



Oklahoma Board of Corrections

REGULAR MEETING

February 28, 2023

Oklahoma Department of Corrections
Davis Correctional Facility
Holdenville, Oklahoma

OKLAHOMA BOARD OF CORRECTIONS
REGULAR MEETING AGENDA
DAVIS CORRECTIONAL FACILITY
6888 E133 Rd.
Holdenville, OK 74848
1:00 PM on February 28, 2023

1

ITEM	PRESENTER
1. Call to Order A. Pledge of Allegiance B. Roll Call	T. Hastings Siegfried Chair
2. Approval of Board of Corrections Regular Meeting Minutes* A. November 30, 2022	T. Hastings Siegfried Chair
3. Chairman's Update A. Rhonda Bear Introduction B. Board of Corrections Officer Vacancy P-010200 Part I. D.3 <i>Any vacancy occurring in the office of vice chair or secretary may be filled by the chair by appointment for the remaining term of office.</i>	T. Hastings Siegfried Chair
4. Facility Warden Welcome	Joe Norwood Warden
5. Director's Update A. Leadership Reorganization B. Budget Hearing Update	Steven Harpe Director
6. Legislative Update A. Spring FY23 DOC Legislative Session Initiatives	Shawna English Legislative Liaison
7. Critical Correctional Officer Staffing Monitor Dashboard	Tammy Hise Special Operations Manager
8. Agency Budget Update: A. FY23 DOC Budget Report B. Annual Review of Cost of Incarceration*	Ashlee Clemmons Chief Financial Officer
9. Warden Appointment* A. DCCC Interim Warden David Buss	Jim Farris Chief Administrator of the Division of Institutions
10. Inmate/Offender Population	Travis Gray Administrator of Classification & Population
11. Internal Audit Update FY23 1 st Quarter	Shelly Bear Chief Administrator of Auditing and Compliance

Shelly Bear
Chief Administrator of
Auditing and Compliance

- 12. Approval of Board of Corrections Policy*
 - A. P-010300 entitled "Mission and Organization of the Department of Corrections"

Committee Chairs

- 13. Committee Reports – Standing Committees
 - A. Executive – Chair Hastings Siegfried, Vice-Chair Randy Chandler and Secretary Stephan Moore
 - B. Population/Security/Private Prison –Chair Hastings Siegfried and Member Stephan Moore
 - C. Public Policy/Affairs/Criminal Justice – Chair Hastings Siegfried, Members Rhonda Bear and Erick Harris
 - D. Audit/Finance– Chair Randy Chandler, Members Erick Harris, Hastings Siegfried, and Daryl Woodard

- 14. Approval to Enter into Executive Session*
Pursuant to 25 O.S. § 307(B)(1), *Discussing the employment, hiring, appointment, promotion, demotion, disciplining or resignation of any individual salaried public officer or employee... .*

Kari Hawkins
General Counsel

- A. Promotions and Appointments
 - Justin Farris, Chief of Staff
 - Jason Bryant, Chief of Operations
 - Jim Farris, Chief Administrator, Division of Institutions
 - Jacob Wheeler, Inspector General
 - Ted Woodhead, Chief of Intelligence
 - Josh Ward, Chief of Communications

- B. Hirings
 - Sophie Preston, Chief People Officer
 - James Juarez, Chief Technology Officer, OMES, Shared Service Contract
 - Dana Webb, Chief Administrator of Medical Services
 - Bob O’Dell, Administrator of Business Process Optimization

- 15. Approval to Exit from Executive Session*

Kari Hawkins
General Counsel

- 16. New Business

T. Hastings Siegfried
Chair

- 17. Adjournment

T. Hastings Siegfried
Chair

The next regular meeting of the Board of Corrections will be held at 1:00 PM on Wednesday, March 29, 2023, at the Oklahoma Department of Correction Administration, 3400 N Martin Luther King Ave, OKC, OK 73111.

OKLAHOMA BOARD OF CORRECTIONS
REGULAR MEETING MINUTES
November 30, 2022

1. Call to Order

Chairman Hastings Siegfried called the meeting of the Oklahoma Board of Corrections (BOC) to order at 1:00 p.m., on Wednesday, November 30, 2022, at Mabel Bassett Correctional Center, 29501 Kickapoo Rd., McLoud, OK 74857.

