The background of the cover features a blue-tinted photograph of the Oklahoma State Capitol building. The central focus is the large, ribbed dome, topped with a statue of a Native American figure holding a bow and arrow. The sky is a clear, light blue.

Oklahoma State
Auditor & Inspector
Steve Burrage, CPA

State Auditor
ANNUAL REPORT

2009



Governor Brad Henry
Oklahoma State Capitol
2300 N Lincoln, Room 212
Oklahoma City, OK 73105

Dear Governor Henry,

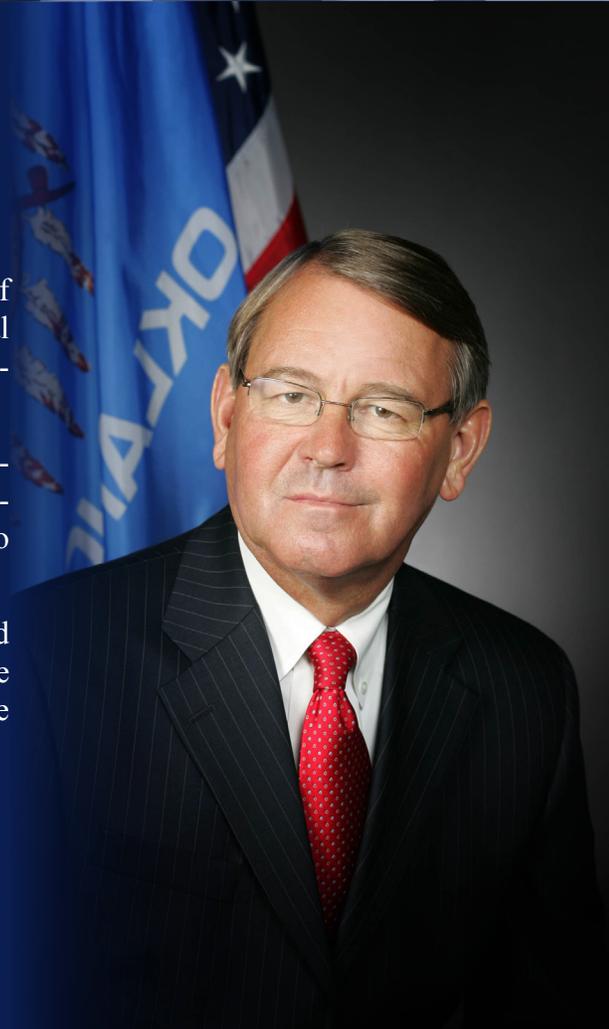
It is my honor to present to you and the citizens of the State of Oklahoma the Annual Report for the Fiscal Year 2009. In this Annual Report you will learn more about the services we provided the tax payers of Oklahoma on a daily basis.

Our mission is to independently, with accountability and integrity, serve the taxpayers of Oklahoma. We continue to upgrade the training and education of the staff to meet the latest government standards so we can accomplish our mission.

We are proud to play the leading role in discovering waste, fraud and abuse in Oklahoma. Thank you for the trust and faith you have shown in our office. We will strive, on a daily basis to continue to be deserving of this honor.

