephens County FY08
Stephens County FY09
Texas County FY08
Texas County FY09
Texas County FY10
Washita County FY08
Washita County FY09
Woodward County FY08
Woodward County FY09



County Officer TURNOVER AUDITS

ENTITY

- Adair County Commissioner District 1
- Adair County Commissioner District 3
- Alfalfa County Commissioner District 3
- Beaver County Clerk
- Beaver County Commissioner District 3
- Blaine County Commissioner District 3
- Bryan County Commissioner District 3
- Caddo County Assessor
- Caddo County Commissioner District 2
- Caddo County Commissioner District 3
- Cherokee County Assessor
- Cherokee Court Clerk
- Choctaw County Commission District 1
- Cimarron County Commissioner District 3
- Cimarron County Commissioner District 1
- Comanche County Assessor
- Comanche County Commissioner District 3
- Custer County Commissioner District 3
- Delaware County Commissioner District 1
- Delaware County Commissioner District 3
- Dewey County Commissioner District 1
- District Attorney 17
- District Attorney 10
- District Attorney 12
- District Attorney 27
- District Attorney 8
- Garfield County Commissioner District 1
- Garfield County Commissioner District 3
- Garvin County Clerk
- Garvin County Sheriff
- Greer County Commissioner District 1
- Greer County Commissioner District 3

ENTITY

- Hughes County Treasurer
- Hughes Court Clerk
- Jackson County Commissioner District 1
- Kiowa County Commissioner District 3
- Kay County Commissioner District 3
- Kingfisher County Clerk
- Lincoln County Commissioner District 3
- Lincoln County Sheriff
- Logan County Assessor
- Love County Commissioner District 3
- Marshall County Commissioner District 1
- McIntosh County Commissioner District 3
- McIntosh County Sherrif
- Murray County Clerk
- Murray County Treasurer
- Noble County Commissioner District 3
- Okmulgee County Commissioner District 1
- Osage County Commissioner District 1
- Ottawa Court Clerk
- Pawnee County Commissioner District 1
- Pawnee County Commissioner District 2
- Pawnee County Sheriff FY11
- Pontotoc County Commissioner District 3
- Pushmataha County Commissioner District 1
- Roger's County Assessor
- Seminole County Commissioner District 3
- Seminole County Commissioner District 1
- Wagoner County Commissioner District 1
- Washita County Clerk
- Washita County Treasurer
- Woodward County Treasurer

DA Property Forfeiture AUDITS

ENTITY

DA District 01 FY09
DA District 04 FY09
DA District 06 FY08
DA District 07 FY09
DA District 07 FY10
DA District 10 FY08
DA District 10 FY09
DA District 11 FY08
DA District 11 FY09
DA District 15 FY09
DA District 16 FY09
DA District 17 FY08
DA District 17 FY09
DA District 20 FY07
DA District 20 FY08
DA District 21 FY08
DA District 22 FY08
DA District 23 FY08
DA District 24 FY06
DA District 24 FY07
DA District 25 FY06

Court Clerk Statutory AUDITS

ENTITY

Alfalfa County FY 08
Alfalfa County FY09
Atoka County FY09
Atoka County FY10
Canadian County FY09
Carter County FY10
Choctaw County FY09
Coal County FY08
Coal County FY09
Creek County FY06
Creek County FY07
Creek County FY08
Delaware County FY06
Delaware County FY07
Delaware County FY08
Garvin County FY09
Grady County FY10
Grant County FY08
Grant County FY09

Court Clerk Statutory AUDITS *continued*

ENTITY

Greer County FY08
Greer County FY09
Harmon County FY09
Hughes County FY09
Jefferson County FY10
Johnston County FY09
Kingfisher County FY09
Kiowa County FY08 & FY09
Latimer County FY07
Latimer County FY08
Latimer County FY09
Latimer County FY10
LeFlore County FY08
LeFlore County FY09
Lincoln County FY07
Lincoln County FY08
Logan County FY07
Logan County FY08
Logan County FY09
Marshall County FY08
Marshall County FY09
McClain County FY07
McClain County FY08
McClain County FY09
McCurtain County FY09
McIntosh County FY09
Murray County FY09
Nowata County FY06
Nowata County FY07
Oklahoma County FY10
Okmulgee County FY08
Okmulgee County FY09
Payne County FY07
Payne County FY08
Payne County FY09
Pittsburg County FY09
Pontotoc County FY09
Pottawatomie County FY06
Pottawatomie County FY07
Pottawatomie County FY08
Pottawatomie County FY09
Pushmataha County FY09
Pushmataha County FY10
Texas County FY08-FY10
Tulsa County FY07
Tulsa County FY08
Tulsa County FY09



Special Audit REPORTS

ENTITY

- Boynton-Moton Public Schools FY10
- Broken Arrow Public Schools FY09
- City of Catoosa FY10
- City of Maud FY10
- Coal County Board of Commissioners FY10
- DA 8 Kay County FY09
- Muskogee Court Clerk FY09
- Pittsburg Co. Board of Commissioners FY09
- Town of Ryan FY09
- Town of Shamrock FY08
- Wagoner Education Facilities Authority FY09

District Attorney Bogus Check AUDITS

ENTITY

- DA District 01 FY09
- DA District 04 FY09
- DA District 05 FY09
- DA District 06 FY08
- DA District 07 FY09
- DA District 08 FY08
- DA District 08 FY09
- DA District 10 FY08
- DA District 10 FY09
- DA District 11 FY08
- DA District 11 FY09
- DA District 13 FY08
- DA District 13 FY08
- DA District 15 FY05
- DA District 15 FY06
- DA District 16 FY09
- DA District 17 FY08
- DA District 17 FY09
- DA District 20 FY07
- DA District 20 FY08
- DA District 21 FY08
- DA District 22 FY08
- DA District 23 FY08
- DA District 24 FY06
- DA District 24 FY07
- DA District 25 FY06
- DA District 25 FY07
- DA District 25 FY08
- DA District 27 FY04
- DA District 27 FY05
- DA District 27 FY06
- DA District 27 FY07

Emergency Medical Service DISTRICTS

ENTITY

- Atoka County FY08
- Atoka County FY09
- Bryan County FY08
- Choctaw Co. Ambulance Authority FY08
- Creek County FY07
- Creek County FY08
- Hughes County FY07
- Hughes County FY08
- Hughes County FY09
- Latimer County FY09
- LeFlore County FY09
- Love County FY09
- McCurtain County FY09
- Noble FY09
- McClain/Grady FY09
- Murray County FY08
- Pushmataha County FY08
- Rural Southern Oklahoma FY09
- Weleetka Graham FY08
- Waurika FY09
- Wynnewood FY09



Horse Racing **AUDITS**

ENTITY

Fair Meadows at Tulsa Mixed Breed Race Meeting FY 10
Will Rogers Downs - Thoroughbred Race Meeting - May 10
Remington Park Mixed Breed Race Meeting May 10
Will Rogers Downs Mixed Breed Race Meeting FY 11
Fair Meadows - Simulcast Race Days FY 11
Will Rogers Downs - Simulcast Race Days FY 11
Remington Park Thoroughbred Race Meeting 10
Remington Park Simulcast Race Days 2010 FY 11
All Tracks - Live Days and Simulcast Days 2010
Will Rogers Downs - Thoroughbred Race Meeting 2011

Gaming **AUDITS**

ENTITY

Gaming June 2010
Gaming July 2010
Gaming August 2010
Gaming September 2010
Gaming October 2010
Gaming November 2010
Gaming December 2010
Gaming January 2011
Gaming February 2011
Gaming March 2011
Gaming April 2011
Gaming May 2011



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