



Oklahoma Board of Corrections

REGULAR MEETING

January 26, 2022

Oklahoma Department of Corrections
North Conference Room
Oklahoma City, Oklahoma

**OKLAHOMA BOARD OF CORRECTIONS
REGULAR MEETING AGENDA**
OKLAHOMA DEPARTMENT OF CORRECTIONS
3400 N. Martin Luther King Ave.,
Oklahoma City, Oklahoma 73111
1:00 PM on January 26, 2022

ITEM	PRESENTER
1. Call to Order: A. Pledge of Allegiance B. Roll Call	Calvin Prince Vice-Chair
2. Approval of Board of Corrections Regular Meeting Minutes for: A. December 1, 2021	Calvin Prince Vice-Chair
3. Director's Comments: A. FY2023 Budget Request Update B. Health Service Update C. Emergency Purchase: Pursuant to 61 O.S. § 130, the chief administrative officer of a public agency with a governing body shall notify the governing body within ten (10) days of the declaration of an emergency if the governing body did not approve the emergency. The notification shall contain a statement of the reasons for the action and shall be recorded in the official minutes of the governing body. I. Emergency purchase to repair sewage line at Dick Conner Correctional Center (DCCC) on December 17, 2021. D. Approval to Remove William S. Key Correctional Center and Marshall County from Count	Scott Crow Director
4. Warden Appointment A. JDCC Interim Warden Casey Hamilton	Jason Bryant Chief Administrator of Institutions
5. Inmate/Offender Population Update	Travis Gray Administrator of Classification and Population
6. Agency Budget Update: A. FY2022 BOC Budget Reports	Ashlee Clemmons Chief Financial Officer
7. Approval of Annual Average Daily Cost of Incarceration per Inmate	Ashlee Clemmons Chief Financial Officer

- | | |
|--|---|
| 8. Legislative Update | Justin Wolf
Chief Administrator of
Communications and
Government Relations |
| 9. FY2022 – First Quarter Internal Financial Audit | Shelly Bear
Chief Administrator of
Auditing and Compliance |
| 10. Unit Spotlight:
A. Office of Inspector General | Ted Woodhead
Inspector General |
| 11. Committee Reports – Standing Committees:
A. Executive – Chair Hastings Siegfried, Vice-Chair Calvin Prince
and Secretary Dr. Kathryn LaFortune
B. Population/Security/Private Prison – Chair Calvin Prince,
Members Hastings Siegfried, and Lynn Haueter
C. Public Policy/Affairs/Criminal Justice – Chair Betty Gesell,
Members Daryl Woodard, Dr. Kathryn LaFortune, and
Stephan Moore
D. Audit/Finance– Chair Randy Chandler,
Members Hastings Siegfried, Lynn Haueter, and Erick Harris
E. FY22 Focus – Chair Hastings Siegfried,
Members Calvin Prince, and Randy Chandler | Committee Chairs |
| 12. New Business | Calvin Prince
Vice-Chair |
| 13. Adjournment | Calvin Prince
Vice-Chair |

The next regular meeting of the Board of Corrections will be held at 1:00 PM on Wednesday, February 23, 2022, at the Clara Water Community Corrections Center, Oklahoma City, Oklahoma.

Updated on 1/25/2022 9:54:26 AM

**OKLAHOMA BOARD OF CORRECTIONS
REGULAR MEETING MINUTES**

December 1, 2021

1. Call to Order

Chairman Hastings Siegfried called the meeting of the Oklahoma Board of Corrections (BOC) to order at 1:01 p.m., on Wednesday, December 1, 2021, at Oklahoma State Reformatory (OSR), 1700 East First St., Granite, OK 73547.

The meeting was preceded by advance notice of the date, time, and place, filed with the Oklahoma Secretary of State on Wednesday, October 21, 2020. An amended meeting notice changing the date and location was posted with the Oklahoma Secretary of State on May 26, 2021. An announcement was also given at least twenty-four (24) hours in advance by posting notice of the date, time, place, and agenda of the meeting at 10:02 a.m., on Tuesday, November 30, 2021, at the principal office of the Oklahoma Department of Corrections (ODOC), located at 3400 North Martin Luther King Avenue in Oklahoma City, Oklahoma and at OSR, 1700 East First St., Granite, OK 73547.

A. Pledge of Allegiance

Chairman Siegfried led the meeting attendees in reciting the pledge of allegiance to the United States Flag.

B. Roll Call

Chairman Siegfried asked the clerk to call roll:

Randy Chandler	Present	Stephan Moore	Present
Betty Gesell	Present	Calvin Prince	Present
Erick Harris	Present	T. Hastings Siegfried	Present
Lynn Haueter	Absent	Daryl Woodard	Absent
Dr. Kathryn LaFortune	Absent		

Calling of the roll reflected a quorum was present.

2. Approval of Board of Corrections Meeting Minutes

Chairman Siegfried requested approval of the meeting minutes as presented to members in the BOC packet for December 1, 2021.

A. October 27, 2021

Motion: Mr. Harris made the motion to approve the minutes. Mr. Prince seconded the motion.

Randy Chandler	Approve	Stephan Moore	Approve
Betty Gesell	Approve	Calvin Prince	Approve
Erick Harris	Approve	T. Hastings Siegfried	Approve
Lynn Haueter	Absent	Daryl Woodard	Absent
Dr. Kathryn LaFortune	Absent		

Meeting minutes for October 27, 2021, were approved by majority vote.

There was no further discussion.

3. Facility Warden Welcome

Warden Chad Dennis welcomed the Board Members, Director Crow and attendees then provided the following overview:

Warden Dennis indicated the facility is currently in a huge renovation, processing from a community corrections center back to a medium correctional facility. The facility housing will hold about 1,900 medium inmates and expecting approximately 799 inmates by end of January. The facility also has 200 minimum security inmates for the local workforce. Oklahoma State Reformatory (OSR) has a rich history, the facility had the first accredited high school behind prison walls in the nation. The facility also had the first female warden of a male institution in the nation. The most notable inmates that were housed at OSR were Wiley Post and the Choctaw Kid.

There have been several bond projects that have been completed. The facility has a completely resurfaced parking lot, perimeter road, and a brand-new water tower. The water tower is no longer gravity fed from the mountain and is the state-of-the-art system. The facility has all new air conditioner units for the entire facility to be more economical and as well as a new LED system and hot water system. This facility is one of the greenest prisons in the state at this time. The facility has recently been painted and new flooring throughout the facility. Warden Dennis indicated the sidewalks that were here when he first started for the agency are now being replaced. As the facility moves forward, they are going to bring in more staff. The facility is currently fully staffed on support staff but slightly under staff on correctional officers, but the numbers are improving. Within the last three months the facility went from three nurses to almost fully staffed having only one vacancy in the medical unit. The staff are currently waiting for inmates to arrive.

There was no further discussion.

4. Director's Comments

On behalf of Director Crow, Chief of Operations Justin Farris welcomed everyone and provided the following updates:

A. William S. Key Correctional Center Update

The closure of William S. Key Correctional Center (WSKCC) is in progress and on track to vacate by the original January deadline. As of November 5th, all inmates have been relocated to other facilities. Inmates were assessed and placed at facilities that met their needs. When the agency accounted the WSKCC closure the agency had 142 staff members employed at WSKCC. Of the original 142 staff members, 69 chose to transfer to another location within the agency, 14 were eligible for retirement and did so, and 59 chose to resign.

Currently today, 17 support staff, three medical and 15 security staff remain at the facility. These staff members are assisting with the repurposing of the facility's inventory and maintaining the facility until the agency relinquishes ownership. The relocation of the CareerTech to Jim E. Hamilton Correctional Center (JEHCC) and Bill Johnson Correctional Center (BJCC) was completed on November 15th. Our Agri- services continues to disperse operations. All cattle,

crops, and equipment will be relocated by December 17th. All vendors have been notified that the services will end December 31st. The agency continues to work with the Oklahoma Management Enterprise Services Real Estate and Leasing Services (OMES REALS) on all aspects of this property. OMES REALS has oversight of all leasing and management of state properties. All external inquiries related to WSKCC and the property itself have been directed to OMES REALS.

B. Vaccine Update

I. Influenza Vaccinations

Clinics began in September. As of Monday, 4,896 inmates have received the vaccination, and 2,782 elected to not receive the vaccination. Currently, our unvaccinated population has risen approximately 10% this year compared to previous years. Our Chief Medical Officer is closely monitoring the vaccination rate and is making it a priority to educate and encourage inmates to receive the vaccination going forward and into the season. Inmates may request a vaccination at any time and clinics will run through April 2022. At this time, the agency has not experienced an outbreak. The facilities have maintained certain pandemic precautions such as encouraging staff to wear masks, requiring inmates to wear masks in common areas, social distancing, isolation and quarantining as necessary, and allowing visitation by appointment only.

II. COVID-19 Vaccinations

Since February 2020, the agency has provided 14,664 vaccinations to the inmate population which is an approximately 69% vaccination rate. Since September 2021, the agency has provided 1,111 booster vaccinations. New receptions are encouraged to receive the vaccination and/or booster. The agency experienced a small rise in positive cases in mid-November with a spike of 23 positive inmates, but as of yesterday, the agency had only 4 active COVID-19 cases. The agency continues to work with the Oklahoma Department of Health Services to monitor the COVID trends and variations to ensure the best practices are maintained.

There was no further discussion.

5. Inmate/Offender Population Update

Chief Administrator of Institutions Jason Bryant provided an overview of the inmate/offender population as of October 31, 2021. A copy of the overview was included in the BOC packet for December 1, 2021.

There was no further discussion.

6. Agency Budget Update

Chief Financial Officer (CFO) Ashlee Clemmons welcomed everyone and provided the following overview:

A. FY2022 BOC Budget Reports

CFO Clemmons provided an overview of the FY2022 BOC Budget. A copy of the overview was included in the BOC packet for December 1, 2021.

There was no further discussion.

7. 50th Anniversary of Oklahoma CareerTech Skills Center

State Director of Oklahoma Department of Career and Technology Education Dr. Marcie Mack welcomed everyone and indicated it was her honor to be at the board meeting and celebrate the 50 years of partnership with the agency. Dr. Mack also indicated November was declared Skills Center month and read the proclamation included in the BOC packet for December 1, 2021.

There was no further discussion.

8. Approval of Board of Corrections Policy:

Chief Administrator of Auditing and Compliance Shelly Bear welcomed everyone and provided an overview and requested approval of the following policies:

- A. P-010200 “Operating Procedures and Policies for the Oklahoma Board of Corrections”**
- B. P-010300 “Mission and Organization of the Oklahoma Department of Corrections”**
- C. P-020800 entitled “Guidelines for Research and Research-Related Activities”**

A copy of the overview was included in the BOC packet for December 1, 2021.

Motion: Mr. Siegfried made the motion to approve the minutes. Mr. Harris seconded the motion.

Randy Chandler	Approve	Stephan Moore	Approve
Betty Gesell	Approve	Calvin Prince	Approve
Erick Harris	Approve	T. Hastings Siegfried	Approve
Lynn Haueter	Absent	Daryl Woodard	Absent
Dr. Kathryn LaFortune	Absent		

Approval of all above listed policies were approved by majority vote.

There was no further discussion.

9. Unit Spotlight:

A. Community Corrections

Chief Administrator of Community Corrections James Rudek welcomed everyone and provided an overview of the Community Corrections division. A copy of the overview was included in the BOC packet for December 1, 2021.

10. Committee Reports – Standing Committees:

A. Executive

Chairman Hastings Siegfried

Members Calvin Prince and Dr. Kathryn LaFortune

Members in this committee discussed the proposed agenda for the board meeting and proposed BOC policy revisions for approval.

There was no further discussion.

B. Population/ Security/ Private Prisons

Chairman Calvin Prince

Members Hastings Siegfried and Lynn Haueter

Members in this committee discussed the population update and OIG statistics update.

There was no further discussion.

C. Public Policy/ Affairs/ Criminal Justice

Chairwoman Betty Gesell

Members Stephan Moore, Dr. Kathryn LaFortune, and Joe Griffin

No meeting was held for this committee.

There was no further discussion.

D. Audit and Finance

Chairman Randy Chandler

Members Hastings Siegfried, Lynn Haueter, and Daryl Woodard

Members in this meeting discussed the BOC budget report and a compensation report to discuss ways the agency could bring all salaries to mid-point.

There was no further discussion.

E. FY22 Focus Committee

Chairman Hastings Siegfried

Members Calvin Prince and Randy Chandler

Members in this meeting discussed the four smart goals and provided updates on those goals. The four smart goals are Diversity, Equity and Inclusion, Re-entry and Transition Services, Food Services – Healthier Options and Health Services Organizational Structure Pay Scale.

There was no further discussion.

11. New Business

There was no new business.

12. Adjournment

Motion: Mr. Siegfried made a motion to adjourn the meeting. Mr. Harris seconded the motion.

Randy Chandler	Approve	Stephan Moore	Approve
Betty Gesell	Approve	Calvin Prince	Approve
Erick Harris	Approve	T. Hastings Siegfried	Approve
Lynn Haueter	Absent	Daryl Woodard	Absent
Dr. Kathryn LaFortune	Absent		

There being no further business to discuss, adjournment of the meeting was

approved by majority vote at 2:12 p.m.

Submitted to the Board of Corrections By:

Whitney Brueggert, Minutes Clerk

Date

I hereby certify that these minutes were duly approved by the Board of Corrections on January 26, 2022, in which a quorum was present and voting.

X

Dr. Kathryn LaFortune,
Secretary Board of
Corrections

DRAFT

Casey Hamilton

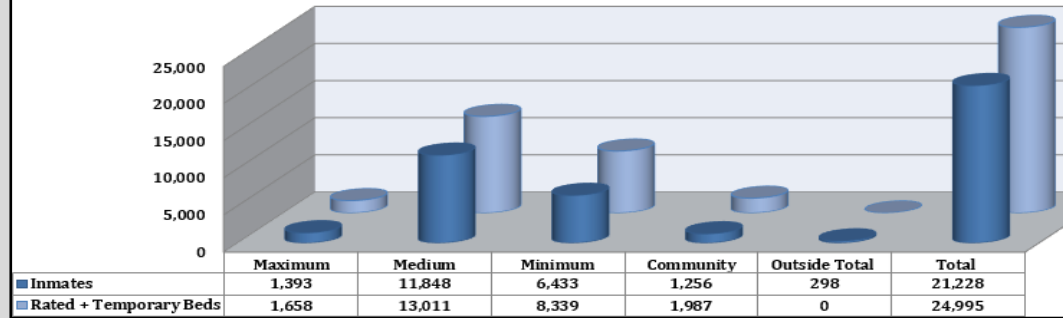
Jess Dunn Correctional Center – Interim Warden

Mr. Casey Hamilton began his career with the Texas Department of Criminal Justice where he served as a Correctional Officer assigned to Death Row at the Polunsky Unit in Livingston, Texas. In 2008, Mr. Hamilton transferred to the Oklahoma Department of Corrections as a Probation and Parole Officer for the Tulsa District. In 2012, he began working as an agent with the Office of Fugitive Apprehension and Investigations. Shortly after, in April of 2014, he transferred to James Crabtree Correctional Center as Deputy Warden. In September 2016, Mr. Hamilton was appointed as the acting Warden of the Northeast Correctional Center and in October he was confirmed as the Warden. Mr. Hamilton received his bachelor's degree from Northeastern State University in 2006.