Sincerely,

Steve Burrage, CPA
Oklahoma State Auditor and Inspector



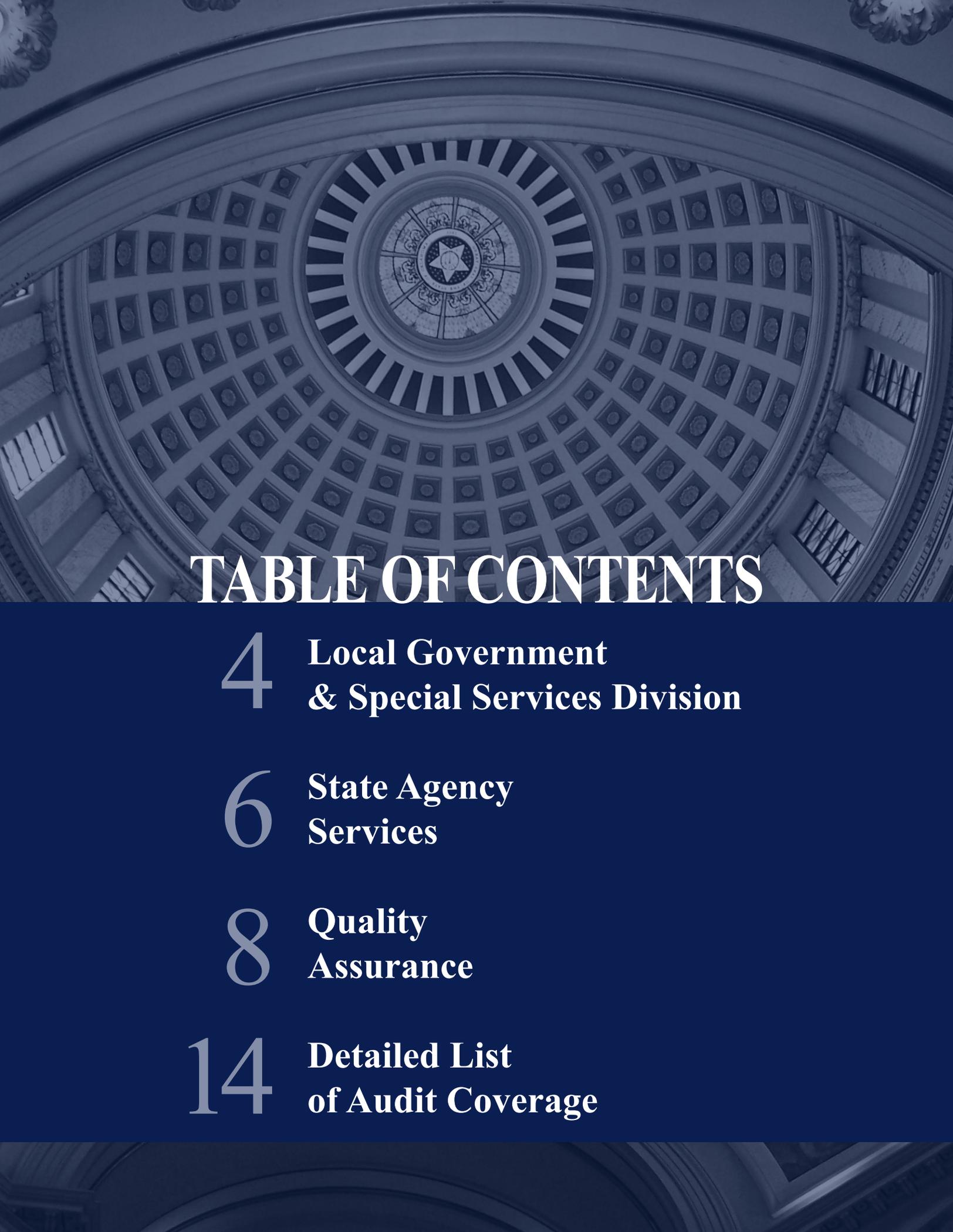


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COMMITMENT TO AUDIT QUALITY

Oklahoma State Auditor and Inspector Steve Burrage was appointed to the position by Governor Brad Henry on July 10th, 2008. Burrage is CEO of Firstbank in Antlers, Oklahoma and a Certified Public Accountant. Assuming the Auditor's position, he resigned from the Federal Reserve Board, Independent Bankers Bank Board and Oklahoma State and Education Employees Group Insurance Board. He is a former President of the Oklahoma Bankers Association, the Pushmataha County Chamber of Commerce, Town of Antlers Board of Trustees and the Antlers Board of Education. He is currently active in the Downtown Oklahoma City Rotary, Southeastern Oklahoma State University Foundation and the University of Oklahoma Bizzell Library Board.

Burrage believes the Office of the State Auditor and Inspector must remain independent in word and deed as it conducts the audits required by state statute. He believes that goal will be achieved through communication with the agencies and governments the office audits and by insuring a qualified and well trained staff to conduct all audits.

AGENCY MISSION

Our mission is to independently serve the citizens of Oklahoma by promoting accountability and fiscal integrity in state and local government. We best accomplish this by valuing professionalism in our staff and the completion of our audit work in accordance with established professional standards.

AGENCY VISION

To be the leading auditing firm in the State of Oklahoma that auditees, the legislature, citizens and other interested parties turn to with independent information regarding the effectiveness and efficiency of state and local government.

State Auditor's EXECUTIVE TEAM



Michelle R. Day, Esq. serves as Deputy State Auditor & Inspector as well as General Counsel for the office. She has been with this office since 2007 and has over 17 years of experience in state and local government. Ms. Day was admitted to the Oklahoma Bar Association in 1989 after she received her Juris Doctorate from the University of Oklahoma College of Law. She graduated magna cum laude with her Bachelor of Science degree in Accounting from Central State University in 1986.



Sheila Adkins, CISA, CIA, CPM serves as Director of Information Services Division for the office. She has been a member of this team since 2000 and has over 18 years of audit experience. Ms. Adkins graduated from Northeastern Oklahoma State University in 1984 with a Bachelor of Science in Business Administration and Accounting. She is currently a Certified Information Systems Auditor (CISA), Certified Internal Auditor (CIA), and Certified Public Manager (CPM).



Trey Davis is the Continuing Professional Education Director for the office. Mr. Davis just joined the team and is bringing a strong background in communications and public administration. He is a former radio news reporter and served nine years in state government as Communications Director, Deputy Commissioner and Chief of Staff.



Ricky Branch, MBA, Director of Local Government and Special Services Division for the Auditor's Office, has 18 years of auditing experience with state and local government. Mr. Branch has an accounting degree from Cameron University and a Masters in Business Administration from Oklahoma City University.



Chris Pembroke, CPA is the Deputy Director of the Local Government and Special Services Division. Mr. Pembroke holds a Bachelor of Science degree from East Central University and an MBA with a concentration in Accounting from Oklahoma Christian University. He is a Certified Government Auditing Professional and became a CPA in January 2009. Mr. Pembroke has worked for the State Auditor and Inspector's Office since 2004, serving both the State Agency and County Audit Division.



Diana Nichols, CPA is the Director of the State Auditor's Quality Assurance Division. She has worked for the Auditor's Office for 18 years. She worked 14 years in the State Agency Division and then 4 years in Quality Assurance before becoming Director. She graduated from the University of Central Oklahoma in 1990 with a degree in Accounting and passed her CPA in 1992.



Lisa Hodges has been with the office since 1981 and is the Director of State Agency Audits. She became a Certified Fraud Examiner in 1993 and a Certified Governmental Financial Manager in 1996. She has served on NASACT's Peer Review Team since 1998. Mrs. Hodges graduated with her Bachelor of Science degree in Accounting from Oklahoma State University in 1981.



Greg Hodges is the Director of Management Services for the office. He attended the U.S. Naval Academy and the University of Oklahoma. Mr. Hodges has been with the State Auditor's Office for 35 years.



Mark Hudson, CPA serves as Director of the Specialized Audit Division for the office. Mr. Hudson has over 17 years of governmental auditing experience including; oil and gas, horse racing and gaming. He graduated from East Central University with a Bachelor of Science in Accounting and has been a Certified Public Accountant since 1990. In addition, he is a current member of the Oklahoma Society of Certified Public Accountants and the American Institute of Certified Public Accountants.



LOCAL GOVERNMENT SERVICES

LOCAL GOVERNMENT & SPECIAL SERVICES

In 2009, the County Audit Division and Investigative Audit Division merged together to become the Local Government and Special Services Division (LGSSD).

The LGSSD is responsible for conducting financial and compliance audits in all 77 counties across the state, as well as 53 emergency medical service districts and 27 district attorneys. These audits are conducted on-site; therefore, four separate branch offices in Ada, Tulsa, Weatherford, and Oklahoma City are maintained to minimize travel costs. Each branch office is staffed with an audit manager, audit supervisors, auditors, and an administrative assistant.