The meeting was preceded by advance notice of the date, time, and place, filed with the Oklahoma Secretary of State on Wednesday, October 28, 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 12:00 p.m., on Monday, November 28, 2022, at the principal office of the Oklahoma Department of Corrections (ODOC), located at 3400 North Martin Luther King Avenue in Oklahoma City, Oklahoma 73111.

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	Present	Daryl Woodard	Absent
Dr. Kathryn LaFortune	Present		

The roll reflected a quorum.

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 November 30, 2022.

A. October 26, 2022

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

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

The meeting minutes from October 26, 2022, were approved by majority vote.

3. Chairman's Welcome

Chairman Siegfried welcomed everyone to the BOC meeting.

4. Facility Warden Welcome

Warden Aboutanaa Elhabti welcomed everyone and provided an overview of Mabel Bassett Correctional Center (MBCC).

5. Director's Update

A. Emergency Purchases

Ruptured sewer line:

On November 1, 2022, the agency declared an emergency at MBCC due to a sewer line rupture. Director Harpe indicated the total cost of the repair was \$218,000.

6. Legislative Update

Legislative Initiatives

Chief Administrator of Communications Justin Wolf provided an overview of the agency's legislative initiatives. Vice Chair Prince expressed concerns with the "Elimination of Intermediate Revocation Facilities" and requested additional information before voting on the topic.

Motion: Mr. Prince made the motion to approve the legislative initiatives with the exception of topic number 6 entitled "Elimination of Intermediate Revocation Facilities". Mr. Harris seconded the motion.

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

7. Inmate/Offender Population Update

Chief Administrator of the Division of Institutions Jason Bryant provided an overview of the inmate/offender population as of October 31, 2022. A copy of the overview was included in the BOC packet for November 30, 2022.

8. Community Sentencing Contract-Fixed Rates

Administrator of Community Sentencing Melinda Guilfoyle provided an overview on the contract. A copy of the contact was included in the BOC Packet for November 30, 2022.

Motion: Dr. LaFortune made the motion to approve the "Community Sentencing Contract-Fixed Rates". Mr. Chandler seconded the motion.

Randy Chandler	Approved	Stephan Moore	Approved
Betty Gesell	Approved	Calvin Prince	Approved
Erick Harris	Approved	T. Hastings Siegfried	Approved
Lynn Haueter	Approved	Daryl Woodard	Absent

9. Agency Budget Update:

CFO Clemmons welcomed everyone and provided the following overview:

A. BOC Budget Reports

Chief Clemmons provided an overview of the BOC Budget. A copy of the overview was included in the BOC packet for November 30, 2022.

10. Approval of Board of Corrections Policy:

Chief Administrator Shelly Bear provided an overview and requested approval of the following policies:

A. P-020700 entitled "Oklahoma Department of Corrections Data System Management"

B. P-030100 entitled "Provisions of Services/Inmate Rights and Responsibilities"

C. P-040100 entitled "Security Standards for the Oklahoma Department of Corrections"

D. P-050100 entitled "Emergency Plans for the Oklahoma Department of Corrections"

A copy of the overview was included in the BOC packet for November 30, 2022.

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

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

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

11. Committee Reports – Standing Committees:

A. Executive

Chairman Hastings Siegfried

Members Calvin Prince and Randy Chandler

Members in this committee discussed the proposed BOC agenda, BOC policies, Legislative Initiatives, and finalized CY23 BOC dates and locations.

B. Population/ Security/ Private Prisons

Chairman Calvin Prince

Members Hastings Siegfried and Lynn Haueter

Members in this committee discussed the Population Update and Oklahoma Inspector General Statistics Update.

C. Public Policy/ Affairs/ Criminal Justice

Chairwoman Betty Gesell

Members Stephan Moore, Dr. Kathryn LaFortune, and Darryl Woodard

No meeting was held.

D. Audit and Finance

Chairman Randy Chandler

Members Hastings Siegfried, Lynn Haueter, and Erick Harris

Members in this meeting discussed the BOC Budget Reports.

12. New Business

There was no new business.

13. Approval to Enter into Executive Session:

Motion: Mr. Siegfried made the motion to Enter into Executive Session at 2:42 p.m. Mr. Prince seconded the motion.

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

14. Approval to Return from Executive Session:

Motion: Mr. Harris made the motion to Return from Executive Session at 4:02 p.m. Mr. Haueter seconded the motion.