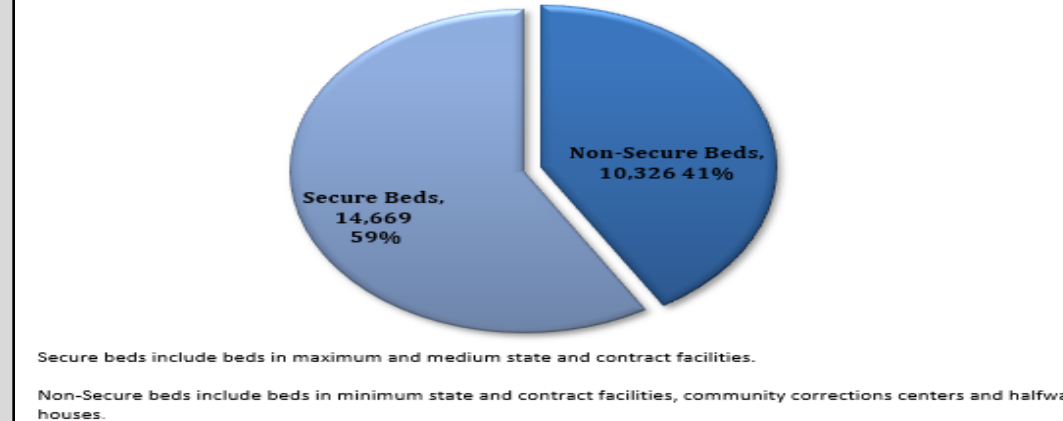
Incarcerates

	Females	Males	Total
Grand Total			
Current Population	2,166	19,062	21,228
Population Last Year	1,801	19,882	21,683
Change	365	(820)	(455)
State Facilities			
Current Population	2,029	14,463	16,492
Population Last Year	1,698	15,327	17,025
Change	331	(864)	(533)
Private Prisons			
Current Population	0	4,246	4,246
Population Last Year	0	4,263	4,263
Change	0	(17)	(17)
County Jail Contracts			
Current Population	0	0	0
Population Last Year	0	11	11
Change	0	(11)	(11)
Halfway Houses			
Current Population	78	114	192
Population Last Year	96	77	173
Change	(18)	37	19
Out Count			
Current Population	59	239	298
Population Last Year	7	204	211
Change	52	35	87
County Jail Transfers Pending			
Current Population	28	1,010	1,038
Population Last Year	61	1,044	1,105
Change	(33)	(34)	(67)

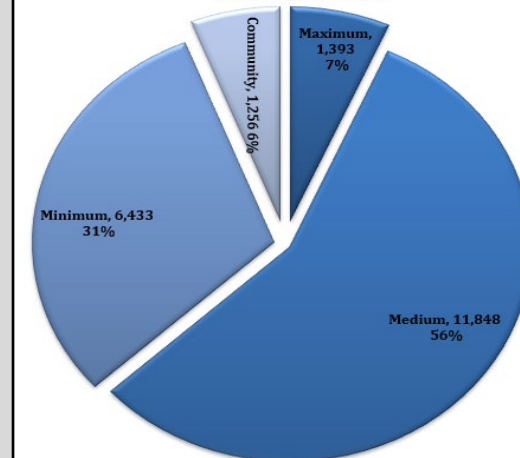
Inmate and Bed Distribution December 31, 2021



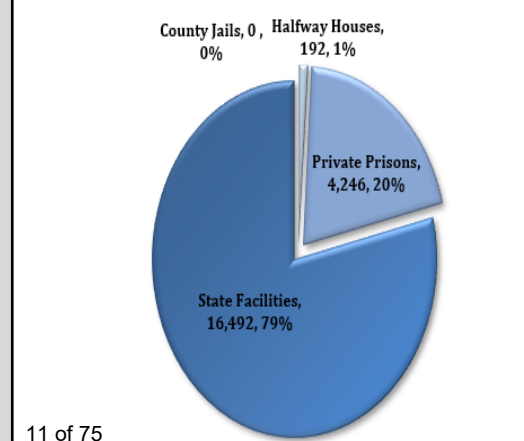
Percentage of Inmates in Secure and Non-Secure Beds December 31, 2021



Inmate Distribution by Security Level December 31, 2021



INMATES IN STATE FACILITIES VS. CONTRACT FACILITIES DECEMBER 31, 2021



Community Offenders

	Females	Males	Total
Community Supervision			
Current Population	5,237	18,476	23,713
Population Last Year	6,716	23,198	29,914
Change	(1,479)	(4,722)	(6,201)
Probation Supervision			
Current Population	4,165	14,698	18,863
Population Last Year	5,448	18,838	24,286
Change	(1,283)	(4,140)	(5,423)
Parole Supervision			
Current Population	421	1,937	2,358
Population Last Year	529	2,418	2,947
Change	(108)	(481)	(589)
GPS			
Current Population	60	130	190
Population Last Year	112	243	355
Change	(52)	(113)	(165)
Community Sentencing			
Current Population	591	1,711	2,302
Population Last Year	627	1,699	2,326
Change	(36)	12	(24)
Total System Population			
Current Population	7,431	38,548	45,979
Population Last Year	8,578	44,124	52,702
Change	(1,147)	(5,576)	(6,723)

Board of Corrections – Population Analysis

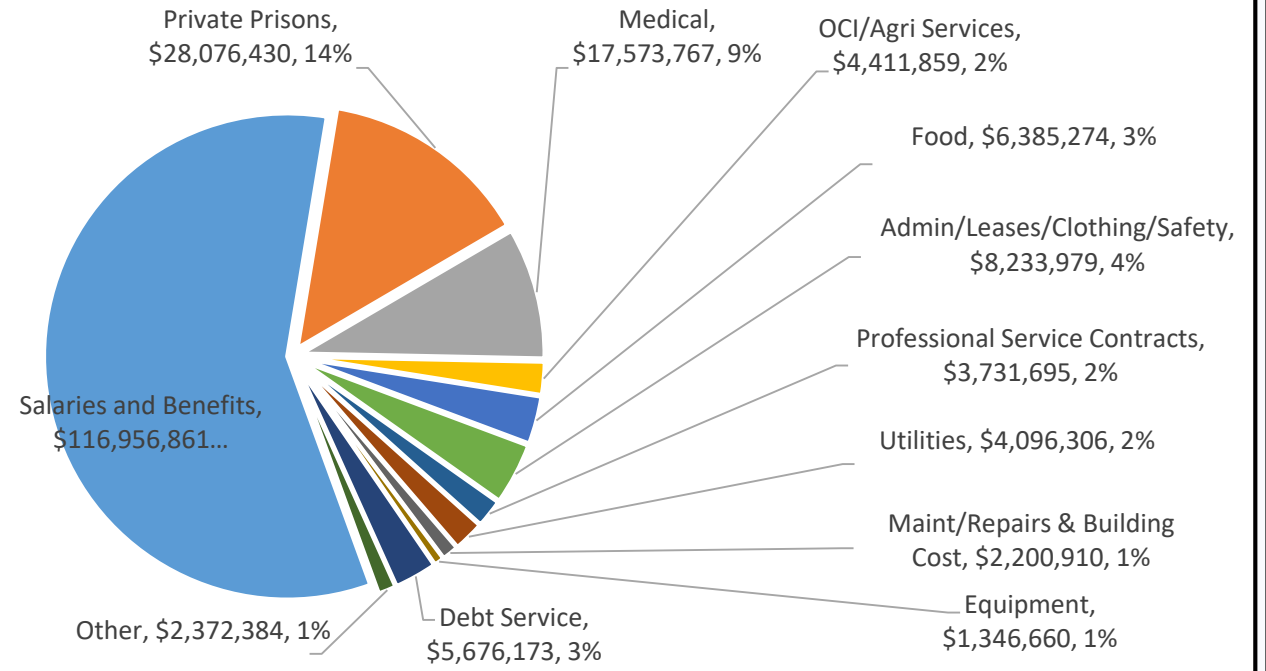


As of
December 31, 2021

BUDGET OVERVIEW

Department	Budget	Payroll Expenditures	Operating Expenditures	Total Expenditures	Available Budget Balance
Institutions	\$185,093,276	\$66,612,040	\$11,407,475	\$78,019,515	\$107,073,761
Probation & Parole	\$32,419,553	\$14,499,090	\$789,978	\$15,289,068	\$17,130,485
Community Corrections	\$20,683,429	\$8,087,873	\$940,411	\$9,028,284	\$11,655,145
Inmate Programs – GPS	\$25,293,295	\$8,439,478	\$1,161,846	\$9,601,324	\$15,691,971
Community Sentencing	\$3,938,775	\$470,798	\$773,628	\$1,244,426	\$2,694,349
Contracted Services	\$98,802,898	\$443,690	\$35,158,978	\$35,602,668	\$63,200,231
General Operations	\$43,178,447	\$1,493,876	\$15,130,154	\$16,624,030	\$26,554,417
Central Office Operations	\$35,149,451	\$15,437,656	\$611,273	\$16,048,929	\$19,100,522
Divisional Operations	\$31,699,860	\$4,734,326	\$6,444,270	\$11,178,595	\$20,521,265
Health Services	\$100,311,304	\$15,951,838	\$21,825,207	\$37,777,045	\$62,534,259
Information Technology	\$24,225,831		\$5,235,561	\$5,235,561	\$18,990,270
Prison Industries	\$25,289,473	\$3,654,019	\$5,472,202	\$9,126,221	\$16,163,252
TOTAL	\$626,085,592	\$139,824,684	\$104,950,982	\$244,775,666	\$381,309,926

EXPENDITURES



BUDGET UPDATE

as of December 31, 2021

TRENDED SURPLUS / (DEFICIT)

Payroll	\$26,942,052
Medical	\$9,088,480
Contract Beds	
Private Prisons	\$7,822,175
Halfway Houses	\$652,805
Contract County Jails	\$117,393
Jail Backup	-
GRAND TOTAL	\$44,622,905

STAFFING LEVELS

	Budget	December	Over/(Under)
Correctional Officers	1,759	1,252	(507)
Probation Officers	327	261	(66)
Medical	398	330	(68)
Other	1,969	1,747	(222)
Total Staff	4,453	3,590	(863)

JAIL BACKUP TRANSPORT REIMBURSEMENT

\$233,129
Prior Year Expenditures

\$500,000
Current Budget

\$80,589
Expenditures

16.12%
Expended

OFFENDER MANAGEMENT SYSTEM

\$5,941,177
Prior Year Expenditures

\$9,235,258
Current Budget

\$1,390,816
Expenditures

15.06%
Expended

CONSTRUCTION & MAINTENANCE BOND

\$116,500,000
Bond Proceeds

\$0
Pre-Encumbrance

\$(16,399,108)
Encumbrance

\$(97,600,223)
Expenditures

\$2,500,670
Balance

SMART Project Status Update

as of 01/18/2022

Master Menu

Goal – 3/1/2022 Current Status: ● ● ●

Sarah Stitt Act

Goal – 7/1/2022 Current Status: ● ● ●

Medicaid Enrollment

Goal – 7/1/2022 Current Status: ● ● ●

Diversity, Equity and Inclusion Council

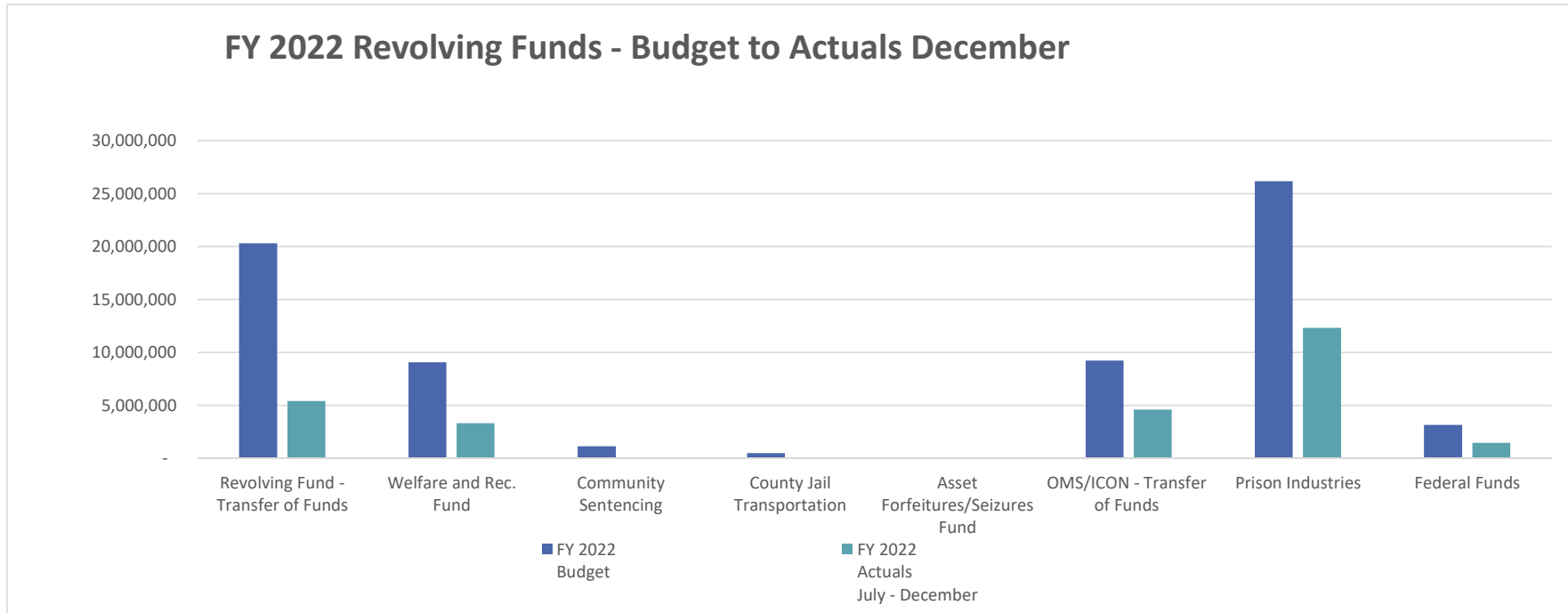
Goal – 7/1/2022 Current Status: ● ● ●

Three Year Expenditure Comparison

	FY 22 July - December	% Change from FY 21	FY 21 July - December	% Change from FY 20	FY 20 July - December
Salaries and Benefits					
Salaries	\$ 86,078,874	-7.33%	\$ 92,884,407	-2.40%	\$ 95,168,045
Overtime	9,351,793	11.32%	8,400,968	-12.07%	9,553,893
Insurance	23,166,558	-10.97%	26,022,418	-1.28%	26,358,592
Retirement	21,227,459	-6.30%	22,655,314	-2.86%	23,322,879
Contract Beds	19,467	131.93%	8,393	-30.29%	12,041
Private Prisons	31,738,295	0.86%	31,468,482	-20.68%	39,673,223
Halfway Houses	1,008,185	2.86%	980,200	-74.43%	3,834,004
Contracted County Jails	10,719	-76.76%	46,116	29.49%	35,613
Jail Backup	2,301,723	-46.12%	4,272,107	113.48%	2,001,159
Jail Backup Transportation Reim	80,589	9.71%	73,459	-49.43%	145,260
Medical Services	17,853,396	-4.18%	18,631,844	10.69%	16,832,255
Hep C Treatment	3,971,811	140.43%	1,651,931	-69.83%	5,475,557
Institutions	11,407,475	-3.39%	11,808,222	-4.51%	12,366,497
Probation and Parole	789,978	8.35%	729,131	3.60%	703,818
Community Corrections	940,411	1.92%	922,705	-23.33%	1,203,409
Inmate Programs	1,161,846	-11.61%	1,314,527	-23.19%	1,711,417
Community Sentencing	773,628	3.72%	745,854	-36.39%	1,172,469
General Operations	8,004,154	5.94%	7,555,009	30.63%	5,783,554
NFCC Lease	7,126,000	18.77%	6,000,000	9.09%	5,500,000
Central Office Operations	611,273	24.98%	489,113	-35.19%	754,720
Divisional Operations	6,444,270	15.45%	5,582,007	-14.22%	6,507,703
IT	3,844,744	7.55%	3,574,969	4.55%	3,419,269
Offender Management System	1,390,816	-30.76%	2,008,657	3028.46%	64,206
OCI / Agri-Services	5,472,202	-5.11%	5,766,977	-20.44%	7,248,716
	<u>\$ 244,775,666</u>	<u>-3.48%</u>	<u>\$ 253,592,810</u>	<u>-5.67%</u>	<u>\$ 268,848,299</u>