The Division conducts cash counts and reconciles the accounts maintained by each county treasurer. Consulting services are also provided to all county officers regarding maintenance of proper accounting records and execution of proper accounting procedures. These services have been extremely beneficial to the audit staff, the officials, and the taxpayers of Oklahoma. The result is more efficiently managed offices, creating a more reliable audit trail and increased accountability to the taxpayers.

When there is a transition of elected officials, auditors perform specific procedures covering the internal controls and compliance requirements of the office. Each year new standards, laws, and forms are introduced which affect the accounting systems and the internal control of county offices. As a result, the LGSSD director, audit managers, and supervisors revise and update audit programs and report formats annually.

The LGSSD is also responsible for conducting limited examinations, reviews, and investigative audits of government entities upon a request of a petition of citizens, a request of the Governor, the Speaker of the State House of Representatives, the President Pro Tempore of the State Senate, a District Attorney, any Board of County Commissioners, or any public entity's governing board, in accordance with 74 O.S. § 212 and 74 O.S. § 227.8, respectively. They also assist the Attorney General's Office in their investigations, as directed by 74 O.S. § 18f.

MANAGEMENT SERVICES

The Management Services Unit provides technical assistance to all county officials and other political subdivisions as mandated by the state Constitution and state statutes.

SAI is directed to prescribe the forms used by county officials in maintaining the books and records of the county. Other functions of the division:

- Track legislation relevant to the operation of county government and keep officials advised of such changes,
- Issue bulletins to counties advising of accounting procedures or forms changes,
- Track AG Opinions affecting county government, and
- Assist the County Training Program through the Cooperative Extension at the OSU Department of Agriculture in preparing and presenting training materials to county officials and personnel.

The FY09 assistance provided by the Management Services Unit is noted below.

COUNTY OFFICER SCHOOLS AND MEETINGS

- County Assessors' Annual Meeting - August 2008
- County Officers and Deputies Association of Oklahoma Conference - September 2008
- Northwest District County Officers and Deputies - October 2008
- Association of County Commissioners of Oklahoma - November 2008 & April 2009
- Purchasing Workshop - December 2008
- County Clerk Duties and Responsibilities – January 2009
- County Officers and Deputies Association of Oklahoma Conference - February 2008
- SA&I Reporting Requirements for County Treasurers - March 2009
- Southwest District County Officers and Deputies - March 2009
- Northwest District County Officers and Deputies - March 2009
- County Clerks' Association Annual School - April 2009
- Court Clerks' Association Annual School - May 2009
- County Treasurers' Association Annual School - May 2009
- Southeast District County Officers and Deputies Spring Meeting - June 2009



STATE AGENCY SERVICES

The State Agency Audit Division provides accountability of state government to its leaders, citizens and the federal government through financial, performance and federal compliance audits. Attestation engagements and other special projects are performed as well.

FINANCIAL AUDIT SERVICES

State Agency Financial Audit Services (FAS) conducts financial audits, federal compliance audits and attestation services in accordance with Government Auditing Standards. FAS also provides other audit services for state agencies and acts on requests for services from legislators, state agency management and concerned citizens, which are conducted as special projects.

One of the primary projects for FAS is the State's Single Audit, which is conducted in accordance with the Office of Management and Budget's Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. The Single Audit, which covers all state agencies, boards and commissions, is a combination of two separate, yet interrelated audits with one being the audit of the State's Comprehensive Annual Financial Report (CAFR). The State's CAFR has received the "Certificate of Achievement for Excellence" in financial reporting from the Governmental Finance Officers' Association every year since 1996. The second portion of the Single Audit covers federal funds expended by state agencies and their compliance with applicable laws and regulations.

In addition to the services discussed above, members of FAS have participated in the National Peer Review Program conducted by the National Association of State Auditors, Comptrollers and Treasurers (NASACT). NASACT is an organization for state officials who deal with the financial management of state government. NASACT's membership is comprised of officials from the fifty states, the District of Columbia and U.S. Territories. Peer reviews are required by Government Auditing Standards every three years to ensure audit agencies meet audit industry standards. The State Auditor and Inspector's Office successfully passed its latest peer review in 2007. In order to defray costs of our own peer review, State Auditor staff have served on peer review teams for the states of Wisconsin, Idaho, Minnesota, and Missouri.

PERFORMANCE AUDIT SERVICES

Performance Audit Services provides information to improve operations and aid those responsible for initiating corrective action. The most common type of performance audit conducted by the division is the internal control audit (assessment of an organization's system of internal control to provide reasonable assurance of achieving effective and efficient operations, reliable reporting, and compliance with laws/regulations). Other types of audits we perform include economy and efficiency (determine whether an entity is acquiring, protecting and using its resources in the most

productive manner), program effectiveness (address and measure the extent to which a program is achieving its goals and objectives), and compliance (relates to compliance criteria established by laws, regulations, and contract provisions) audits.

INFORMATION SYSTEMS AUDIT SERVICES

Information Systems Audit Services (ISAS) assists Financial Audit Services, Performance Audit Services and County Audit Services in assessing internal controls related to state agency information systems. ISAS is accountable for obtaining and documenting an understanding of the internal control structure in agency's information systems. The results of these assessments are included in the financial, compliance, performance or county audit reports.

ISAS also performs stand-alone information systems audits and security reviews to assist in providing managers of the State's data resources with useful information so they can successfully manage the risks associated with implementing and using technology. These audits are performed in accordance with standards established by the Information Systems Audit and Control Association. As a matter of public safety and because of their nature, most audits of this type are considered confidential under 51 O.S. § 24A.28.E.

In addition, ISAS provides services in the area of computer forensic analysis. Evidence of fraud and abuse may be found on computers and the ISAS works to acquire, identify and analyze this evidence. ISAS assists the Investigative Audit Services staff and/or law enforcement through specialized software and hardware to recover evidence of official misconduct by public employees and to support civil or criminal action against persons or entities engaging in illegal activities.