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

15. Adjournment

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

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

There being no further business to discuss, the adjournment of the meeting was approved by a majority vote at 4:02 p.m.

Submitted to the Board of Corrections By:

Toni Lee, Minutes Clerk

Date

I hereby certify that these minutes were duly approved by the Board of Corrections on January 25, 2023, in which a quorum was present and voting.

X

Stephan Moore, Secretary
Board of Corrections

January 2023

Inmate Population

Davis Correctional Facility houses adult Male Medium and Maximum custody inmates as contracted through Oklahoma Department of Corrections.



Total Population: 1303
Custody Levels:
Maximum: 351 inmates
Medium: 948 inmates
Minimum: 4 inmates

Housing

Davis Correctional Facility is composed of 1720 beds in 7 housing units. The housing units are broke down into 4 units that have two 120 bed pods each, 2 units that have three 120 bed pods each and a G unit that has 40 beds.



General Population Med: 875 inmates
SHU: 73 inmates
General Population Max: 335 inmates
SHU: 16 inmates

Education

DCF offers Vo-tech, correspondence college, tutor training and academic courses. Our academic program and T.A.B.E. testing prepares inmate for success on the GED exam. As an authorized GED testing site, GED tests are offered several times each year.



Total Enrollment: 15 inmates
2022 GED Completions: 12 inmates
2023 GED Completion YTD: 1 inmate
Computer: 16 inmates
Horticulture: 17 inmates
Electrical: 18 inmates

Programs

Inmates at DCF may participate in a variety of programming to prepare for reentry into the community and to reduce the recidivism rate. These programs include Braille, New Lease on Life Dog Program, Anger Management, Thinking for a Change, Key Boarding and Victim's Impact. DCF also offers two specialized housing units, the Education pod and the Threshold pod.



Total Enrollment: 231 inmates
TFC: 12 inmates
Dog Program: 20 inmates
Braille Program: 4 inmates
Inside Out Dads: 14 inmates
Hustle 2.0: 174 inmates
Threshold: 7 inmates

Medical Services

Davis Correctional Facility offers full time health care professionals who provide a full range of comprehensive medical, dental and mental health services to inmates, 24 hours a day, 7 days a week.



Total Health Services Staff: 23.00

Professional: 8.5
LPN: 4
RN: 4
Mental Health: 2.5

Staffing

DCF employs more than 158 correctional officers, more than 13 skilled program staff and a highly qualified and diverse team of management and support staff. Each certified correctional officer has completed a minimum of 200 hours of recruit training.

Joe Norwood, Warden/with DCF since 1/10/2022
Anastacio Perez, Asst. Warden/with DCF since 3/6/2017
Michael Miller, Asst. Warden/with DCF since 5/16/22
Kevin Brown, Chief of Security/with DCF since 2/26/2017
James Lysinger, Asst. COS/with DCF since 12/19/2011
Julia Dorman, Chief of UM/with DCF since 2/26/2017



Total Staff: 250.0
Management/Support: 20
Security Operations: 143
Unit Management: 34
Maintenance: 6
Services/Programs: 24
Medical: 23.0