Three Year Revolving Fund Comparison

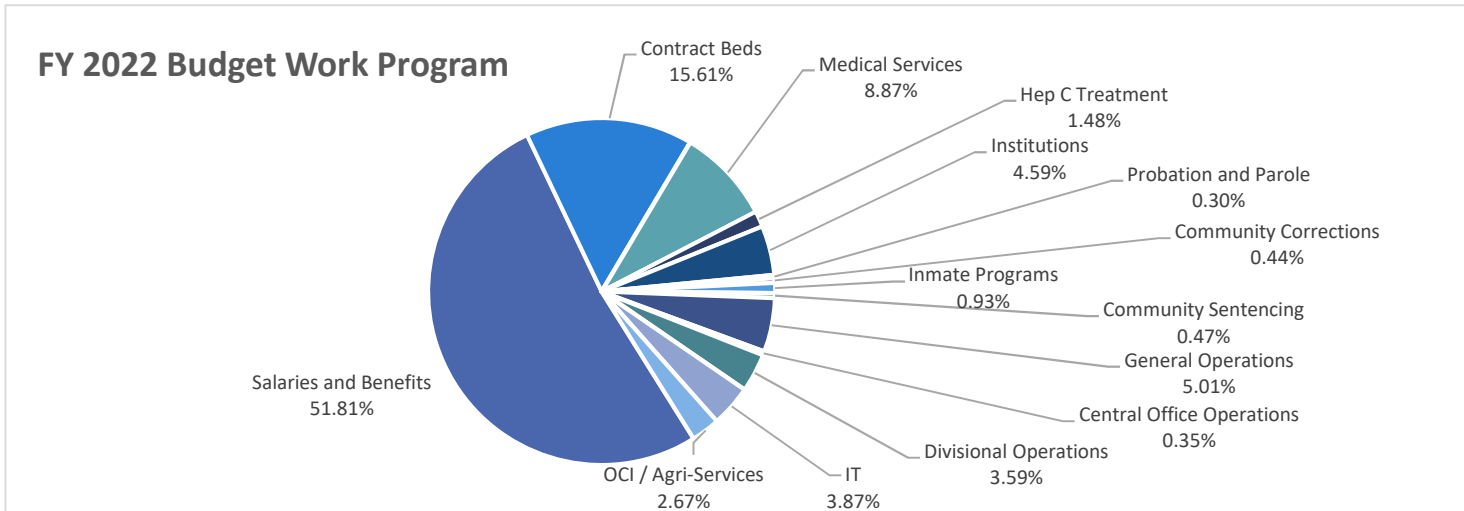
	FY 2022 Budget	FY 2022 Actuals July - December	% Change from FY 21	FY 2021 Actuals July - December	% Change from FY 20	FY 2020 Actuals July -December
200 Revolving Fund - Transfer of Funds	20,313,640	5,412,211	-54.92%	12,006,427	83.24%	6,552,342
205 Welfare and Rec. Fund	9,066,289	3,302,545	-21.85%	4,225,672	9.67%	3,852,933
210 Community Sentencing	1,147,325	43,991	-7.91%	47,770	-23.01%	62,046
225 County Jail Transportation	500,000	-		-		1,000,000
230 Asset Forfeitures/Seizures Fund	-	-	0.00%	-	0.00%	-
235 OMS/ICON - Transfer of Funds	9,235,258	4,617,630	0.00%	-	0.00%	-
280 Prison Industries	26,153,573	12,323,104	8.92%	11,314,022	-12.18%	12,882,600
410 & 430 Federal Funds	3,148,054	1,450,831	132.33%	624,478	-50.86%	1,270,728
	\$ 69,564,139	\$ 27,150,312		\$ 28,218,369		\$ 25,620,649



FY 2021 Budget Work Program

	Current Budget	Expenditures	Encumbrances	Available Balance
Salaries and Benefits	\$ 324,373,011	\$ 139,824,684	\$ 2,655,274	\$ 181,893,053
Contract Beds	97,750,033	35,158,978	53,865,661	\$ 8,725,394
Medical Services	55,512,763	17,853,396	34,722,068	\$ 2,937,299
Hep C Treatment	9,240,000	3,971,811	4,277,689	\$ 990,500
Institutions	28,758,761	11,407,475	16,057,884	\$ 1,293,402
Probation and Parole	1,888,049	789,978	746,153	\$ 351,918
Community Corrections	2,779,972	940,411	1,710,469	\$ 129,092
Inmate Programs	5,823,119	1,161,846	3,444,054	\$ 1,217,218
Community Sentencing	2,947,975	773,628	842,904	\$ 1,331,443
General Operations	31,354,447	15,130,154	13,107,374	\$ 3,116,920
Central Office Operations	2,203,781	611,273	769,457	\$ 823,051
Divisional Operations	22,496,600	6,444,270	10,821,757	\$ 5,230,574
IT	24,225,831	5,235,561	13,607,361	\$ 5,382,909
OCI / Agri-Services	16,731,250	5,472,202	6,796,674	\$ 4,462,375
Grand Total	\$ 626,085,592	\$ 244,775,666	\$ 163,424,777	\$ 217,885,149

FY 2022 Budget Work Programs includes all funding sources.



Oklahoma Department of Corrections

ICON Project

Expenditures as of December 31, 2021

	Year 1	Year 2	Year 3	
	FY20 Expenditures	FY21 Expenditures	FY22 Expenditures	Total
Appropriation				
Staffing				
Total Staffing	612,232.10	668,764.38		1,280,996
American Airlines				-
Airline tickets Laura Pitman, Lisa Burlingame, Anji Mayfield, and Donnie Martin to travel to Springfield, Illinois Department of Corrections July 16 - 21, 2018 to review their project experience, structure, change management, and development procedures of the OMS system.	2,277.41			2,277
Flight for Mr. Carpenter to Tallahassee Florida for OMS meeting with ICON System Implementer		436.90		437
Enterprise Rent a Car				-
Car Rental for Mr. Carpenter for ICOM OMS Project meeting		280.83		281
Amazon				-
External speakers and auxiliary cables for training rooms for new offender management system implementation, various video connections, cables and surge protectors		934.85		935
Staples				-
Binding spines for post training exercises in new OMS/ICON system. Plastic covers for use with a comb binding system, batteries for mouse and keyboards		471.34		471
Electronic Signature Pad Topaz SigLite Wired signature terminal T-S460-HSB-R (500)		47,445.00		47,445
Holiday Inn				-
Lodging for training facilitators helping with OMS/ICON training		4,246.60		4,247
Per Diem				-
Per Diem for ICON training, Brandi Chamberlain, Cindy Farmer, LeMarlon Earl, Marcus Lee		1,285.50		1,286
Marriott Hotel				-
1 night Lodging for Lisa Burlingame, ICON training in OKC		118.69		119
OCI	1,375.00			1,375
Office Furniture				-
American Airlines	602.99			603

Oklahoma Department of Corrections

ICON Project

Expenditures as of December 31, 2021

	Year 1	Year 2	Year 3	
	FY20 Expenditures	FY21 Expenditures	FY22 Expenditures	Total
Airline Ticket for Lisa Burlingame to attend the annual Technology Summit in Scottsdale, Arizona June 2-5, 2019 for educational opportunities beneficial to the technology and data standardization and analysis related projects also to keep abreast of emerging market trends in the offender management system industry and common areas of concern for other states that are further in the upgrading process				-
OMES				-
SHI licenses for Visio-a flowcharting software	1,044.00			1,044
Newspaper Ad to solicit space for the OMS Project Team (This includes ad placement cost and a 15% fee to OMES for placing the ad)	39.05			39
WO to create VPN setup between Azure and the OK DOC network for the Training and Production environments		180.00		180
P-Card AO	8,776.76			8,777
P-Card Expenses for OMS Project Related Costs				-
KPMG	270,000.00	432,000.00	152,000.00	854,000
Provision of Independent Verification and Validation and Technical Advisory Services for the modernization of the ODOC Offender Management System.				-
LSG	128,428.00	75,925.00		204,353
Project management of the OMS modernization project to ensure timely deliverables and maintains accountability for budgets and other resources				-
Arrowhead Consulting Solutions		364,467.33	169,490.00	533,957
Provide organizational change management services as part of the offender management modernization project.				-
Marquis Software Development	1,716,145.37	4,303,471.07	1,066,638.30	7,086,255
Development of ODOC Offender Management System and related services, maintenance and support, and enhancements				-
38/Santa Fe LLC	11,222.49			11,222
OMS Project Office Lease Space located at 3815 N. Santa Fe Ste. 124				-
NTT Data			2,688.00	2,688

Oklahoma Department of Corrections

ICON Project

Expenditures as of December 31, 2021

	Year 1	Year 2	Year 3	
	FY20 Expenditures	FY21 Expenditures	FY22 Expenditures	Total
Wyse 5470-14" Non Touch Screen Thin Client- 3000071425180.1 (100)				-
KCDS Holdings	11,222.49	41,149.13		52,372
OMS Project Office Lease Space located at 3815 N. Santa Fe Ste. 124				-
				-
Total Professional Services/Operating	2,151,133.56	5,272,412.24	1,390,816.30	8,814,362.10
Grand Total	\$ 2,763,365.66	\$ 5,941,176.62	\$ 1,390,816.30	\$ 10,095,358.58

Oklahoma Department of Corrections
 HB1374 - County Jail Transport Reimbursement
 FY 2022 Quarterly Expenditure Report

County	July		August		September		First Quarter Total	October		November		December		Second Quarter Total	Grand Total
	Hourly Pay	Mileage	Hourly Pay	Mileage	Hourly Pay	Mileage		Hourly Pay	Mileage	Hourly Pay	Mileage	Hourly Pay	Mileage		
ADAIR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ALFALFA	-	-	128.94	215.04	-	-	343.98	-	-	149.57	223.44	-	-	373.01	716.99
ATOKA	-	-	-	-	294.00	347.76	641.76	120.00	124.32	-	-	-	-	244.32	886.08
BEAVER	-	-	168.40	294.56	-	-	462.96	-	-	-	-	303.12	589.12	892.24	1,355.20
BECKHAM	-	-	-	-	311.22	546.56	857.78	316.16	535.36	227.24	365.12	-	-	1,443.88	2,301.66
BLAINE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BRYAN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CADDO	-	-	528.00	666.96	313.50	322.56	1,831.02	-	-	-	-	462.00	624.40	1,086.40	2,917.42
CANADIAN	125.40	84.00	-	-	-	-	209.40	-	-	-	-	-	-	-	209.40
CARTER	-	-	191.00	263.76	196.61	240.80	892.17	-	-	-	-	184.32	261.52	445.84	1,338.01
CHEROKEE	109.48	165.76	188.76	193.76	-	-	657.76	-	-	234.06	396.48	-	-	630.54	1,288.30
CHOCTAW	93.52	193.20	-	-	-	-	286.72	72.88	155.12	79.50	203.84	-	-	511.34	798.06
CIMARRON	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CLEVELAND	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
COAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
COMANCHE	163.52	224.56	331.09	444.08	58.16	124.88	1,346.29	229.97	343.84	744.71	524.72	600.36	551.60	2,995.20	4,341.49
COTTON	-	-	-	-	56.28	124.88	181.16	50.92	123.76	107.20	123.76	-	-	405.64	586.80
CRAIG	-	-	-	-	238.56	175.84	414.40	-	-	212.80	389.76	713.26	603.68	1,919.50	2,333.90
CREEK	-	-	-	-	17.45	48.16	65.61	56.71	122.64	17.45	48.16	-	-	244.96	310.57
CUSTER	-	-	273.69	426.72	-	-	700.41	-	-	-	-	-	-	-	700.41
DELAWARE	-	-	338.73	246.96	-	-	585.69	-	-	-	-	-	-	-	585.69
DEWEY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ELLIS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GARFIELD	126.21	136.08	607.01	591.36	492.82	461.44	2,414.92	96.16	157.36	480.80	389.20	601.00	518.56	2,243.08	4,658.00
GARVIN	-	-	-	115.92	-	-	115.92	-	35.28	-	105.28	-	35.28	175.84	291.76
GRADY	103.47	47.04	48.04	47.04	87.48	72.80	405.87	101.75	72.80	148.00	50.96	49.06	35.84	458.41	864.28
GRANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GREER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HARMON	-	-	-	-	-	-	-	-	-	-	-	202.50	388.64	591.14	591.14
HARPER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HASKELL	-	-	57.00	179.20	-	-	236.20	180.00	355.04	-	-	57.00	175.84	767.88	1,004.08
HUGHES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JACKSON	-	-	190.20	351.12	79.25	156.80	777.37	-	-	253.61	518.00	301.15	342.16	1,414.92	2,192.29
JEFFERSON	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
JOHNSTON	-	-	-	-	-	-	-	57.80	78.96	87.32	136.64	-	-	360.72	360.72
KAY	-	-	416.94	360.64	148.07	122.64	1,048.29	219.90	133.28	661.27	516.32	-	-	1,530.77	2,579.06