NETWORK ADMINISTRATIVE SERVICES

Network Administrative Services provide support for all software applications and computer hardware used within the office. There are five network locations connected via a virtual private network that falls under the responsibility of this department. We also have four off site locations we service with computer support, which are located at Remington Park Race Track, Oklahoma Tax Commission, Department of Human Services and Oklahoma Department of Transportation.

SYSTEM DEVELOPMENT SERVICES

System Development Services provides support to our internal office in database system creation and maintenance with special emphasis on program accuracy and functionality.

QUALITY ASSURANCE

QUALITY ASSURANCE AND AUDIT REVIEW

The Quality Assurance and Audit Review Division is comprised of three staff members who are responsible for coordinating the Internal Quality Control Program, the External Peer Review (every three years) and the Federal Quality Control Review (QCR). This division is also in charge of reviewing all audits and attestation reports on governmental entities, required by Oklahoma Statute 74 O.S. § 212A to be filed with our Office.

Under Oklahoma Statute this division monitors a total of 1,244 public trusts and continues to actively pursue any noncompliance with filing requirements. This Office has made significant strides toward informing trusts of their responsibility to initiate audits. Due to this effort, 509 trusts were in compliance and 735 trusts were noncompliant during the fiscal year ending June 30, 2008.

As of June 30, 2008, there were 94 hospital trusts. As required by Title 19 O.S. § 794, all county-owned hospitals must file an annual audit with this office; subsequently Oklahoma has 21 county owned hospitals, with three being noncompliant. As required by 60 O.S. § 180.1 and § 180.2, all public trusts are required to file annual audits with this office. As of June 30, 2008, 61 of Oklahoma's 94 hospital trust authorities were in compliance with these statutes.

As required by 74 O.S. § 212A, all governmental entities receiving public funds shall file with this office a financial statement audit in accordance with Generally Accepted Auditing Standards and Generally Accepted Government Auditing Standards, as of the end of each fiscal year. During this period, there were a total of 2,267 general audits; 1,461 were in compliance and 806 were noncompliant.

The general audits are listed as follows:

Colleges	28	Schools	595
Conservation Districts	95	Trusts	1,244
Rural Water Districts	305		

There are a total of 592 cities in Oklahoma, 465 were in compliance and 127 were noncompliant as of June 20, 2008. Other responsibilities include coordinating the internal quality control program ensuring that audit policies and procedures are adopted and followed by the organization and that all audit reports meet statutory and technical criteria. This is accomplished through review of all audit reports and a sample of audit work papers.

Coordinating the external peer review includes gathering information for the peer review team leader and answering/directing the team's questions while they are on-site. This peer review is held once every three years, as required by Government Auditing Standards. In general, the Federal QCR is held concurrently with the external peer review, and the Division's responsibilities for it are the same as those for the peer review.

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 fully supports this requirement and strives each fiscal year to ensure its audit staff receives the 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 types of engagement and government entity so SAI tailors its training for relevance between its state agency auditors, county government auditors and those auditors performing non-GAGAS work.

A minimum of 40 training hours are provided annually to county auditors through five, 8-hour courses presented in Weatherford, Ada and Tulsa. Similarly, state agency auditors are provided training customized to their unique standards and guidelines. Auditors in our Specialized Audit Division receive training through the U.S. Department of the Interior as well as attending SAI sponsored training.

To assist other government auditors to meet mandatory training requirements at the lowest possible cost to state agencies, SAI offers 40 hours of external training annually through the State Auditor's Continuing Education Series. Each 400-minute training seminar is broad-based to help ensure application of the material to the widest audience possible.

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

As part of its annual safety training requirement, SAI provided the six-hour Defensive Driving Course developed by the National Safety Council to all personnel. The benefit of this training is two-fold. A significant number of SAI auditors drive many miles in the course and scope of their employment. This training improves a participant's driving skills and enhances safety behind the wheel. The potential benefit to SAI is lower workers' compensation costs and the expenses associated with a work-related accident or injury. The immediate financial benefit to our employees is a reduction in their personal automobile insurance premium.

SAI personnel achieved 100% training compliance in FY09 across all areas identified above. SAI sponsored 46 days of required training in FY09 for its staff while also providing training to 200 external government auditors.

CPE SEMINARS



Boldly Leveraging Words: Writing Effective Findings, Strong Conclusions and Persuasive Reports

8 hrs CPE Credit

William Bernhardt

OKC Zoo, Rosser Auditorium, 2101 NE 50th Street, OKC

April 16, 2009

Train the Trainer

8 hrs CPE Credit

Dr. Henry Morse, Ed.D.

OKC Zoo, Nautilus Room, 2101 NE 50th Street, OKC

April 29 or 30, 2009 (pick either day)

Defensive Driving Course

8 hrs CPE Credit

(Limited Enrollment - State Employees Only)

Jim Thorpe Building, 2101 N. Lincoln Blvd., Room 560, OKC

May 22, 2009 - May 28, 2009 - June 25, 2009 - August 13, 2009 - September 3, 2009

Understanding Employee Embezzlement in the Workplace

8 hrs CPE Credit

Joe Dervaes, CFE

OKC Zoo, Rosser Auditorium, 2101 NE 50th Street, OKC

June 18, 2009

Accounting & Auditing Update

8 hrs CPE Credit

Dr. Robert Terrell, Ph.D., CPA, CIA, CFE with

Dr. Bambi Hora, CPA; Dr. Zane Swanson, CPA & Dr. Kathy Terrell, CPA

OKC Zoo, Rosser Auditorium, 2101 NE 50th Street, OKC

August 20, 2009

Ethics & Accountability: It's Not Just a Suggestion

2 hrs CPE Credit

Dr. Mary Sheets, Ph.D., CPA

9:00 a.m. & 1:00 p.m. sessions

OKC Zoo, Rosser Auditorium, 2101 NE 50th Street, OKC

September 17, 2009

CPE SEMINARS

Home-Grown Fraud - Trust But Verify

8 hrs CPE Credit

Sherry Combs, Wes Edens & Rick Riffe

OKC Zoo, Rosser Auditorium, 2101 NE 50th Street, OKC

October 15, 2009

QUALITY ASSURANCE

MINERALS MANAGEMENT AUDIT SERVICES

Minerals Management Audit Services is in charge of assisting the Federal Government in the performance of mineral royalty audits of federal lands within the State of Oklahoma as authorized by Section 205 of the Federal Oil and Gas Royalty Management Act of 1982 (FOGRMA) and Royalty Simplification and Fairness Act (RFSA). This division insures that all royalty payments due to the State of Oklahoma and the Federal Government are accurately accounted for.