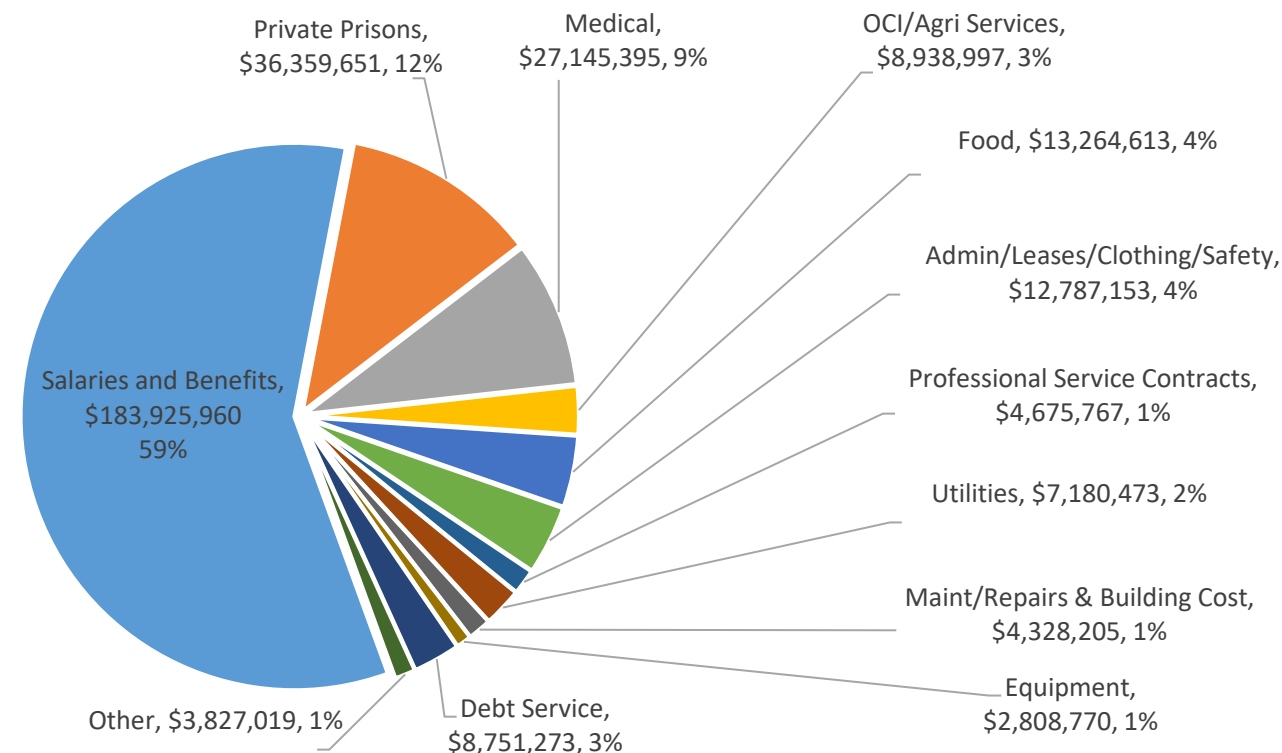
No.	Bill Description	Next Step
HB2477	Topic: Expand Inmate Credits (Workforce Restoration) Author: Representative Hill	Hear in House Rules
HB2608	Topic: Sex Offender Registry improvements Author: JJ Humphrey	Hear in House Criminal Justice & Corrections
Dead	Topic: Allow experience to replace education for P&P Officers Author: JJ Humphrey	n/a
HB 2649	Topic: Community Sentencing Expansion Author: Representative Steagall	Hear in House Criminal Justice & Corrections
HB 2182	Topic: Cleanup statutory requirements that violate HIPAA Author: Representative Roe	Passed house Rules
SB 873	Topic: O.L.E.R.S. Author: Senator Jett	Hear in 2024
SB 727	Topic: Emergency Purchase Authorization Author: Senator Stephens	Hear in Sen. Public Safety Committee
SB 121	Topic: Update our list of Prisons Author: Senator Gollihare Sponsor: Representative Humphrey	Floor Hearing
SB 123	Topic: Cleanup Primary/Secondary Class X misconducts in admin parole statute Author: Senator Gollihare Sponsor: Representative Humphrey	Floor Hearing
SB 274	Topic: County Jail reimbursement calculation Author: Senator Thompson	Hear in Senate Public Safety

BUDGET TO ACTUALS

Department	Budget	Payroll Expenditures	Operating Expenditures	Total Expenditures	Available Budget Balance
Institutions	191,491,795	86,662,624	17,714,757	104,377,381	87,114,414
Probation & Parole	36,107,807	18,968,949	858,420	19,827,369	16,280,438
Community Corrections	22,869,394	10,667,222	1,490,956	12,158,177	10,711,217
Inmate Programs – GPS	24,635,763	9,720,937	1,705,840	11,426,777	13,208,986
Community Sentencing	4,174,503	656,902	891,544	1,548,446	2,626,057
Contracted Services	108,707,654	566,085	36,359,651	36,925,736	71,781,918
General Operations	37,439,822	1,547,306	18,542,490	20,089,796	17,350,026
Central Office Operations	43,446,001	22,574,357	827,570	23,401,927	20,044,074
Divisional Operations	31,044,845	6,043,498	9,103,727	15,147,224	15,897,621
Health Services	112,177,588	21,439,593	27,145,395	48,584,988	63,592,600
Information Technology	22,339,776		6,664,397	6,664,397	15,675,380
Prison Industries	28,966,113	5,078,488	8,762,571	13,841,059	15,125,054
TOTAL	663,401,061	183,925,960	130,067,316	313,993,276	349,407,785