Oklahoma Department of Corrections
 HB1374 - County Jail Transport Reimbursement
 FY 2022 Quarterly Expenditure Report

County	July		August		September		First Quarter Total	October		November		December		Second Quarter Total	Grand Total
	Hourly Pay	Mileage	Hourly Pay	Mileage	Hourly Pay	Mileage		Hourly Pay	Mileage	Hourly Pay	Mileage	Hourly Pay	Mileage		
KINGFISHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KIOWA	-	-	60.00	132.16	-	-	192.16	-	-	75.00	134.40	-	-	209.40	401.56
LATIMER	-	-	-	-	85.68	153.44	239.12	90.00	63.28	93.75	150.08	181.44	163.52	742.07	981.19
LEFLORE	-	-	215.99	423.92	-	-	639.91	170.80	191.52	158.63	394.80	-	-	915.75	1,555.66
LINCOLN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LOGAN	-	-	-	-	90.00	153.44	243.44	30.00	57.12	-	-	-	-	87.12	330.56
LOVE	-	-	76.69	96.32	-	-	173.01	-	-	68.48	148.40	145.52	247.52	609.92	782.93
MAJOR	-	-	-	-	-	-	-	-	-	-	-	298.65	426.72	725.37	725.37
MARSHALL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MAYES	-	-	-	-	139.58	216.72	356.30	109.67	154.00	-	-	-	-	263.67	619.97
McCLAIN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
McCURTAIN	-	-	-	-	1,274.95	856.80	2,131.75	-	-	-	-	-	-	-	2,131.75
McINTOSH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MURRAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MUSKOGEE	176.35	175.84	251.41	272.16	221.76	245.28	1,342.80	117.05	131.04	204.89	309.12	150.25	170.80	1,083.15	2,425.95
NOBLE	-	-	71.52	120.96	-	-	192.48	-	-	67.96	116.48	-	-	184.44	376.92
NOWATA	-	-	-	-	486.00	554.40	1,040.40	-	-	-	-	176.00	201.60	377.60	1,418.00
OKFUSKEE	-	-	84.88	162.40	-	-	247.28	-	-	-	-	-	-	-	247.28
OKLAHOMA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OKMULGEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OSAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTTAWA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PAWNEE	71.78	133.56	79.75	133.84	-	-	418.93	-	-	-	-	-	-	-	418.93
PAYNE	-	-	-	-	61.88	67.20	129.08	270.00	224.00	56.25	67.20	95.63	112.00	825.08	954.16
PITTSBURG	-	-	-	-	-	-	-	122.38	236.88	-	-	-	-	359.26	359.26
PONTOTOC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
POTTAWATOMIE	-	-	-	-	228.63	133.84	362.47	-	-	45.63	24.64	155.75	84.56	310.58	673.05
PUSHMATAHA	-	-	165.00	150.08	-	-	315.08	-	-	-	-	-	-	-	315.08
ROGER MILLS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ROGERS	-	-	-	-	558.00	885.36	1,443.36	-	-	288.00	199.36	-	-	487.36	1,930.72
SEMINOLE	-	-	52.61	61.60	52.61	68.32	235.14	-	-	41.33	66.64	33.82	57.12	198.91	434.05
SEQUOYAH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
STEPHENS	187.00	277.20	179.98	206.08	352.82	415.52	1,618.60	112.50	203.84	-	-	-	-	316.34	1,934.94
TEXAS	496.42	689.36	233.10	346.08	279.72	254.24	2,298.92	497.08	670.88	781.12	1,016.40	-	-	2,965.48	5,264.40
TILLMAN	-	-	-	-	187.50	176.96	364.46	165.00	154.56	-	-	-	-	319.56	684.02

Oklahoma Department of Corrections
 HB1374 - County Jail Transport Reimbursement
 FY 2022 Quarterly Expenditure Report

County	July		August		September		First Quarter Total	October		November		December		Second Quarter Total	Grand Total
	Hourly Pay	Mileage	Hourly Pay	Mileage	Hourly Pay	Mileage		Hourly Pay	Mileage	Hourly Pay	Mileage	Hourly Pay	Mileage		
TULSA CO CJA	-	-	2,021.50	748.72	-	-	2,770.22	1,183.00	664.72	5,317.00	2,670.08	-	-	9,834.80	12,605.02
WAGONER	459.20	376.32	244.26	370.72	-	-	1,450.50	102.59	93.52	83.05	147.28	683.90	351.12	1,461.46	2,911.96
WASHINGTON	260.16	195.44	78.20	159.04	121.65	98.56	913.05	42.20	79.52	84.40	160.16	-	-	366.28	1,279.33
WASHITA	-	-	88.75	132.16	93.19	141.68	455.78	79.88	132.16	-	-	-	-	212.04	667.82
WOODS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WOODWARD	-	-	-	-	-	-	-	147.76	218.40	-	-	-	-	366.16	366.16
Total	2,372.51	2,698.36	7,371.44	7,913.36	6,527.37	7,166.88	34,049.92	4,742.16	5,513.20	10,769.02	9,596.72	5,394.73	5,941.60	41,957.43	76,007.35

Funding Reconciliation

HB 1374 Appropriation	1,000,000
FY 2020	(242,490)
FY 2021	(233,129)
FY 2022	(76,007)
Fund Balance	<u>\$ 448,373</u>

Oklahoma Department of Corrections
Construction and Maintenance Bond Projects
Expenditures as of January 07, 2022

Bond Proceeds	\$	116,500,000.00
Pre-Encumbrance	\$	-
Encumbrance	\$	(16,399,107.50)
Expenditures	\$	(97,600,222.79)
Total Remaining	\$	2,500,669.71

Facilities	Expenditures	% of Expenditures
Dick Conner Correctional Center (DCCC)	15,026,160.74	15.65%
Eddie Warrior Correctional Center (EWCC)	2,787,892.70	2.90%
Howard McLeod Correctional Center (HMCC)	2,157,660.13	2.25%
Jackie Brannon Correctional Center (JBCC)	4,955,318.16	5.16%
Jess Dunn Correctional Center (JDCC)	4,093,554.97	4.26%
Jim E. Hamilton Correctional Center (JEHCC)	1,760,282.29	1.83%
Mack Alford Correctional Center (MACC)	7,236,371.43	7.54%
Northeast Oklahoma Correctional Center (NEOCC)	569,079.34	0.59%
Oklahoma State Penitentiary (OSP)	14,021,398.74	14.60%
Bill Johnson Correctional Center (BJCC)	423,586.56	0.44%
James Crabtree Correctional Center (JCCC)	997,316.16	1.04%
John Lilley Correctional Center (JLCC)	4,253,056.01	4.43%
Joseph Harp Correctional Center (JHCC)	11,515,434.70	11.99%
Kate Barnard Correctional Center (KBCC)	1,730,730.03	1.80%
Lexington Assessment and Reception Center (LARC)	9,775,189.78	10.18%
Mabel Bassett Correctional Center (MBCC)	3,038,757.67	3.16%
William S. Key Correctional Center (WSKCC)	-	0.00%
Clara Waters Community Corrections Center (CWCCC)	338,932.44	0.35%
Enid Community Corrections Center (ECCC)	57,360.92	0.06%
Lawton Community Corrections Center (LCCC)	1,542,686.41	1.61%
Oklahoma City Community Corrections Center (OKCCC)	419,199.37	0.44%
Oklahoma State Reformatory (OSR)	8,356,250.98	8.70%
Union City Community Corrections Center (UCCCC)	942,508.15	0.98%
Other Projects	1,601,495.11	1.67%
Total	\$ 97,600,222.79	

Oklahoma Department of Corrections
FY 2022 Appropriation as of December 2021

Account Code	Budgeted	Expenditures	Encumbered	Pre-Encumbered	Committed	Balance
11,12,13 Payroll, Insurance, FICA and Retirement	\$ 315,033,479.00	\$ 135,958,807.06	\$ 2,655,273.58	\$ -	\$ 138,614,080.64	\$ 176,419,398.36
15 Professional Services	98,530,113.49	41,232,954.14	52,126,608.80	2,131.80	93,361,694.74	5,168,418.75
17 Moving Expenses	100,000.00	25,534.00	184,466.00	-	210,000.00	(110,000.00)
19 Flexible Benefits	370,000.00	114,763.72	195,236.28	-	310,000.00	60,000.00
21, 22 Travel	872,552.00	304,106.87	119,619.83		423,726.70	448,825.30
31 Miscellaneous Administrative Expenses	18,945,238.00	7,200,092.91	9,092,351.23	1,446.00	16,293,890.14	2,651,347.86
32 Rent Expense	17,243,999.00	8,449,770.43	7,463,590.30	27,100.30	15,940,461.03	1,303,537.97
33 Maintenance & Repair Expense	7,459,282.00	2,207,854.47	1,466,617.87	-	3,674,472.34	3,784,809.66
34 Specialized Supplies and Materials	46,571,426.19	19,183,609.90	25,737,999.04	-	44,921,608.94	1,649,817.25
35 Production, Safety and Security	3,445,478.00	308,080.32	1,699,241.87	-	2,007,322.19	1,438,155.81
36 General Operating Expenses	582,252.00	196,302.85	295,971.25	-	492,274.10	89,977.90
37 Shop Supplies	2,368,108.50	915,034.35	625,049.46	-	1,540,083.81	828,024.69
41 Property Furniture and Equipment	4,309,520.00	652,127.33	309,922.71	441.20	962,491.24	3,347,028.76
42 Library Equipment and Resources	8,267.00	-	-	-	-	8,267.00
43 Lease Purchase	195,888.00	97,872.72	98,864.67	-	196,737.39	(849.39)
44 Live Stock – Poultry	1,916.00	-	-	45,000.00	45,000.00	(43,084.00)
45,46,47 Building Construction and Renovation	-	-	-	-	-	-
48 Bond Payment	11,961,164.00	5,794,103.96	6,165,708.46	-	11,959,812.42	1,351.58
49 Inter-Agency Payments	-	-	-	-	-	-
51 Inmate Pay and Health Services	1,000,000.00	226,146.48	635,052.70	-	861,199.18	138,800.82
52 Scholarships, Tuition and other incentives	15,500.00	-	-	-	-	15,500.00
53 Refunds, Indemnities, and Restitution	-	(40.03)	-	-	(40.03)	40.03
54 Jail Back Up and others	9,115,300.00	2,461,362.75	6,890,855.25	-	9,352,218.00	(236,918.00)
55,59 Assistance Payments to Agencies	-	-	-	-	-	-
60 Authority Orders	-	-	4,703,462.12	-	4,703,462.12	(4,703,462.12)
61 Loans, Taxes, and other Disbursements	2,970.00	933.51	902.66	-	1,836.17	1,133.83
62 Transfers – Inmate Medical Payments	18,389,000.00	3,704,460.33	10,837,539.65	-	14,541,999.98	3,847,000.02
64 Merchandise for Resale	-	-	-	-	-	-
TOTAL	\$ 556,521,453.18	\$ 229,033,878.07	\$ 131,304,333.73	\$ 76,119.30	\$ 360,414,331.10	\$ 196,107,122.08

Funding						
10511 Carryover	521,406.51	521,406.51	-	-	521,406.51	-
19021 Carryover	700.00		700.00		700.00	-
19102 Duties	50,000,000.00	28,147,342.80	21,852,657.20		50,000,000.00	-
19111 Carryover	20,955,700.67	4,148,240.33	16,807,460.32		20,955,700.65	0.02
19201 Duties	483,463,932.00	194,718,848.35	92,561,842.29	76,119.30	287,356,809.94	196,107,122.06
38302 Opioid Lawsuit Settlement Fund	1,579,714.00	1,498,040.08	81,673.92	-	1,579,714.00	-
TOTAL	\$ 556,521,453.18	\$ 229,033,878.07	\$ 131,304,333.73	\$ 76,119.30	\$ 360,414,331.10	\$ 196,107,122.08
					Remaining Payroll	176,419,398.36
						\$ 19,687,723.72

Oklahoma Department of Corrections
Statement of Revenues, Expenditures and Changes in Fund Balances
Non-Appropriated Funds
As of July 1, 2021 through December 31, 2021