HORSE RACING AUDIT SERVICES

Horse Racing Audit Services is responsible for monitoring all wagering activities at the current four operating racetracks and their off-track wagering facilities, licensed by the Oklahoma Racing Commission by Oklahoma Statute Title 3A § 204 A.9. A portion of all wagers are paid to state funds established in the State Treasurer's Office. Horse Racing Audit Services monitors all wagers on live races, in-state simulcast races and out-of-state simulcast races; tracks all commissions as well as funds that are returned to the public for winning pari-mutual tickets. The cost of this monitoring is paid contractually by the Oklahoma Horse Racing Commission and from an amount set aside for that purpose from monies wagered as directed by Oklahoma Statute Title 3A § 205.6a.5 and 205.7J.

GAMING AUDIT SERVICES

Gaming Audit Services is responsible for monitoring all gaming activities at the current three operating racetracks conducting gaming licensed by the Oklahoma Racing Commission.

Gaming Audit Services monitors all gaming revenue and tracks the portion of all gaming proceeds that are to be paid to the State Educational Funds established at the Oklahoma Tax Commission. In addition, all monies paid to various horseman purse funds are also accounted for. The cost of monitoring is paid from an amount set aside for that purpose from a contract with the Oklahoma Horse Racing Commission.

STATE BOARD OF EQUALIZATION SUPPORT

The Oklahoma State Board of Equalization is a constitutionally authorized board comprised of seven ex-officio board members. The members include the Governor, Lieutenant Governor, State Treasurer, State Auditor and Inspector, Attorney General, Superintendent of Public Instruction and Commissioner of the Department of Agriculture. The Governor serves as Chairperson and the State Auditor and Inspector serves as Secretary to the State Board of Equalization. The principal duty of the State

Board of Equalization is to adjust and equalize the valuation of real and personal property of the 77 counties and assess all railroad, airline and public service corporation properties. The Board also provides an estimate of revenue that will be available for appropriation by the Legislature.

During this annual period, the Board met five times and certified assessed valuations of 238 railroads, airlines and public service corporations.

The Board also received approximately 1,951 annual budgets that included counties, cities, towns, school districts and other taxing jurisdictions within the State of Oklahoma. Budgets are reviewed to verify that all valuations and levies reflected agree with those certified by the local official.

PENSION COMMISSION SUPPORT

The principal duty of the Pension Commission is to review and publish comparative quarterly and annual performance reports, analyzing the investment performance of Oklahoma's seven pension systems, specifically for teachers, public employees, police, firefighters, justices and judges, law enforcement, and wildlife department personnel in accordance with 74 O.S. § 941.

The Oklahoma State Pension Commission is comprised of seven members, including the State Auditor and Inspector, the Director of the Department of Central Services, the State Treasurer (or their designees); one member of the Senate appointed by the President Pro Tempore of the Senate, one member of the House of Representatives appointed by the Speaker of the House of Representatives, and two members appointed by the Governor.

The Commission is also directed by statute to hire one or more pension fund management consultants to assist the Commission in accomplishing its objectives. The consultant is considered a fiduciary of the state retirement system.

During this annual period, the Commission met four times and presented eight reports.

COUNTY GOVERNMENT FINANCIAL AUDITS

ENTITY AND RELEASE DATE

ENTITY	RELEASE DATE
Alfalfa County FY '06	10.23.08
Alfalfa County FY '07	10.21.08
Blaine County FY '08	6.11.09
Cimarron County FY '07	5.26.09
Cimarron County FY '08	5.26.09
Cleveland County FY '07	12.2.08
Custer County FY '07	10.23.08
Deleware County FY '06	12.5.08
Ellis County FY '07	6.23.09
Garfield County FY '07	8.22.08
Grady County FY '06	8.7.08
Grant County FY '06	6.30.09
Grant County FY '07	6.29.09
Hughes County FY '06	9.3.08
Hughes County FY '07	9.4.08
Jackson County FY '07	10.22.08
Kay County FY '06	10.30.08
Kay County FY '07	10.30.08
Logan County FY '06	8.28.08
Marshall County FY '06	7.29.08
Marshall County FY '07	7.29.08
Mayes County FY '06	4.20.09
Mayes County FY '07	4.20.09
Noble County FY '07	10.3.08
Okfuskee County FY '05	10.29.09
Okfuskee County FY '06	10.30.09
Oklahoma County FY '08	4.9.09
Oklahoma County A-133 FY '08	3.31.09
Oklahoma City County Health Department FY '08	5.26.09
Ottawa County FY '06	12.9.08
Pawnee County FY '06	4.6.09
Pawnee County FY '07	4.6.09
Pushmataha County FY '06	4.6.09
Pushmataha County FY '07	4.6.09