EXPENDITURES

13



Funding Sources

Funding Source	Budget	Expenditures	Encumbrance/ Pre-Encumbrance	Remaining Payroll	Available Budget Balance	Forecast Fund Balance
Appropriation	552,082,900	271,574,149	98,889,843	151,976,009	29,642,900	47,090,791
Carryover	41,902,503	14,748,059	27,154,444	-	-	-
Revolving Funds	65,644,955	26,963,852	20,145,842	5,267,920	13,267,342	13,267,341
Federal Funds	3,770,703	707,217	1,043,274	293,885	1,726,328	-
TOTAL	663,401,061	313,993,276	147,233,402	157,537,814	44,636,569	60,358,132

NET POSITION

Payroll	\$14,225,131
Medical	\$13,585,443
Contract Beds	
Private Prisons	\$18,280,217
Halfway Houses	\$0
Jail Backup	\$1,000,000
GRAND TOTAL	\$47,090,791

BUDGET UPDATES

- Pay for Performance
- Office Space
- Mabel Bassett Bond Maturity Date 04/01/23- \$2.2M
- FY22 Carryover Totaled \$41,902,502.82 – one time occurrence
- Biweekly Payroll – estimated cost \$9.3M – one time occurrence
- Medical – Recruitment and Retention \$5.6M – Recurring

STAFFING LEVELS

	Budget	November	December	January	Over/(Under)
Correctional Officers	1,439	1,282	1,283	1,283	(156)
Probation Officers	314	244	245	245	(69)
Medical	382	308	306	310	(72)
Other	1,863	1,691	1,685	1,687	(176)
Total Staff	3,998	3,525	3,519	3,525	(473)

GRANT UPDATES

Grant – Detect and Mitigate COVID19

\$993,232.00	Food Services Supplies, Medical Supplies and Materials, and Telecommunications Equipment
\$345,000.00	Food Service Touchless Software
\$1,338,232	Total Grant Award