		200 Fund	205 Fund	210 Fund	225 Fund	235 Fund	280 Fund	Funds
Revenue	Revenues							
Code	Current:							
428199	Disbursement Fees	\$ 10,294.74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,294.74
433107	Sale of Contraband	64,726.50	-	-	-	-	-	64,726.50
433147	Bank Charge Back / Returned Check Fee	-	-	-	-	-	-	-
433199	Other Fines, Forfeits, Penalties (Admin. Fees, Inst. Debts)	58,505.77	-	43,991.17	-	-	-	102,496.94
441105	Interest on Investments	102,600.05	5,799.22	-	-	-	35,553.12	143,952.39
443103	Rent from Land & Buildings	15,370.75	-	-	-	-	-	15,370.75
451101	Right - of - Way Easements	4,501.42	-	-	-	-	-	4,501.42
451101	Insurance and Other Reimbursement for Damages	22,062.38	-	-	-	-	-	22,062.38
452005	Reimbursement for Administrative Expense (PPWP)	93,140.66	-	-	-	-	-	93,140.66
452117	Reimbursement of Data Processing Fees	-	-	-	-	-	-	-
453003	Reimbursement for Travel Expense	-	-	-	-	-	-	-
455201	Federal Reimbursements	84,098.83	-	-	-	-	-	83,928.23
456101	Federal Funds Rec'd from Non-Gov. Ag.	60,000.00	-	-	-	-	-	60,000.00
458101	Refunded Money Previously Disbursed - Goods & Services	99,030.51	-	-	-	-	-	99,030.51
458105	Reimbursement for Funds Expended (Refunds - Payroll Reim.)	15,189.01	-	-	-	-	-	15,189.01
459171	Program Income (Dog Programs)	274.21	-	-	-	-	-	274.21
459199	Other Grants, Refunds and Reimbursements (P-card Rebate)	235,638.78	-	-	-	-	25,773.37	261,412.15
471122	Farm Products General	-	-	-	-	-	4,699,071.14	4,699,071.14
473105	Charge for Service - (Water Treatment Plant)	19,250.00	-	-	-	-	-	19,250.00
473176	Laboratory and Medical Services	87,894.73	-	-	-	-	-	87,894.73
474105	Sale of Documents (Copies)	12,707.28	-	-	-	-	-	12,707.28
474131	Sale of Merchandise	14,000.00	-	-	-	-	7,543,039.21	7,557,039.21
474124	Canteen and Concession Income	-	3,296,745.38	-	-	-	-	3,296,745.38
478105	Registration Fees	-	-	-	-	-	-	-
479121	Paper & Other Recyclable Materials	-	-	-	-	-	-	-
479131	Notification of Confinement - Social Security Admin	36,200.00	-	-	-	-	-	36,200.00
481102	Contributions - Patients & Inmates	21,992.85	-	-	-	-	2,178.11	24,170.96
481121	Probation & Parole Fees, DNA Fees, GPS Fees, Restitution Fees	1,391,397.06	-	-	-	-	-	1,391,397.06
482101	Deposits by Patients and Offenders (Program Fees - Work Release)	2,571,257.81	-	-	-	-	17,488.79	2,588,746.60
483607	Sale of Salvage	42,523.05	-	-	-	-	-	42,523.05
483612	Sale of Land and/or Land Improvements	-	-	-	-	-	-	-
	Total Revenues	5,062,656.39	3,302,544.60	43,991.17	-	-	12,323,103.74	20,732,125.30
Account	Expenditures							
Code	Current:							
11,12,13	Payroll	35,270.90	-	-	-	-	3,693,380.82	3,728,651.72
15	Professional Services	1,566,391.83	948,551.00	10,251.95	-	321,490.00	166,218.96	3,012,903.74
21, 22	Travel	29,767.22	7,231.53	524.00	-	-	36,126.68	73,649.43
31	Misc. Admin. Expenses	6,138.54	225,466.73	191.50	-	-	426,344.45	658,141.22
32	Rent	44,078.99	76,542.18	-	-	2,688.00	24,244.26	147,553.43
33	Maintenance and Repair	498,345.16	339,941.66	-	-	-	475,165.71	1,313,452.53
34	Specialized Supplies and Materials	77,309.14	263,488.30	10,242.53	-	-	221,350.96	572,390.93
35	Production, Safety and Security	11,406.98	34,570.64	6,993.00	-	-	184,458.20	237,428.82
36	General Operating Expenses	4,752.41	76,270.97	-	-	-	36,276.56	117,299.94
37	Shop Expense	73,009.96	12,949.99	2,182.59	-	-	592,058.27	680,200.81
41	Furniture and Equipment	474,161.08	475,820.45	-	-	896,221.64	195,639.59	2,041,842.76
42	Library Equipment and Resources	-	1,155.31	-	-	-	572.84	1,728.15
43	Lease Purchases	-	-	-	-	-	-	-
44	Livestock and Poultry	-	-	-	-	-	-	-
45	Land and Right-of-way	-	-	-	-	-	-	-
46, 47	Building, Construction and Renovation	500.00	-	-	-	-	18,505.28	19,005.28
48	Debt Service	-	-	-	-	-	-	-
51	Inmate Pay and Health Services	39,488.18	1,201,012.67	-	-	170,416.66	1,078,892.26	2,489,809.77
52	Tuitions, Awards and Incentives	-	-	-	-	-	-	-
53	Refunds and Restitutions	24,606.92	377.92	-	-	-	-	24,984.84
54	Jail Backup, County Jails and Other	511,245.00	-	-	106,124.30	-	-	617,369.30
55	Payment to Gov. Sub-Division	-	-	-	-	-	-	-
59	Assistance Payments to Agencies	-	-	-	-	-	-	-
61	Loans, Taxes and other Disbursements	200.00	629.10	-	-	-	-	829.10
62	Transfers - Out Sourced Health Care	266,123.05	-	-	-	-	-	266,123.05
64	Merchandise for Resale	2,727.19	-	-	-	-	5,081,406.53	5,084,133.72
	Total Expenditures	3,665,522.55	3,664,008.45	30,385.57	106,124.30	1,390,816.30	12,230,641.37	21,087,498.54
	<i>Excess of Revenues Over (Under) Expenditures</i>	1,397,133.84	(361,463.85)	13,605.60	(106,124.30)	(1,390,816.30)	92,462.37	(355,373.24)
	Cash							
	Beginning Cash Balance	17,919,346.44	1,180,568.63	1,173,765.53	552,495.01	-	6,243,006.50	27,069,352.71
	Revenue Received this Year	5,062,656.39	3,302,544.60	43,991.17	-	-	12,323,103.74	20,732,125.30
	Expenditures made this Year	(3,665,522.55)	(3,664,008.45)	(30,385.57)	(106,124.30)	(1,390,816.30)	(12,230,641.37)	(21,087,498.54)
	Beginning Change in Liabilities	(79,878.15)	(72,302.34)	(1,029.50)	(2,579.63)	-	(234,924.68)	(390,714.30)
	Transfers (Cares Act Funds & OMS/ICON Funding)	349,554.98	-	-	-	4,617,630.00	-	4,967,184.98
	Adjustments	(346.66)	-	-	-	-	-	(346.66)
	Ending Cash Balance	\$ 19,585,810.45	\$ 746,802.44	\$ 1,186,341.63	\$ 443,791.08	\$ 3,226,813.70	\$ 6,100,544.19	\$ 31,290,103.49

Oklahoma Department of Corrections
Statement of Revenues, Expenditures and Changes in Fund Balances
Non-Appropriated Funds
For the Month of December 2021

	200 Fund	205 Fund	210 Fund	225 Fund	235 Fund	280 Fund	Funds
Revenue							
Code							
Revenues							
Current:							
428199 Disbursement Fees	\$ 1,307.42	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,307.42
433107 Sale of Contraband	-	-	-	-	-	-	-
433147 Bank Charge Back / Returned Check Fee	-	-	-	-	-	-	-
433199 Other Fines, Forfeits, Penalties (Admin. Fees, Inst. Debts)	12,526.58	-	5,242.99	-	-	-	17,769.57
441105 Interest on Investments	16,455.59	848.29	-	-	-	4,724.39	22,028.27
443103 Rent from Land & Buildings	2,711.60	-	-	-	-	-	2,711.60
451101 Insurance and Other Reimbursement for Damages	39.00	-	-	-	-	-	39.00
452005 Reimbursement for Administrative Expense (PPWP)	20,357.66	-	-	-	-	-	20,357.66
452117 Reimbursement of Data Processing Fees	-	-	-	-	-	-	-
453003 Reimbursement for Travel Expense	-	-	-	-	-	-	-
455201 Federal Reimbursements	20,530.57	-	-	-	-	-	20,530.57
456101 Federal Funds Rec'd from Non-Gov. Ag.	-	-	-	-	-	-	-
458101 Refunded Money Previously Disbursed - Goods & Services	-	-	-	-	-	-	-
458105 Reimbursement for Funds Expended (Refunds - Payroll Reim.)	1,865.50	-	-	-	-	-	1,865.50
459171 Program Income (Dog Programs)	-	-	-	-	-	-	-
459199 Other Grants, Refunds and Reimbursements (P-card Rebate)	95.15	-	-	-	-	-	95.15
471122 Farm Products General	-	-	-	-	-	560,574.81	560,574.81
473105 Charge for Service - (Water Treatment Plant)	-	-	-	-	-	-	-
473176 Laboratory and Medical Services	15,115.67	-	-	-	-	-	15,115.67
474105 Sale of Documents (Copies)	1,965.60	-	-	-	-	-	1,965.60
474131 Sale of Merchandise	14,000.00	-	-	-	-	1,544,237.55	1,558,237.55
474124 Canteen and Concession Income	-	292,848.30	-	-	-	-	292,848.30
478105 Registration Fees	-	-	-	-	-	-	-
479121 Paper & Other Recyclable Materials	-	-	-	-	-	-	-
479131 Notification of Confinement - Social Security Admin	-	-	-	-	-	-	-
481102 Contributions - Patients & Inmates	2,222.55	-	-	-	-	-	2,222.55
481121 Probation & Parole Fees, DNA Fees, GPS Fees, Restitution Fees	207,978.69	-	-	-	-	-	207,978.69
482101 Deposits by Patients and Offenders (Program Fees - Work Release)	461,489.82	-	-	-	-	-	461,489.82
483607 Sale of Salvage	19,131.10	-	-	-	-	-	19,131.10
483612 Sale of Land and/or Land Improvements	-	-	-	-	-	-	-
Total Revenues	797,792.50	293,696.59	5,242.99	-	-	2,109,536.75	3,206,268.83
Account							
Code							
Expenditures							
Current:							
11,12,13 Payroll	5,878.49	-	-	-	-	608,272.24	614,150.73
15 Professional Services	316,951.38	121,672.50	1,874.44	-	22,647.50	23,193.36	486,339.18
21, 22 Travel	3,962.22	1,253.00	-	-	-	5,243.00	10,458.22
31 Misc. Admin. Expenses	550.00	31,235.30	-	-	-	44,242.35	76,027.65
32 Rent	15,623.74	14,301.04	-	-	2,688.00	5,017.42	37,630.20
33 Maintenance and Repair	134,953.25	55,353.16	-	-	-	50,547.87	240,854.28
34 Specialized Supplies and Materials	3,622.96	31,273.43	8,787.00	-	-	14,260.52	57,943.91
35 Production, Safety and Security	1,509.72	1,093.62	1,602.00	-	-	24,894.49	29,099.83
36 General Operating Expenses	840.40	12,371.02	-	-	-	5,804.26	19,015.68
37 Shop Expense	6,375.04	8.35	627.33	-	-	99,836.44	106,847.16
41 Furniture and Equipment	410,278.02	25,673.51	-	-	237,806.66	81,085.40	754,843.59
42 Library Equipment and Resources	-	-	-	-	-	421.00	421.00
43 Lease Purchases	-	-	-	-	-	-	-
44 Livestock and Poultry	-	-	-	-	-	-	-
45 Land and Right-of-way	-	-	-	-	-	-	-
46, 47 Building, Construction and Renovation	250.00	-	-	-	-	14,975.63	15,225.63
48 Debt Service	-	-	-	-	-	-	-
51 Inmate Pay and Health Services	-	195,148.00	-	-	-	164,095.73	359,243.73
52 Tuitions, Awards and Incentives	-	-	-	-	-	-	-
53 Refunds and Restitutions	-	-	-	-	-	-	-
54 Jail Backup, County Jails and Other	16,794.00	-	-	15,354.43	-	-	32,148.43
55 Payment to Gov. Sub-Division	-	-	-	-	-	-	-
59 Assistance Payments to Agencies	-	-	-	-	-	-	-
61 Loans, Taxes and other Disbursements	-	-	-	-	-	-	-
62 Transfers - Out Sourced Health Care	16,681.08	-	-	-	-	-	16,681.08
64 Merchandise for Resale	-	-	-	-	-	822,939.00	822,939.00
Total Expenditures	934,270.30	489,382.93	12,890.77	15,354.43	263,142.16	1,964,828.71	3,679,869.30
Excess of Revenues Over (Under) Expenditures	(136,477.80)	(195,686.34)	(7,647.78)	(15,354.43)	(263,142.16)	144,708.04	(473,600.47)
Cash							
Beginning Cash Balance	19,907,962.51	956,643.23	1,195,663.24	459,145.51	2,720,350.86	6,171,863.47	31,411,628.82
Revenue Received this Month	797,792.50	293,696.59	5,242.99	-	-	2,109,536.75	3,206,268.83
Expenditures made this Month	(934,270.30)	(489,382.93)	(12,890.77)	(15,354.43)	(263,142.16)	(1,964,828.71)	(3,679,869.30)
Beginning Change in Liabilities	(185,674.26)	(14,154.45)	(1,673.83)	-	-	(216,027.32)	(417,529.86)
Transfers (Cares Act Funding & OMS/IKON Funding)	-	-	-	-	769,605.00	-	769,605.00
Adjustments	-	-	-	-	-	-	-
Ending Cash Balance	\$ 19,585,810.45	\$ 746,802.44	\$ 1,186,341.63	\$ 443,791.08	\$ 3,226,813.70	\$ 6,100,544.19	\$ 31,290,103.49

Oklahoma Department of Corrections
Statement of Revenues, Expenditures and Changes in Fund Balances
Federal Funding
As of July 1, 2021 through December 31, 2021

	410 Fund	430 Fund	Funds
Revenues			
Current:			
Federal Funds Rec'd from Non-Gov. Ag.	\$ 1,123,284.51	\$ 326,731.12	\$ 1,450,015.63
Private Grants and Donations for Opns.	-	-	-
Reimbursements	815.78	-	815.78
<i>Total Revenues</i>	<u>1,124,100.29</u>	<u>326,731.12</u>	<u>1,450,831.41</u>
Expenditures			
Current:			
Payroll	102,364.12	90,952.83	193,316.95
Professional Services	-	67,754.50	67,754.50
Travel	17,440.66	7,091.24	24,531.90
Misc. Admin. Expenses	-	-	-
Rent	1,261.72	-	1,261.72
Maintenance and Repair	49.35	39,745.33	39,794.68
Specialized Supplies and Materials	-	-	-
Production, Safety and Security	-	-	-
General Operating Expenses	545,417.18	4,002.21	549,419.39
Shop Expense	-	645.00	645.00
Furniture and Equipment	223,530.70	139,235.56	362,766.26
Library Equipment and Resources	-	-	-
Lease Purchases	-	-	-
Livestock and Poultry	-	20,000.00	20,000.00
Land and Right-of-way	-	-	-
Building, Construction and Renovation	-	-	-
Debt Service	-	-	-
Inmate Pay and Health Services	-	-	-
Tuitions, Awards and Incentives	-	-	-
Refunds and Restitutions	-	-	-
Jail Backup, County Jails and Other	-	-	-
Payment to Gov. Sub-Division	-	46,957.07	46,957.07
Assistance Payments to Agencies	-	-	-
Loans, Taxes and Other Disbursements	-	-	-
Transfers - Out Sourced Health Care	-	-	-
Merchandise for Resale	-	-	-
<i>Total Expenditures</i>	<u>890,063.73</u>	<u>416,383.74</u>	<u>1,306,447.47</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>234,036.56</u>	<u>(89,652.62)</u>	<u>144,383.94</u>
Cash			
Beginning Cash Balance	154,652.99	186,317.26	340,970.25
Revenue Received this Year	1,124,100.29	326,731.12	1,450,831.41
Expenditures made this Year	(890,063.73)	(416,383.74)	(1,306,447.47)
Beginning Change in Liabilities	(73,316.36)	-	(73,316.36)
Transfers	-	-	-
Adjustments	-	-	-
<i>Ending Cash Balance</i>	<u>\$ 315,373.19</u>	<u>\$ 96,664.64</u>	<u>\$ 412,037.83</u>

Oklahoma Department of Corrections
Statement of Revenues, Expenditures and Changes in Fund Balances
Federal Funding
For the Month of December 2021

		410 Fund	430 Fund	Funds
Revenue Revenues				
<u>Code</u>	Current:			
456	Private Grants and Donations for Opns.	\$ -	\$ 6,253.49	\$ 6,253.49
561	Federal Funds Rec'd from Non-Gov. Ag.	-	-	-
581	Reimbursements	-	-	-
	<i>Total Revenues</i>	<u>-</u>	<u>6,253.49</u>	<u>6,253.49</u>
Account Expenditures				
<u>Code</u>	Current:			
11,12,13	Payroll	12,809.13	14,631.75	27,440.88
15	Professional Services	-	-	-
21, 22	Travel	2,786.84	1,524.00	4,310.84
31	Misc. Admin. Expenses	-	-	-
32	Rent	1,170.00	-	1,170.00
33	Maintenance and Repair	-	-	-
34	Specialized Supplies and Materials	-	-	-
35	Production, Safety and Security	-	-	-
36	General Operating Expenses	-	-	-
37	Shop Expense	-	-	-
41	Furniture and Equipment	-	-	-
42	Library Equipment and Resources	-	-	-
43	Lease Purchases	-	-	-
44	Livestock and Poultry	-	-	-
45	Land and Right-of-way	-	-	-
46	Building, Construction and Renovation	-	-	-
48	Debt Service	-	-	-
51	Inmate Pay and Health Services	-	-	-
52	Tuitions, Awards and Incentives	-	-	-
53	Refunds and Restitutions	-	-	-
54	Jail Backup, County Jails and Other	-	-	-
55	Payment to Gov. Sub-Division	-	-	-
59	Assistance Payments to Agencies	-	-	-
61	Loans, Taxes and Other Disbursements	-	-	-
62	Transfers - Out Sourced Health Care	-	-	-
64	Merchandise for Resale	-	-	-
	<i>Total Expenditures</i>	<u>16,765.97</u>	<u>16,155.75</u>	<u>32,921.72</u>
	<i>Excess of Revenues Over</i>			
	<i>(Under) Expenditures</i>	<u>(16,765.97)</u>	<u>(9,902.26)</u>	<u>(26,668.23)</u>
Cash				
	Beginning Cash Balance	332,139.16	106,566.90	438,706.06
	Revenue Received this Month	-	6,253.49	6,253.49
	Expenditures made this Month	(16,765.97)	(16,155.75)	(32,921.72)
	Change in Liabilities	-	-	-
	Transfers	-	-	-
	Adjustments	-	-	-
	<i>Ending Cash Balance</i>	<u>\$ 315,373.19</u>	<u>\$ 96,664.64</u>	<u>\$ 412,037.83</u>

Cost of Incarceration

Statutory Requirement

Title 57 § 561.1 ¶ E.