COUNTY COURT CLERK STATUTORY AUDITS

ENTITY AND RELEASE DATE

ENTITY	RELEASE DATE
Adair Court Clerk FY '05	3.17.09
Adair Court Clerk FY '06	2.6.09
Adair Court Clerk FY '07	2.23.09
Beckham Court Clerk FY '08	6.26.09
Blaine Court Clerk FY '08	1.9.09
Caddo Court Clerk FY '08	6.5.09
Canadian Court Clerk FY '08	4.6.09
Choctaw Court Clerk FY '07	5.22.09
Cimarron Court Clerk FY '07	9.18.08
Cimarron Court Clerk FY '08	9.18.08
Cleveland Court Clerk FY '07	9.2.08
Cleveland Court Clerk FY '09	6.26.09
Comanche Court Clerk FY '08	12.12.08
Cotton Court Clerk FY '07	10.31.08
Cotton Court Clerk FY '08	10.31.08
Custer Court Clerk FY '06	10.10.08
Custer Court Clerk FY '07	10.10.08
Ellis Court Clerk FY '07	12.12.08
Ellis Court Clerk FY '08	12.12.08
Garfield Court Clerk FY '08	6.25.09
Garvin Court Clerk FY '06	7.11.08
Garvin Court Clerk FY '07	11.13.08
Grady Court Clerk FY '06	12.12.08
Grady Court Clerk FY '07	12.12.08
Grady Court Clerk FY '08	1.9.09
Hughes Court Clerk FY '06	8.27.08
Hughes Court Clerk FY '07	8.27.08
Hughes Court Clerk FY '08	6.26.09
Jackson Court Clerk FY '06	9.9.08
Jackson Court Clerk FY '07	9.9.08
Kay Court Clerk FY '06	9.25.08
Kay Court Clerk FY '07	9.25.08
LeFlore Court Clerk FY '06	8.8.08
LeFlore Court Clerk FY '07	8.8.08

COUNTY TREASURER STATUTORY AUDITS

ENTITY AND RELEASE DATE

ENTITY	RELEASE DATE
Adair County Treasurer FY '08	7.11.08
Alfalfa County Treasurer FY '09	5.14.09
Atoka County Treasurer FY '09	2.9.09
Beaver County Treasurer FY '08	7.11.08
Beaver County Treasurer FY '09	6.23.09
Beckham County Treasurer FY '08	7.3.08
Blaine County Treasurer FY '09	5.22.09
Bryan County Treasurer FY '09	3.30.09
Caddo County Treasurer FY '08	7.11.08
Caddo County Treasurer FY '09	5.22.09
Canadian County Treasurer FY '08	7.8.08
Canadian County Treasurer FY '09	3.30.09
Carter County Treasurer FY '09	6.23.09
Cimarron County Treasurer FY '09	3.30.09
Cleveland County Treasurer FY '09	4.23.09
Coal County Treasurer FY '09	2.23.09
Cotton County Treasurer FY '08	2.23.09
Cotton County Treasurer FY '09	5.14.09
Craig County Treasurer FY '09	5.14.09
Custer County Treasurer FY '09	5.22.09
Dewey County Treasurer FY '09	5.22.09
Ellis County Treasurer FY '08	7.8.08
Ellis County Treasurer FY '09	6.23.09
Garfield County Treasurer FY '08	7.8.08
Garvin County Treasurer FY '09	12.12.08
Grady County Treasurer FY '09	6.23.09
Grant County Treasurer FY '08	7.8.08
Greer County Treasurer FY '09	4.20.09
Harper County Treasurer FY '08	7.11.08
Harper County Treasurer FY '09	4.6.09
Haskell County Treasurer FY '09	6.29.09
Hughes County Treasurer FY '09	11.13.09
Jackson County Treasurer FY '09	4.15.09
Jefferson County Treasurer FY '09	6.23.09

ENTITY	RELEASE DATE
Johnston County Treasurer FY '09	11.13.09
Kingfisher County Treasurer FY '08	10.3.08
Kiowa County Treasurer FY '09	6.8.09
Latimer County Treasurer FY '09	6.23.09
LeFlore County Treasurer FY '09	6.23.09
Love County Treasurer FY '09	9.18.08
Marshall County Treasurer FY '09	5.14.09
McClain County Treasurer FY '09	2.23.09
McCurtain County Treasurer FY '09	4.6.09
McIntosh County Treasurer FY '09	6.23.09
Oklahoma County Treasurer FY '08	7.8.08
Oklahoma County Treasurer FY '09	6.9.09
Okmulgee County Treasurer FY '08	4.2.09
Pittsburg County Treasurer FY '09	6.23.09
Pottawatomie County Treasurer FY '09	11.13.08
Pushmataha County Treasurer FY '09	6.23.09
Roger County Treasurer FY '08	10.29.08
Rogers Mills County Treasurer FY '09	6.23.09
Seminole County Treasurer FY '09	8.21.08
Sequoyah County Treasurer FY '08	7.29.08
Stephens County Treasurer FY '08	7.2.08
Stephens County Treasurer FY '09	6.23.09
Texas County Treasurer FY '08	7.1.08
Texas County Treasurer FY '09	6.23.09
Tulsa County Treasurer FY '08	8.8.08
Washita County Treasurer FY '08	7.3.08
Washita County Treasurer FY '09	6.8.09
Woods County Treasurer FY '08	7.8.08
Woods County Treasurer FY '09	5.14.09
Woodward County Treasurer FY '08	7.8.08
Woodward County Treasurer FY '09	5.14.09