BUDGET UPDATE

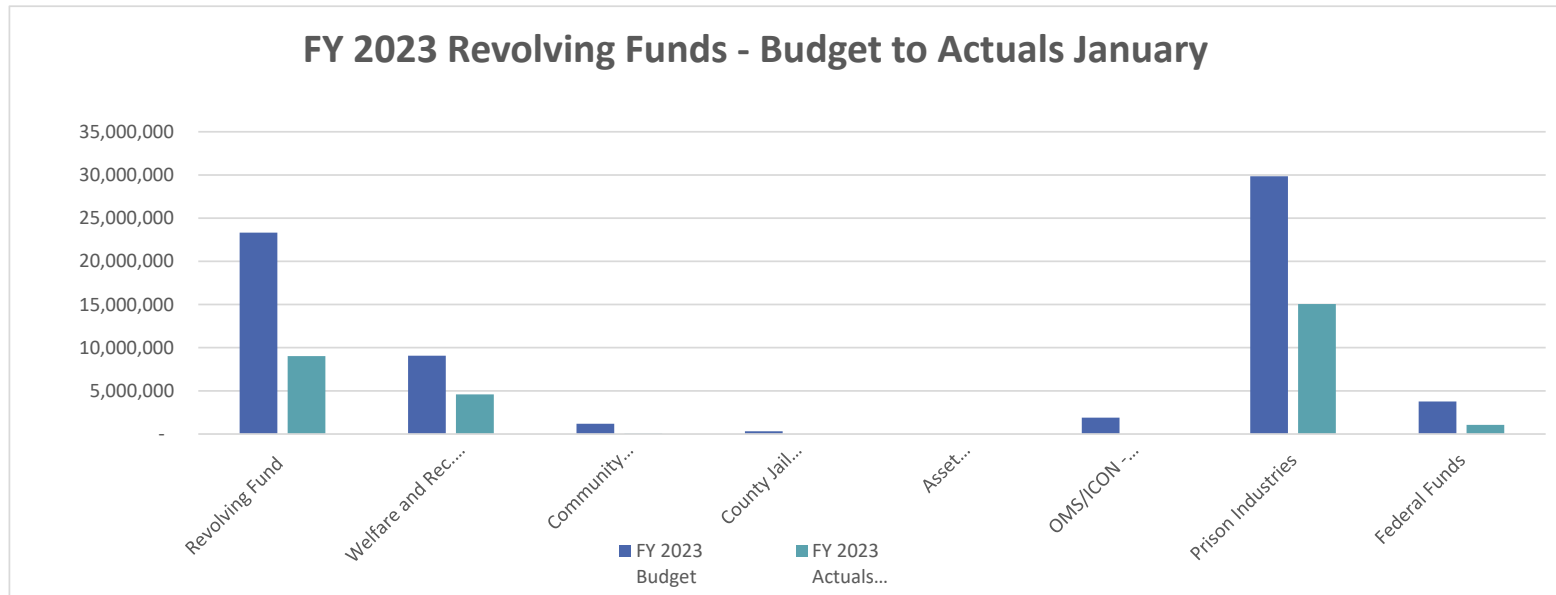
as of January 31, 2023

Three Year Expenditure Comparison

	FY 23 <u>July-January</u>	% Change from <u>FY 22</u>	FY 22 <u>July-January</u>	% Change from <u>FY 21</u>	FY 21 <u>July-January</u>
Salaries and Benefits					
Salaries	\$ 114,474,420	14.16%	\$ 100,271,956	-7.27%	\$ 108,135,146
Overtime	15,597,414	36.63%	11,415,674	11.03%	10,281,977
Insurance	25,433,299	-7.13%	27,386,233	-11.36%	30,897,655
Retirement	28,420,827	14.98%	24,718,907	-6.55%	26,451,341
Contract Beds	25,030	4.79%	23,886	142.05%	9,868
Private Prisons	32,106,800	-15.75%	38,110,864	1.57%	37,522,755
Halfway Houses	571,973	-43.27%	1,008,185	-15.06%	1,186,902
Contracted County Jails	-	0.00%	10,719	-80.70%	55,539
Jail Backup	3,551,553	16.29%	3,053,970	-43.35%	5,390,879
Jail Backup Transportation Reimbursement	104,295	11.41%	93,617	-6.45%	100,068
Medical Services	24,038,305	10.58%	21,739,059	3.25%	21,055,492
Hep C Treatment	3,107,090	-35.26%	4,799,378	190.53%	1,651,931
Institutions	17,714,757	25.33%	14,134,288	0.05%	14,127,492
Probation and Parole	858,420	-5.66%	909,896	7.70%	844,858
Community Corrections	1,490,956	31.25%	1,135,975	-1.15%	1,149,137
Inmate Programs	1,705,840	14.21%	1,493,624	-18.08%	1,823,212
Community Sentencing	891,544	-0.67%	897,526	0.52%	892,849
General Operations	10,398,490	8.42%	9,590,741	-8.05%	10,430,707
NFCC Lease	8,144,000	0.00%	8,144,000	16.34%	7,000,000
Central Office Operations	827,570	10.87%	746,430	23.39%	604,911
Divisional Operations	9,103,727	15.67%	7,870,726	22.42%	6,429,424
IT	4,422,477	-9.72%	4,898,757	28.11%	3,823,888
Offender Management System	2,241,920	27.99%	1,751,668	-39.03%	2,873,084
OCI / Agri-Services	8,762,571	31.00%	6,689,069	-2.28%	6,845,247
	<u>\$ 313,993,276</u>	<u>7.94%</u>	<u>\$ 290,895,150</u>	<u>-2.90%</u>	<u>\$ 299,584,363</u>