“At the beginning of each fiscal year, the Department of Corrections shall determine the budgeted average daily cost per inmate. The budgeted average daily cost per inmate shall include all direct and indirect costs incurred by the Department. There shall be a separate computation of budgeted average daily cost for maximum security, medium security, minimum security, and community facilities. This information shall be presented to the State Board of Corrections for informational purposes only. After the close of each fiscal year, the Department shall determine the actual average daily cost per inmate for the operational costs at each major category of correctional facility. The actual average daily cost per inmate shall include all direct and indirect costs incurred by the Department. There shall be a separate computation of the average daily rate for maximum security, medium security, minimum security, and community facilities. The Department shall present to the Board of Corrections at its January meeting comparative data on budgeted daily cost versus actual daily cost, and, after appropriate review and analysis, the Board shall adopt as a final action of the Board an average daily cost per inmate by facility category for the immediately preceding fiscal year.”

Public Only			
Facility Type	FY 2021 Budgeted	FY 2021 Actual	FY 2022 Budgeted
Maximum Security	\$90.32	\$109.96	\$97.81
Medium Security – Combined Average	\$56.74	\$63.44	\$58.86
Minimum Security – Combined Average	\$53.39	\$60.40	\$55.53
Community Correction Centers - Average	\$53.20	\$107.48	\$65.72

OKLAHOMA DEPARTMENT OF CORRECTIONS REQUEST BILLS

#	Bill Description	Currently	Next Step
SB 1099	Topic: Commissioned Peace Officers should be able to maintain their commission if moved to a non-commissioned position. Author: Senator Bergstrom	Bill Filed	Assigned to Committee
HB 4352	Topic: Sarah Stitt Act cleanup language Author: Representative Hill	Bill Filed	Assigned to Committee
HB 3284	Topic: Reduce minimum age of Detention Officers to 18 years Author: Representative Humphrey	Bill Filed	Assigned to Committee
HB 2332	Topic: Correct language on appointing authority for our director. Author: Representative Williams	Carried over from last year	House floor
SB 1178	Topic: Create authority for a Hospice & CNA training program Authors: Senator Garvin	Bill Filed	Assigned to Committee
SB 1456	Topic: Authorize ODOC to hold its own CLEET Academy Author: Senator Jech	Bill Filed	Assigned to Committee
HB 3135	Topic: Expand Community Sentencing to include misdemeanors Author: Representative Kendrix	Bill Filed	Assigned to Committee
HB 3294	Topic: County Jail reimbursement calculation Author: Representative Humphrey	Bill Filed	Assigned to Committee
HB 4017	Topic: Create Correctional Teacher pay scale in statute Author: Representative Conley	Bill Filed	Assigned to Committee
HB 3103	Topic: Update the list of prisons in the state Author: Representative Steagall	Bill Filed	Assigned to Committee

**Oklahoma Department of Corrections
Internal Audit Summary Report
First Quarter FY 22**

Reporting Period: 1st Quarter of FY 22

The Fiscal Management compliance and Internal Controls over the following financial activities were examined, to include: Accounts Payables, Accounts Receivables (Prisoners Public Works Project, and OCI Partnership Contractors and Factory Sales), Purchasing, Receiving, Purchase Cards, Express Checks, Debit Cards, Canteen (OBS and Inventory), Trust Fund, Warehouse Inventory, Oklahoma Correctional Industries Factory Inventory (Raw Materials, Work in Process and Finished Goods) and Fixed Assets Management System.

In this reporting period, the financial internal audit unit closed and submitted 10 compliance audit reports to the Board of Corrections and to the State Auditor and Inspector's Office.

Audited Facilities/Units	Date of Audit
1. Agri-Services Administration	07/29/2022
2. James Crabtree Correctional Center	08/12/2022
3. Bill John Correctional Center	08/12/2022
4. OCI Administration *	08/18/2021
5. Northeast Oklahoma Correctional Center	08/26/2021
6. R.B. "Dick" Conner Correctional Center *	09/01/2021
7. Howard McLeod Correctional Center	09/09/2021
8. Mack Alford Correctional Center *	09/14/2021
9. Jess Dunn Correctional Center	09/23/2021
10. Jim E. Hamilton Correctional Center	09/23/2021

Of the facilities/units audited in the 1st quarter of FY22, three had reportable noncompliance or internal control findings.

Summary of Noncompliance Findings in accordance with Fiscal Management Policy

Accounts Receivable

- OCI Administration

Summary of Findings:

- **Finding 1:** Past due receivables totaling \$256,303.24, with average days outstanding of 99.29.
- **Finding 2** There were 6% of invoices sampled (15 of 263) were paid 45 days late.

Summary of Action Taken:

- Contracts to address 30-day timeline for receivables to be collected. Cancelled contracts for two delinquent vendors (Tornado Safe and Everylife) and sent to legal for litigation. Third vendor (Truenergy) has paid the past due amounts.
- Process put in place requiring all invoices to be logged in as they are received.

Follow-up: November 1, 2021, payments of \$20,686.11 of \$24,547.02 originally owed has been received from E & K Industries leaving \$3,860.91 balance.

Trueenergy Services is now paid in full.

Tornado Safe LLC \$50,068.21 litigation is to be determined.

EveryLife Marketing (\$13,817.73) has not been contacted. Several attempts have been made but accounting has not been able to make contact with the vendor. Disposition is unknown.

Follow-up: A follow-up audit from July through September 2021, verified that a transmittal log has been put in place and payables are current (November 1, 2021).

Canteen:

Summary of findings:

- **DCCC:** 33.33% items sampled were not in agreement with closing balance. Items sold and returned to canteen inventory (returns for period).
- **MAcc:** 18.64% items sampled were not in agreement with closing balance. Items purchased from the canteen (stationary supplies) and coded “disposable items” when they should be purchased from canteen budget.

Summary of Action Taken:

- **DCCC:** Spot checks conducted once a week.
- **DCCC:** Canteen supervisor to review “returns for period” weekly and make adjustments.
- **MAcc:** Effective September 14, 2021 canteen staff to conduct 2 100% inventory every two weeks.

- **MACC:** Items used to operate canteen will be purchased from the canteen budget.

DCCC Follow-up: A review of the OBS returns indicated a limited number of returns other than inmate transfers, SHU restriction etc. On the October 25, 2021 follow-up canteen visit, it was noted that the system is in place.

MACC Follow-up: The audit indicated that the staff is aware and will no longer purchase stationary or any items from the canteen and will follow the unit's budget process.

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Agri Services Administration

July 29, 2021

FOR THE PERIODS

FY 21, July 1, 2020 to June 30, 2021

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Agri Services Administration

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OKLAHOMA DEPARTMENT OF CORRECTIONS
INTERNAL AUDIT REPORT

Agri Services Administration

July 29, 2021

Chairman, Board of Corrections

We have conducted a compliance audit of Agri Services Administration a part of the primary government, State of Oklahoma, Department of Corrections, for the period FY 21 (July 1, 2020 to June 30, 2021). The areas covered in this audit were Accounts Payable, Purchasing, Receiving, Purchase Cards, Accounts Receivable and Fixed Assets Inventory System.

The audit was conducted following department policy and state laws. Those standards and laws require that we plan and perform the audit to obtain reasonable assurance about whether Agri Services Administration is materially in compliance with state law and department directives. OS Title §74-228, §74-229 and OP-120101 entitled Fiscal Management Responsibilities.

Compliance with laws, regulations, and contracts applicable to Agri Services Administration is the responsibility of the Agri Services Administration management. As part of obtaining reasonable assurance about whether Agri Services Administration is in material compliance, we performed tests of compliance with certain provisions of laws, regulations, contracts and policy.

The results of our tests disclosed no instances of noncompliance that are required to be reported herein under department policy or Government Auditing Standards.

Sincerely

Teressa Davenport

Teressa Davenport
Internal Audit

DEPARTMENT OF CORRECTIONS

Internal Audit Report

James Crabtree Correctional Center

August 12, 2021

FOR THE PERIODS

FY 21, October 1, 2020 to June 30, 2021

DEPARTMENT OF CORRECTIONS

Internal Audit Report

James Crabtree Correctional Center

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OKLAHOMA DEPARTMENT OF CORRECTIONS
INTERNAL AUDIT REPORT

James Crabtree Correctional Center

August 12, 2021

Chairman, Board of Corrections

We have conducted a compliance audit of James Crabtree Correctional Center a part of the primary government, State of Oklahoma, Department of Corrections, for the period FY 21, (October 1, 2020 to June 30, 2021). The areas covered in this audit were Accounts Payable, Purchasing, Receiving, Purchase Cards, Debit Cards, Canteen (OBS & Inventory), Trust Fund, Warehouse Inventory, Food Service (Kitchen) and Fixed Assets Inventory System.

The audit was conducted in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether James Crabtree Correctional Center is materially in compliance with state law and department directives. ("OS Title §74-228 and §74-229, and OP-120101 entitled Fiscal Management Responsibilities")

Compliance with laws, regulations, and contracts applicable to James Crabtree Correctional Center is the responsibility of the James Crabtree Correctional Center management. As part of obtaining reasonable assurance about whether James Crabtree Correctional Center is in material compliance, we performed tests of compliance with certain provisions of laws, regulations, contracts and policy.

The results of our tests disclosed no instances of noncompliance that are required to be reported herein under department policy or Government Auditing Standards.

Sincerely



Patrick Donnelly
Internal Audit

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Charles E. "Bill" Johnson Correctional Center

August 12, 2021

FOR THE PERIODS

FY21 October to June 30, 2021

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Charles E. "Bill" Johnson Correctional Center

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OKLAHOMA DEPARTMENT OF CORRECTIONS
INTERNAL AUDIT REPORT

Charles E. "Bill" Johnson Correctional Center

August 12, 2021

Chairman, Board of Corrections

We have conducted a compliance audit of Charles E. "Bill" Johnson Correctional Center a part of the primary government, State of Oklahoma, Department of Corrections, for the period FY21 (October 1, 2020 to June 30, 2021). The areas covered in this audit were Accounts Payable, Purchasing, Receiving, Purchase Cards, Prison Public Works Program, Debit Cards, Trust Fund, Warehouse Inventory, and Fixed Assets Inventory System.

The audit was conducted following department policy and state laws. Those standards and laws require that we plan and perform the audit to obtain reasonable assurance about whether Charles E. "Bill" Johnson Correctional Center is materially in compliance with state law and department directives, (OS Title §57-510 A.14, Title §74-228, §74-229 and OP-120101 entitled "Fiscal Management Responsibilities").

Compliance with laws, regulations, and contracts applicable to Charles E. "Bill" Johnson Correctional Center is the responsibility of the Charles E. "Bill" Johnson Correctional Center management. As part of obtaining reasonable assurance about whether Charles E. "Bill" Johnson Correctional Center is in material compliance, we performed tests of compliance with certain provisions of laws, regulations, contracts and policy.

The results of our tests disclosed no instances of noncompliance that are required to be reported herein under department policy or Government Auditing Standards.

Sincerely

Teressa Davenport

Teressa Davenport
Internal Audit

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Oklahoma Correctional Industries Administration

August 18, 2021

FOR THE PERIODS

FY 21 July 1, 2020 to June 30, 2021

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Oklahoma Correctional Industries Administration

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OKLAHOMA DEPARTMENT OF CORRECTIONS
INTERNAL AUDIT REPORT

Oklahoma Correctional Industries Administration

August 18, 2021

Chairman, Board of Corrections

We have conducted a compliance audit of Oklahoma Correctional Industries Administration a part of the primary government, State of Oklahoma, Department of Corrections, for the period FY 21 (July 1, 2020 to June 30, 2021). The areas covered in this audit were Accounts Payable, Purchasing, Receiving, Purchase Cards, Accounts Receivable and Fixed Assets Inventory System.

The audit was conducted following department policy and state laws. Those standards and laws require that we plan and perform the audit to obtain reasonable assurance about whether Oklahoma Correctional Industries Administration is materially in compliance with state law and department directives. OS Title §74-228, §74-229 and OP-120101 entitled Fiscal Management Responsibilities.

Compliance with laws, regulations, and contracts applicable to Oklahoma Correctional Industries Administration is the responsibility of the Oklahoma Correctional Industries Administration management. As part of obtaining reasonable assurance about whether Oklahoma Correctional Industries Administration is in material compliance, we performed tests of compliance with certain provisions of laws, regulations, contracts and policy.

The results of our tests as listed on the Schedule A – Compliance disclosed certain conditions that are required to be reported herein under department policy or Government Auditing Standards. An internal audit follow - up will be performed within three months to insure corrective actions is being implemented.