EMERGENCY MEDICAL SERVICE DISTRICTS

ENTITY AND RELEASE DATE

ENTITY	RELEASE DATE
Atoka EMS FY '04	8.8.08
Atoka EMS FY '05	8.8.08
Atoka EMS FY '06	8.8.08
Bryan County Ambulance Authority FY '05	5.8.09
Bryan County Ambulance Authority FY '06	5.8.09
Buffalo EMS FY '08	4.16.09
Butler EMS FY '08	12.12.08
Canton-Longdale EMS FY '07	4.12.09
Cashion 522 Ambulance Service	3.16.09
Choctaw County Ambulance Authority FY '06	9.25.08
Choctaw County Ambulance Authority FY '07	9.25.08
Cimarron County EMS FY '07	11.14.08
Cimarron County EMS FY '08	11.14.08
Coal County EMS FY '07	8.8.08
Community Ambulance Service District	4.15.09
Cotton County EMS FY '07	4.15.09
Ellis County EMS FY '08	5.8.09
Geary Ambulance Service FY '07	5.8.09
Geary Ambulance Service FY '08	5.8.09
Glenpool EMS FY '04	8.6.08
Glenpool EMS FY '05	8.1.08
Glenpool EMS FY '06	8.6.08
Grady County EMS FY '07	4.17.09
Grady County EMS FY '08	4.17.09
Greer County Special Ambulance Service FY '07	1.12.09
Greer County Special Ambulance Service FY '08	1.12.09
Grove EMS FY '07	7.29.08
Haskell County EMS FY '04	11.17.08
Haskell County EMS FY '05	11.17.08
Haskell County EMS FY '06	11.17.08
Haskell County EMS FY '07	11.17.08
Jackson County EMS	12.5.08
Laverne County EMS FY '08	4.15.09
Leedey Ambulance Service FY '08	4.17.09

ENTITY	RELEASE DATE
Major County EMS FY '09	4.15.09
Marshall County EMS FY '05	8.27.08
Marshall County EMS FY '06	7.2.08
McClain-Grady County EMS FY '07	4.15.09
McCurtain County EMS FY '05	8.27.08
McCurtain County EMS FY '06	8.27.08
Miami School District #23 EMS FY '04	8.8.08
Miami School District #23 EMS FY '05	8.8.08
Miami School District #23 EMS FY '06	8.8.08
Miami School District #23 EMS FY '07	8.8.08
Mt. View-Gotebo EMS FY '07	1.12.09
Mt. View-Gotebo EMS FY '08	1.12.09
Murray County EMS FY '07	8.4.08
Muskogee County EMS FY '04	11.13.08
Muskogee County EMS FY '05	11.13.08
Muskogee County EMS FY '06	11.13.08
Muskogee County EMS FY '07	11.13.08
Okeene County EMS FY '07	4.15.09
Rural Southern Oklahoma EMS FY '06	8.8.08
Rural Southern Oklahoma EMS FY '07	8.8.08
Sugar Creek Ambulance Service FY '07	12.12.08
Sugar Creek Ambulance Service FY '08	12.12.08
Tillman County EMS FY '07	10.30.08
Vici-Camargo EMS FY '08	5.8.09
Weleetka-Graham EMS FY '04	8.25.08
Weleetka-Graham EMS FY '05	8.25.08
Weleetka-Graham EMS FY '06	8.25.08
Weleetka-Graham EMS FY '07	8.25.08
Woodward County EMS FY '07	4.17.09

COUNTY OFFICER TURNOVER AUDITS

ENTITY AND RELEASE DATE

ENTITY	RELEASE DATE
Adair County Sheriff FY '09	3.11.09
Alfalfa County Commissioner #2 FY '09	4.13.09
Beckham County Court Clerk FY '09	4.6.09
Beckham County Treasurer FY '09	10.20.08
Blaine County Court Clerk	2.23.09
Canadian County Court Clerk FY '09	2.9.09
Canadian County Commissioner #2 FY '09	2.6.09
Canadian County Court Clerk FY '09	3.17.09
Canadian County Sheriff FY '09	2.23.09
Cleveland County Sheriff FY '08	7.8.08
Cleveland County Sheriff FY '09	4.13.09
Cotton County Assessor FY '08	8.21.08
Cotton County Court Clerk FY '09	10.10.08
Craig County Commissioner # 2 FY '09	2.25.09
Craig County Court Clerk FY '09	3.17.09
Creek County Treasurer FY '08	9.8.08
Custer County Sheriff FY '08	7.14.08
Custer County Sheriff FY '09	1.9.09
Garvin County Sheriff FY '09	6.30.09
Grady County Sheriff FY '09	11.13.08
Grady County Sheriff FY '09	3.17.09
Greer County Commissioner #2 FY '09	10.10.08
Greer County Court Clerk FY '09	2.9.09
Greer County Sheriff FY '09	2.6.09
Haskell County Sheriff FY '09	2.25.09
Jackson County Court Clerk FY '09	1.9.09
Jefferson County Court Clerk FY '09	5.14.09
Jefferson County Clerk FY '09	5.26.09
Jefferson County Commissioner #2 FY '09	3.17.09
Kay County Assessor FY '09	3.17.09
Kingfisher County Commissioner #2 FY '09	3.9.09
Kiowa County Commisisoner #2 FY '09	3.4.09
Kiowa County Court Clerk FY '08	7.11.08
Kiowa County Sheriff FY '09	4.6.09

ENTITY	RELEASE DATE
Latimer County Sheriff FY '09	3.30.09
LeFlore County Sheriff FY '09	4.6.09
Lincoln County Commissioner #1 FY '09	1.9.09
Lincoln County Sheriff FY '09	3.10.09
Logan County Clerk FY '09	4.15.09
Logan County Commissioner #2 FY '09	4.15.09
Logan County Sheriff FY '09	3.10.09
Love County Commissioner #2 FY '09	3.17.09
Love County Clerk FY '09	11.13.08
Mayes County Commissioner #2 FY '09	2.25.09
McClain County Commissioner #2 FY '09	2.25.09
McIntosh County Assessor FY '09	11.13.09
McIntosh County Commissioner #2 FY '09	5.14.09
McIntosh County Sheriff FY '09	6.25.09
Murray County Commissioner #3 FY '09	4.29.09
Muskogee County Commissioner #2 FY '09	5.12.09
Noble County Clerk FY '09	3.17.09
Noble County Commissioner #2 FY '09	2.26.09
Nowata County Commissioner #2 FY '09	3.17.09
Oklahoma County Work Force Inventory FY '09	10.13.08
OK Co. - Training & General Assistance Director FY '09	9.24.08
Oklahoma County Director of Court Services FY '09	6.3.09
Oklahoma County Commissioner #2 FY '09	1.8.09
Oklahoma MIST Director FY '09	4.23.09
Ottawa County Commissioner #2 FY '09	3.30.09
Pawnee County Commissioner #2 FY '09	4.13.09
Pawnee County Treasurer FY '09	3.31.09
Payne County Sheriff FY '09	3.2.09
Pittsburg County Commissioner #3 FY '09	5.14.09
Pontotoc County Sheriff FY '09	5.8.09
Pottawatomie County Sheriff FY '09	4.6.09
Pushmataha County Commissioner #2 FY '09	3.9.09
Roger Mills County Court Clerk FY '09	2.9.09
Rogers County Sheriff FY '09	3.31.09

GAMING AUDITS

ENTITY AND RELEASE DATE

ENTITY	RELEASE DATE
Statistical Audit of Gaming Operations April FY '09	5.22.09
Statistical Audit of Gaming Operations August FY '08	9.15.08
Statistical Audit of Gaming Operations December FY '08	1.23.09
Statistical Audit of Gaming Operations February FY '09	3.16.09
Statistical Audit of Gaming Operations January FY '09	2.25.09
Statistical Audit of Gaming Operations July FY '08	8.15.08
Statistical Audit of Gaming Operations June FY '08	7.17.08
Statistical Audit of Gaming Operations March FY '09	4.15.09
Statistical Audit of Gaming Operations May FY '09	6.10.09
Statistical Audit of Gaming Operations November FY '08	12.17.08
Statistical Audit of Gaming Operations October FY '08	11.17.08
Statistical Audit of Gaming Operations September FY '08	10.14.08

MINERALS MANAGEMENT AUDITS

ENTITY AND RELEASE DATE

ENTITY	RELEASE DATE
Apache Corporation FY '08	10.15.08

STATE AGENCIES, BOARDS & COMMISSIONS

ENTITY AND RELEASE DATE

ENTITY	RELEASE DATE
Aeronautics - City of Guthrie FY '09	4.13.09
Aeronautics - City of Sand Springs FY '09	4.13.09
Aeronautics - Town of Westport FY '09	2.9.09
Aeronautics Commission - Operational Audit Agency Audit	9.10.08
Department of Agriculture FY '08	10.24.08
Arts Council - Operational Audit FY '08	7.2.08
State Banking Department - Management Audit FY '08	8.4.08
Boll Weevil Eradication FY '08	8.25.08
Career Tech - Operational Audit FY '08	11.20.08
Children and Youth Commission FY '08	7.24.08
Conservation Commission FY '08	7.2.08
Corporation Commission - Operational Audit FY '08	11.18.08
Court of Criminal Appeals - Operational Audit FY '08	7.24.08
Board of Dentistry - Management Audit FY '08	7.24.08
State Election Board - Operational Audit FY '09	5.8.09
Employees Benefit Council - Management Review FY '08	7.3.08
Fire Marshal - Operational Audit FY '08	11.20.08
Funeral Board - Operational Audit FY '09	5.27.09
Historical Society - FY '08	8.25.08
Human Rights Commission FY '08	1.15.09
Indian Affairs Commission FY '08	11.13.08
JM Davis FY '08	7.11.08
Council on Judicial Complaints - Operational Audit FY '09	5.26.09
Department of Libraries - Operational Audit FY '08	5.12.09
Liquefied Petroleum Gas Board FY '08	10.3.08
Marginal Wells Commission - Management Audit FY '08	7.3.08
Medical Examiner - Operational Audit FY '08	1.20.09
Merit Protection Commission FY '08	10.3.08
Motor Vehicle Commission - Operational Audit FY '09	3.17.09
Bureau of Narcotics - Operational Audit FY '08	7.24.08
OK County Drug Court and Community Sentencing FY '07	7.29.08
OSSM - Operational Audit FY '09	4.17.09
Administration Office of the Courts - Dispute Mediation Fund FY '08	6.29.09

DISTRICT ATTORNEY AUDITS

ENTITY AND RELEASE DATE

ENTITY	RELEASE DATE
DA District 1 - Bogus Check FY '07	2.27.09
DA District 1 - Bogus Check FY '08	2.27.09
DA District 2 - Bogus Check FY '07	10.3.08
DA District 2 - Bogus Check FY '08	10.3.08
DA District 2 - Property Forfeiture FY '07	10.10.09
DA District 2 - Property Forfeiture FY '08	10.8.08
DA District 3 - Bogus Check FY '07	9.15.08
DA District 3 - Bogus Check FY '08	9.15.08
DA District 3 - Property Forfeiture FY '07	9.15.08
DA District 3 - Property Forfeiture FY '08	9.15.08
DA District 4 - Bogus Check FY '07	8.1.08
DA District 4 - Bogus Check FY '08	8.1.08
DA District 4 - Property Forfeiture FY '07	9.3.08
DA District 4 - Property Forfeiture FY '08	9.3.08
DA District 5 - Bogus Check FY '07	9.10.08
DA District 5 - Bogus Check FY '08	10.29.08
DA District 5 - Property Forfeiture FY '07	9.10.08
DA District 5 - Property Forfeiture FY '08	9.17.08
DA District 6 - Bogus Check FY '06	9.10.08
DA District 6 - Bogus Check FY '07	9.10.08
DA District 6 - Property Forfeiture FY '06	9.10.08
DA District 6 - Property Forfeiture FY '07	9.10.08
DA District 7 - Bogus Check FY '07	7.1.08
DA District 7 - Bogus Check FY '08	6.25.09
DA District 7 - Property Forfeiture FY '07	9.3.08
DA District 8 - Bogus Check FY '06	12.5.08
DA District 8 - Bogus Check FY '07	12.5.08
DA District 8 - Property Forfeiture FY '06	12.5.08
DA District 8 - Property Forfeiture FY '07	12.5.08
DA District 9 - Bogus Check FY '07	8.8.08
DA District 9 - Property Forfeiture FY '07	8.21.08
DA District 13 - Bogus Check FY '07	8.27.08
DA District 13 - Property Forfeiture FY '07	8.27.08
DA District 16 - Bogus Check FY '07	8.1.08



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