Sincerely

Teresa Davenport

Teresa Davenport
Internal Audit

OKLAHOMA DEPARTMENT OF CORRECTIONS

INTERNAL AUDIT REPORT

Schedule A: COMPLIANCE

Oklahoma Correctional Industries

August 18, 2021

Accounts Receivables

Pie Program

Criteria 1: The September 20, 2018 contract between E & K Industrials, LLC. (“Contractor”) and the Department of Corrections (DOC) item #1.m. & n. entitled General Terms and Conditions states: “The Customer agrees to compensate the Department for services provided at a rate of \$29.90 per inmate work hour, which will be invoiced by the Department to the Customer at the end of the month of production of the cut steel.”

“The Customer agrees to remit to the Department the full amount on an invoice upon receipt of material. Customer agrees to pay 1.5% per month of any outstanding amount, accruing the first day payment is overdue, plus costs of collection, including attorney’s fees and costs on all past due amounts. No additional shipments shall be made pending overdue invoices.

The October 20, 2015 contract between EveryLife and the Department of Corrections (DOC) item #5.b. entitled Employee Compensation and Benefits states: “Remit to the Department the full amount on an invoice within thirty (30) working days after the presentation of the invoice. Customer agrees to pay 1.5% per month of any outstanding amount, accruing the first day payment is overdue, plus costs of collection, including attorney’s fees and costs on all past due amounts.

The 2015 contract between Tornado Safe and the Department of Corrections (DOC) item #2.j. entitled Customer Responsibilities states: “Remit to the Department the full amount on an invoice upon receipt of material. Customer agrees to pay 1.5% per month of any outstanding amount, accruing the first day payment is overdue, plus costs of collection, including attorney’s fees and costs on all past due amounts. No additional shipments shall be made pending overdue invoices.

The December 21, 2016 contract between Truenergy Service, LLC (Greenwave) and the Department of Corrections (DOC) item #5.c & d. entitled Employee Compensation and Benefits states: “All invoices shall be made payable to the Oklahoma Correctional Industries. All checks shall be sent or delivered to the business manager of Oklahoma Correctional Industries not later than ten (10) working days after the end of each month. All applicable withholdings shall be made and accounted for by the Department and properly accredited in the employees name and account of customer.” “Agree to pay 1.5% per month of any outstanding amount accruing the first day payment is over-due, plus cost of collections, including attorney’s fees and cost of all past due amounts.”

Finding 1

When services were rendered the following companies had contracts with the Oklahoma Correctional Industries: E & K Industrial, LLC, EveryLife, Tornado Safe and Truenergy Services, LLC. Oklahoma Correctional Industries invoiced the customers; however, as of August 5, 2021 they had not received payment for the following invoices:

Customer	Invoice Number	Amount	Invoice Date	30 Days After Invoice Date
E & K Industrial LLC	100451	\$ 561.62	03/25/21	102
E & K Industrial LLC	100767	\$ 561.02	04/16/21	81
E & K Industrial LLC	100768	\$ 5,049.18	04/16/21	81
E & K Industrial LLC	100769	\$ 5,062.64	04/16/21	81
E & K Industrial LLC	100770	\$ 1,265.66	04/16/21	81
E & K Industrial LLC	101098	\$ 4,429.81	05/06/21	60
E & K Industrial LLC	101099	\$ 561.62	05/06/21	60
E & K Industrial LLC	101000	\$ 664.02	05/06/21	60
E & K Industrial LLC	101011	\$ 1,898.49	05/06/21	60
E & K Industrial LLC	101012	<u>\$ 4,492.96</u>	05/06/21	<u>60</u>
Total Amount Outstanding		\$24,547.02		726

E & K Industrial LLC Average Days outstanding: 72.6

EveryLife Marketing	97942	\$ 3,744.83	08/07/20	332
EveryLife Marketing	98188	\$ 3,186.81	08/26/20	314
EveryLife Marketing	98393	\$ 3,127.77	10/06/20	272
EveryLife Marketing	98668	\$ 2,181.38	11/04/20	244
EveryLife Marketing	98946	<u>\$ 1,576.94</u>	12/03/20	<u>214</u>
Total Amount Outstanding		\$13,817.73		1376

Every Life Marketing Average Days outstanding: 275.2

Tornado Safe, LLC	100499	\$ 1,265.00	03/31/21	97
Tornado Safe, LLC	100557	\$ 1,265.00	03/31/21	97
Tornado Safe, LLC	100687	\$ 2,118.64	04/09/21	87
Tornado Safe, LLC	100688	\$ 2,552.07	04/09/21	87
Tornado Safe, LLC	100690	\$ 1,381.43	04/09/21	87
Tornado Safe, LLC	100774	\$ 1,123.17	04/16/21	81
Tornado Safe, LLC	100775	\$ 874.41	04/16/21	81
Tornado Safe, LLC	100776	\$ 1,788.33	04/16/21	81
Tornado Safe, LLC	100777	\$ 1,950.85	04/16/21	81
Tornado Safe, LLC	100778	\$ 885.64	04/16/21	81
Tornado Safe, LLC	100779	\$ 2,940.50	04/16/21	81
Tornado Safe, LLC	100780	\$ 980.17	04/16/21	81
Tornado Safe, LLC	100781	\$ 794.71	04/16/21	81

Tornado Safe, LLC	100782	\$ 955.67	04/16/21	81
Tornado Safe, LLC	100842	\$ 793.06	04/23/21	73
Tornado Safe, LLC	100843	\$ 897.66	04/23/21	73
Tornado Safe, LLC	100844	\$ 1,551.32	04/23/21	73
Tornado Safe, LLC	100962	\$ 884.29	04/29/21	68
Tornado Safe, LLC	100963	\$ 804.59	04/29/21	68
Tornado Safe, LLC	100964	\$ 955.67	04/29/21	68
Tornado Safe, LLC	100965	\$ 2,692.97	04/29/21	68
Tornado Safe, LLC	101492	\$ 5,082.10	05/25/21	41
Tornado Safe, LLC	101518	<u>\$15,530.96</u>	05/25/21	<u>41</u>
Total Amount Outstanding		\$50,068.21		1757

Tornado Safe, LLC Average Days outstanding: 76.39

Truenergy Services, LLC	99999	\$ 5,937.50	02/24/21	134
Truenergy Services, LLC	100528	\$ 25,081.63	05/27/21	39
Truenergy Services, LLC	101531	<u>\$136,851.15</u>	05/27/21	<u>39</u>
Total Amount Outstanding		\$167,870.28		212

Truenergy Services, LLC Average Days outstanding: 70.67

Total Amount Outstanding \$256,303.24

Accounts Receivable Average Days outstanding: 99.29 days

Effect 1: Cash may not be available to fund OCI operational activities.

- Risk:**
1. The customer may be using OCI to finance their operations.
 2. They also may be experiencing cash flow problems (liquidity).

Recommendation: OCI may need to pursue litigation if it is determined that the outstanding accounts receivable are uncollectable. The contract states the customer is responsible for cost of collections and attorney's fees.

Plan of Corrective Action

Contracts are being updated to provide the same thirty (30) day timeline for payment for all PIE contracts. The contracts with Tornado Safe and EveryLife. Marketing have been cancelled and sent to the legal unit for collections. Truenergy Services has provided payment for all listed invoices. Statements will be reviewed and sent to the customer each month to prevent future receivables from not being collected or not having the late payment interest rate applied.

Accounts Payable

Criteria 2: Title 62 OS 34.71, entitled **Expediting Payment for Goods and Services** states:

“The Director of the Office of Management and Enterprise Services shall establish a procedure to issue payment of a proper invoice for goods or services within no more than forty-five (45) days from the date on which the invoice was received in the office designated by the agency to which the goods or services were sold and delivered.”

Finding 2

Six percent (5.70 %) of the invoices sampled (15 of 263) from the six-digit expenditure report and transmittals were paid after forty -five (45) days beginning from the date the invoices were received in the business office.

Vendor	Amount	Invoice Date	Paid Date	Days Late
Bob Barker Company	\$ 4,147.45	08/31/20	12/09/20	54
ODOC Trust Fund	\$ 732.15	12/07/20	02/04/21	14
Galt	\$ 1,265.20	12/22/20	02/26/21	21
Accu- Sew In.	\$ 1,274.67	10/19/20	12/29/20	24
Tabb Textile Co. Inc.	\$ 9,334.08	01/13/21	03/25/21	20
DF Sales	\$ 15.00	07/30/20	11/06/20	54
Jupiter Aluminum Corp.	\$62,089.56	09/30/20	12/01/20	5
Trumph	\$ 5,000.00	08/18/20	12/31/20	80
ODOC Trust Fund	\$12,122.41	05/04/21	07/02/21	13
Tabb Textile Co. Inc.	\$ 5,000.00	06/17/20	08/21/20	13
ODOC Trust Fund	\$10,018.86	12/01/20	02/04/21	20
ODOC Trust Fund	\$14,019.34	05/03/21	07/02/21	13
ODOC Trust Fund	\$10,656.79	12/01/20	02/04/21	20
Bob Barker Company	\$ 1,724.50	04/29/20	02/10/21	60
VF Imagewear Inc.	\$ 830.41	03/02/21	05/07/21	20

Effect 2: The department was not in compliance with state law as stated in the quoted criteria above.

Risk: Delaying the payment of invoices may result in additional cost of interest charges by the vendor.

Plan of Corrective Action

A new process has been developed requiring all invoices to be logged as they are received. This log is reconciled to the 6 digit reports and the daily voucher report to ensure that they are being processed within the statutory limit of 45 days.

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Northeast Oklahoma Correctional Center

August 26, 2021

FOR THE PERIODS

FY 21 October 1, 2020 to June 30, 2021

FY 22 July 1, 2021 to July 31, 2021

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Northeast Oklahoma Correctional Center

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OKLAHOMA DEPARTMENT OF CORRECTIONS
INTERNAL AUDIT REPORT

Northeast Oklahoma Correctional Center

August 26, 2021

Chairman, Board of Corrections

We have conducted a compliance audit of Northeast Oklahoma Correctional Center a part of the primary government, State of Oklahoma, Department of Corrections, for the period FY 21 (October 1, 2020 to June 30, 2021) and FY 22 (July 1, 2021 to July 31, 2021). The areas covered in this audit were Accounts Payable, Purchasing, Receiving, Purchase Cards, Debit Cards, Trust Fund, Warehouse Inventory, Food Service Inventory and Fixed Assets Inventory System.

The audit was conducted following department policy and state laws. Those standards and laws require that we plan and perform the audit to obtain reasonable assurance about whether Northeast Oklahoma Correctional Center is materially in compliance with state law and department directives, (OS Title §74-228, §74-229 and OP-120101 entitled "Fiscal Management Responsibilities").

Compliance with laws, regulations, and contracts applicable to Northeast Oklahoma Correctional Center is the responsibility of the Northeast Oklahoma Correctional Center management. As part of obtaining reasonable assurance about whether Northeast Oklahoma Correctional Center is in material compliance, we performed tests of compliance with certain provisions of laws, regulations, contracts and policy.

The results of our tests disclosed no instances of noncompliance that are required to be reported herein under department policy or Government Auditing Standards.

Sincerely

Teressa Davenport

Teressa Davenport
Internal Audit

DEPARTMENT OF CORRECTIONS

Internal Audit Report

R. B. "Dick" Conner Correctional Center

September 1, 2021

FOR THE PERIODS

FY21 October 1, 2020 to June 30, 2021
FY 22, July 1, 2021 to July 31, 2021

DEPARTMENT OF CORRECTIONS

Internal Audit Report

R. B. "Dick" Conner Correctional Center

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OKLAHOMA DEPARTMENT OF CORRECTIONS
INTERNAL AUDIT REPORT

R. B. "Dick" Conner Correctional Center

September 1, 2021

Chairman, Board of Corrections

We have conducted a compliance audit of R. B. "Dick" Conner Correctional Center a part of the primary government, State of Oklahoma, Department of Corrections, for the period FY21 (October 1, 2020 to June 30, 2021 and FY 22 (July 1, 2021 to July 31, 2021). The areas covered in this audit were Accounts Payable, Purchasing, Receiving, Purchase Cards, Debit Cards, Trust Fund, Warehouse Inventory, and Fixed Assets Inventory System.

The audit was conducted following department policy and state laws. Those standards and laws require that we plan and perform the audit to obtain reasonable assurance about whether R. B. "Dick" Conner Correctional Center is materially in compliance with state law and department directives, (OS, Title §74-228, §74-229 and OP-120101 entitled "Fiscal Management Responsibilities").

Compliance with laws, regulations, and contracts applicable to R.B. "Dick" Conner Correctional Center is the responsibility of the R.B. "Dick" Conner Correctional Center management. As part of obtaining reasonable assurance about whether R. B. "Dick" Conner Correctional Center is in material compliance, we performed tests of compliance with certain provisions of laws, regulations, contracts and policy.

The results of our tests as listed on the Schedule A – Compliance disclosed certain conditions that are required to be reported herein under department policy or Government Auditing Standards. An internal audit follow-up will be performed within three months to insure corrective actions is being implemented.

The Plan of Corrective Action is included on Schedule A, Internal Control.

Sincerely



Patrick Donnelly
Internal Audit

OKLAHOMA DEPARTMENT OF CORRECTIONS

INTERNAL AUDIT REPORT

Schedule A – INTERNAL CONTROL

R. B “Dick” Conner Correctional Center

Canteen

Criteria: OP-120230 entitled “Offender Banking System” Section II. ‘Canteen’ subsection C.3.g. “Standard for Canteen Services” states: Canteen may not take returns on any sold items except resalable clothing.

- (1) Returns on electronic items sold through the canteen are not allowed. The canteen system is not responsible for manufacturers’ warranties. Unit staff may assist inmates with product returns provided the inmate has the receipt for the purchase and a copy of the manufacturer’s warranty registration. Shipping or postage for returns will be at the inmate’s expense.
- (2) No food item may be returned after the inmate takes the food item from the canteen. An exception to this rule is allowed if a canteen has inadvertently sold a food items that is out of date, or for some other reason determined as unfit for human consumption at the time of the sale. Canteens have the option of replacing the item or reversing the sale.

Finding 1: A review of the “returns for the period” indicated the canteen has several items that were returned to the canteen inventory system.

Effect: Control is lost once the product leaves the canteen. It cannot be determined if the product has been tampered with or not.

Recommendation:

1. Understandable returns are necessary such as an inmate in SHU or transferring to another facility after their order had been completed. However, without an explanation of why an item is being put back into the inventory after sale is an exception. The canteen supervisor should review the “returns for period” at least once a week to document why it was returned, an internal control process, to insure the items returned are limited.

2. Place a sign outside the canteen window advising that all food sales are final and returns will not be accepted or processed without a valid receipt, ID and the defective item.

Criteria: Generally Accepted Accounting Principles dictates that inventory must be accurately recorded and disclosed on the financial statements to comply with reporting and accountability standards, per FASB 330 – entitled inventory.

Finding 2: Thirty three percent (33.33%) of the items sampled (13 of 39) on the day of the audit (08/24/2021) were not in agreement with the closing inventory balance.

Effect: Inaccurate inventory records may result in over or understated inventory valuations as disclosed on the department's balance sheet. Additionally, errors in inventory records may result in obsolescence, shortages or spoilage and may impede the detection of the unauthorized issuance or theft of inventory items.

Failure to maintain inventory control procedures may give cause for misappropriation of inventory items.

- Risks**
- (1) theft of inventory may go undetected
 - (2) Loss of revenue
 - (3) Inadequate supplies to meet demand
 - (4) Inaccurate disclosed balance sheet valuation
 - (5) Losing control of the inventory process

Recommendations:

1. Upon delivery, all canteen goods be counted and quantities compared to the invoice and purchase order. At that time, determine if there will be credits or returns. It is also recommended that the canteen supervisor and another individual compare the bill of lading with the purchase order.
2. Conduct unannounced spot checks of the canteen inventory report against the shelf count at least once every other week or more frequently as determined by the warden.
3. Adjustments should be accurately detailed on the inventory adjustment screen.
4. All vendor returns should be well documented referencing the purchase order number, receiving number and invoice number. Records should be kept in the vendor's file.
5. Inmates working in the canteen should be subject to regular shakedowns at the end of the day before leaving the canteen.
6. Place a sign outside the canteen window advising that all food sales are final and returns will not be accepted or processed without a valid receipt, ID and the "defective" item.

Plan of Corrective Action:

Finding 1: Canteen Supervisors will review the “returns for period” at the end of every week and keep a record of the total to ensure awareness of how much product has been returned. Canteen Supervisors will also note an explanation next to each return documenting why it was returned.

Finding 2: Weekly inventory sheets will be utilized to conduct spot checks of an entire “isle” of canteen product. Once per week a new isle of product will be inventoried and documented on the weekly inventory sheets.

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Howard McLeod Correctional Center

September 9, 2021

FOR THE PERIODS

FY 21 October 1, 2020 to June 30, 2021

FY 22 July 1, 2021 to August 31, 2021

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Howard McLeod Correctional Center

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OKLAHOMA DEPARTMENT OF CORRECTIONS
INTERNAL AUDIT REPORT

Howard McLeod Correctional Center

September 9, 2021

Chairman, Board of Corrections

We have conducted a compliance audit of Howard McLeod Correctional Center a part of the primary government, State of Oklahoma, Department of Corrections, for the period FY 21 (October 1, 2020 to June 30, 2021) and FY 22 (July 1, 2021 to August 31, 2021). The areas covered in this audit were Accounts Payable, Purchasing, Receiving, Purchase Cards, Release Cards, Trust Fund, Warehouse Inventory, and Fixed Assets Inventory System.

The audit was conducted following department policy and state laws. Those standards and laws require that we plan and perform the audit to obtain reasonable assurance about whether Howard McLeod Correctional Center is materially in compliance with state law and department directives, (OS Title §74-228, §74-229 and OP-120101 entitled "Fiscal Management Responsibilities").

Compliance with laws, regulations, and contracts applicable to Howard McLeod Correctional Center is the responsibility of the Howard McLeod Correctional Center management. As part of obtaining reasonable assurance about whether Howard McLeod Correctional Center is in material compliance, we performed tests of compliance with certain provisions of laws, regulations, contracts and policy.

The results of our tests disclosed no instances of noncompliance that are required to be reported herein under department policy or Government Auditing Standards.

Sincerely



Patrick Donnelly
Internal Audit

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Mack Alford Correctional Center

September 14, 2021

FOR THE PERIODS

FY 21 October 1, 2020 to June 30, 2021

FY 22 July 1, 2021 to July 31, 2021

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Mack Alford Correctional Center

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OKLAHOMA DEPARTMENT OF CORRECTIONS
INTERNAL AUDIT REPORT

Mack Alford Correctional Center

September 14, 2021

Chairman, Board of Corrections

We have conducted a compliance audit of Mack Alford Correctional Center a part of the primary government, State of Oklahoma, Department of Corrections, for the period FY 21 (October 1, 2020 to June 30, 2021) and FY 22 (July 1, 2021 to July 31, 2021). The areas covered in this audit were Accounts Payable, Purchasing, Receiving, Purchase Cards, Debit Cards, Trust Fund, Canteen, Warehouse Inventory, and Fixed Assets Inventory System.

The audit was conducted following department policy and state laws. Those standards and laws require that we plan and perform the audit to obtain reasonable assurance about whether Mack Alford Correctional Center is materially in compliance with state law and department directives, (OS Title §74-228, §74-229 and OP-120101 entitled "Fiscal Management Responsibilities").

Compliance with laws, regulations, and contracts applicable to Mack Alford Correctional Center is the responsibility of the Mack Alford Correctional Center management. As part of obtaining reasonable assurance about whether Mack Alford Correctional Center is in material compliance, we performed tests of compliance with certain provisions of laws, regulations, contracts and policy.

The results of our tests as listed on the Schedule A – Compliance disclosed certain conditions that are required to be reported herein under department policy or Government Auditing Standards. An internal audit follow-up will be performed within three months to insure corrective actions is being implemented.

Sincerely

Teressa Davenport

Teressa Davenport
Internal Audit

OKLAHOMA DEPARTMENT OF CORRECTIONS

INTERNAL AUDIT REPORT

Schedule A: COMPLIANCE

Mack Alford Correctional Center

September 14, 2021

Canteen

Criteria: Generally accepted accounting principles dictates that Inventory must be accurately recorded and disclosed on the Financial Statements to comply with reporting and accountability standards, per FASB 330 – entitled Inventory.

Finding 1

Eighteen percent (18.64%) of the items sampled (11 of 59) on the day of the audit (09/08/21) were not in agreement with the closing inventory balance.

Effect: Inaccurate inventory records may result in over or understated inventory valuations as disclosed on the Departments Balance Sheet. Additionally, errors in inventory records may result in shortages or spoilage and may impede the detection of the unauthorized issuance or theft of inventory items.

Plan of Corrective Action

Canteen supervisor will increase the weekly spot checks of high theft items during the week. In addition, as of September 14, 2021 Mack Alford Correction Center canteen staff will conduct a 100% inventory every other week to monitor, detect, find errors and identify theft of inventory items in order to maintain an accurate record of inventory.

Criteria: OP 120230 entitled “Offender Banking System” Section II ‘Canteen’ sub section C. 5, “Canteen Inventory” item 4, Disposable Items states: This is justification is used for inventory consumed as a point of sale (POS) supply. These are items purchased by the canteen with a purchase order at no charge to execute a sale (example: sacks, spoons for ice cream etc.)

Finding 2

A review of justifications indicated items were taken from the canteen inventory such as pencils, envelopes, writing tablets, writing pens and were coded to “disposable items stationary”

Effect: The items mentioned were miscoded and may appear as items that were used as a cost of doing business and this was not the case here.

Auditors Note: Stationary items should be purchased from the unit's annual budget and not from the canteen.

Plan of Corrective Action

As of September 14, 2021 staff was notified that canteen will not be using items from the canteen inventory. All stationary items such as pencils, pens and envelopes will be purchased from the canteen budget or will be obtained from the facility's office supply inventory.

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Jess Dunn Correctional Center

September 23, 2021

FOR THE PERIODS

FY21 November 1, 2020 to June 30, 2021

FY 22, July 1, 2021 to August 31, 2021

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Jess Dunn Correctional Center

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OKLAHOMA DEPARTMENT OF CORRECTIONS
INTERNAL AUDIT REPORT

Jess Dunn Correctional Center

September 23, 2021

Chairman, Board of Corrections

We have conducted a compliance audit of Jess Dunn Correctional Center a part of the primary government, State of Oklahoma, Department of Corrections, for the period FY21 (November 1, 2020 to June 30, 2021), and FY 22 (July 1, 2021 to August 31, 2021). The areas covered in this audit were Accounts Payable, Purchasing, Receiving, Purchase Cards, Prison Public Works Program, Debit Cards, Trust Fund, Food Service, Warehouse Inventory, Security Items (weapons, radios, and vests), vehicles and Fixed Assets Inventory System.

The audit was conducted following department policy and state laws. Those standards and laws require that we plan and perform the audit to obtain reasonable assurance about whether Jess Dunn Correctional Center is materially in compliance with state law and department directives, (OS Title §57-510 A.14, Title §74-228, §74-229 and OP-120101 entitled "Fiscal Management Responsibilities").

Compliance with laws, regulations, and contracts applicable to Jess Dunn Correctional Center is the responsibility of the Jess Dunn Correctional Center management. As part of obtaining reasonable assurance about whether Jess Dunn Correctional Center is in material compliance, we performed tests of compliance with certain provisions of laws, regulations, contracts and policy.

The results of our tests disclosed no instances of noncompliance that are required to be reported herein under department policy or Government Auditing Standards

Sincerely



Patrick Donnelly
Internal Audit

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Jim E. Hamilton Correctional Center

September 23, 2021

FOR THE PERIODS

FY 21, November 1, 2020 to June 30, 2021

FY 22 July 1, 2021 to August 31, 2021

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Jim E. Hamilton Correctional Center

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OKLAHOMA DEPARTMENT OF CORRECTIONS
INTERNAL AUDIT REPORT

Jim E. Hamilton Correctional Center

September 23, 2021

Chairman, Board of Corrections

We have conducted a compliance audit of Jim E. Hamilton Correctional Center a part of the primary government, State of Oklahoma, Department of Corrections, for the period FY 21 (November 1, 2020 to June 30, 2021) and FY 22 (July 1, 2021 to August 31, 2021). The areas covered in this audit were Accounts Payable, Purchasing, Receiving, Purchase Cards, Debit Cards, Trust Fund, Canteen, Warehouse Inventory, and Fixed Assets Inventory System.

The audit was conducted in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether Jim E. Hamilton Correctional Center is materially in compliance with state law and department directives. (OS Title §74-228, §74-229 and OP-120101 entitled "Fiscal Management Responsibilities").

Compliance with laws, regulations, and contracts applicable to Jim E. Hamilton Correctional Center is the responsibility of the Jim E. Hamilton Correctional Center management. As part of obtaining reasonable assurance about whether Jim E. Hamilton Correctional Center is in material compliance, we performed tests of compliance with certain provisions of laws, regulations, contracts and policy.

The results of our tests disclosed no instances of noncompliance that are required to be reported herein under department policy or Government Auditing Standards.

Sincerely

Teressa Davenport

Teressa Davenport
Internal Audit

Office of the Inspector General

Unit Mission

The Office of the Inspector General of the Oklahoma Department of Corrections (ODOC) was created to promote professionalism, rehabilitation, integrity, diversity, and excellence within the Department of Corrections. The Inspector General is the chief law enforcement officer of the Department of Corrections and reports directly to the Director of the Department of Corrections. OIG consists of eight (8) units.

The Criminal Interdiction Division (CID) This unit has 11 agents and three supervisors who are responsible for investigating the introduction and distribution of contraband into ODOC facilities as well as contracted private facilities. This includes money laundering and financial crimes associated with contraband and criminal organizations, and persons involved. These agents work hand in hand with outside law enforcement agencies. Two of these agents are assigned to task forces from OBN and DEA.

Employee Rights and Relations Unit (ERRU) This unit has three investigators and one supervisor assigned to it. This unit is responsibly serving the employees of ODOC by providing technical expertise, knowledge, support, and assistance in adherence to employment-related rules/regulations, policies, procedures, laws, and in-agency practices. ERRU investigates discrimination grievances that come under Title VII of the Civil Rights Act of 1964, sexual harassment, Americans with Disabilities Act complaints, cultural diversity, and other related issues.

Fugitive Apprehension This unit had four agents assigned to it. This unit is responsible for the apprehension of ODOC escapees, halfway house inmate walkaways, and offenders who have chosen to abscond parole supervision. Agents are also called upon to assist Probation and Parole Officers with the apprehension of offenders with a violent history, as well as to assist the US Marshal's Violent Crime Task Forces. These agents along with other agents also conduct all out-of-state extraditions.

Intelligence Unit This unit has eleven agents and eight analysts and three supervisors. They are responsible for collecting intelligence regarding internal threats, threats projected from facilities to outside communities, serious incidents involving staff, organized criminal activity, drug trafficking, security threat groups (STG)/gangs, and terrorism within ODOC. This intelligence is analyzed and disseminated to staff to initiate a full investigation or for other appropriate actions. This unit also works closely with outside law enforcement. ODOC has one of the only Cellbrite premiums in the state.



The Investigation Unit This unit has 12 agents and three supervisors who in the last year had over six hundred cases presented for investigation. They are responsible for conducting both procedural and criminal investigations. Investigations encompass matters concerning inmates, probation and parole offenders, employees, and other identified criminal activity which impacts correctional operations.

Law Enforcement Communications Unit This unit has one person assigned to it. The person is responsible for providing an efficient and effective communications solution for the sole purpose of providing interstate, intrastate, and interagency exchange of criminal justice-related information.

K9 Unit The unit has 15 handlers and 3 supervisors. The Oklahoma Department of Corrections Canine Program supports the agency's 23 facilities with specially trained dogs for use in contraband detection, fugitive apprehension, and area law enforcement assistance. The unit plays a key role in reducing contraband inside ODOC facilities, discouraging escapes, and improving cooperation with other agencies.

Master Firearms Unit This unit has three master firearms instructors that are CLEET certified firearms instructors assigned to it. This unit is responsible for cadet academy firearms training. This is a 72-hour course that includes safety as well as providing training in handgun, shotgun, and rifle training. This unit also provides firearms training for all facility staff as well as annual qualifications on all three weapon systems that are utilized in ODOC.

Accomplishments

Our office is currently working with the Director's office to place evidence-based software inside every evidence room located within ODOC facilities. This will allow for each facility to document all evidence discovered at the facility and move away from paper logs.

The CID unit recently conducted one of the first search warrants to shut down 93 phones located at Oklahoma State Penitentiary. The CID unit has created partnerships with OBN, OSBI, DEA, HSI, and local law enforcement to allow for information sharing that has greatly benefitted ODOC and will build on lasting relationships.

We have assisted in downloading 75 phones for outside law enforcement agencies. This is a significant accomplishment as these phone downloads have assisted in convictions of individuals who have committed crimes in the State of



Oklahoma. This unit has partnered with OBN and together they are responsible for stopping several murder-for-hire plots that have originated from ODOC facilities. They recently gained intelligence that stopped a planned home invasion in Oklahoma

In working with the Director, Chief of Operations, and DOI together we have created a facility search team that responds to ODOC facilities and conducts searches for contraband inside the facility. Facility search teams are comprised of agents from each division within OIG. This has resulted in seizures of phones, weapons and narcotics.

There is no shortage of success to speak of when talking about these divisions, but to me, the biggest accomplishment is their commitment to each other, which has fostered an environment where they can grow as people, investigators, agents and support personnel. They represent the best of what the Oklahoma Department of Corrections has to offer in terms of results, dedication and pride in what they do. Each division works in conjunction with the others to fulfill the agency's goals and they do so with never-failing spirit of teamwork and professionalism.