Three Year Revolving Fund Comparison

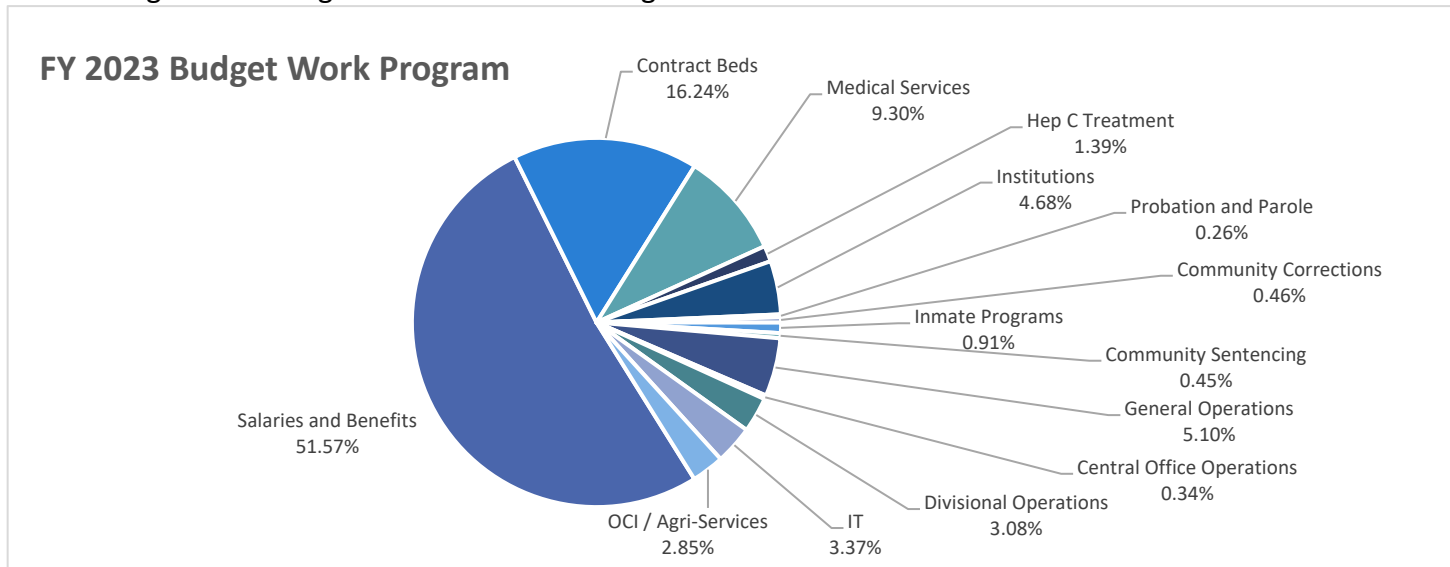
	FY 23 July - January	FY 2023 Budget	FY 2023 Actuals July-January	% Change from FY 22	FY 2022 Actuals July-January	% Change from FY 21	FY 2021 Actuals July-January
200 Revolving Fund		23,317,744	9,027,667	47.68%	6,112,917	-51.08%	12,494,969
205 Welfare and Rec. Fund		9,066,289	4,587,373	11.62%	4,109,798	-18.09%	5,017,554
210 Community Sentencing		1,194,839	45,274	-15.67%	53,687	2.27%	52,495
225 County Jail Transportation		326,000	-	0.00%	-	0.00%	-
230 Asset Forfeitures/Seizures Fund		-	-	0.00%	-	0.00%	-
235 OMS/ICON - Transfer of Funds		1,894,568	-	0.00%	5,387,235	0.00%	-
280 Prison Industries		29,845,515	15,056,424	-4.64%	15,788,651	15.29%	13,694,212
410 & 430 Federal Funds		3,770,703	1,061,859	-33.43%	1,595,156	125.12%	708,591
		\$ 69,415,658	\$ 29,778,597		\$ 33,047,445		\$ 31,967,820



FY 2023 Budget Work Program

	<u>Current Budget</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available Balance</u>
Salaries and Benefits	\$ 342,095,617	\$ 183,925,960	\$ 631,844	\$ 157,537,814
Contract Beds	107,733,828	36,359,651	64,148,219	\$ 7,225,958
Medical Services	61,728,081	24,038,305	25,471,841	\$ 12,217,935
Hep C Treatment	9,240,000	3,107,090	1,202,510	\$ 4,930,400
Institutions	31,061,979	17,714,757	12,954,648	\$ 392,574
Probation and Parole	1,693,931	858,420	666,757	\$ 168,754
Community Corrections	3,035,957	1,490,956	1,465,033	\$ 79,969
Inmate Programs	6,059,767	1,705,840	2,989,256	\$ 1,364,671
Community Sentencing	2,995,539	891,544	646,786	\$ 1,457,209
General Operations	33,837,918	18,542,490	11,918,223	\$ 3,377,205
Central Office Operations	2,234,329	827,570	730,790	\$ 675,969
Divisional Operations	20,439,634	9,103,727	9,330,187	\$ 2,005,720
IT	22,339,776	6,664,397	8,838,073	\$ 6,837,306
OCI / Agri-Services	18,904,705	8,762,571	5,693,334	\$ 4,448,800
Grand Total	<u>\$ 663,401,061</u>	<u>\$ 313,993,276</u>	<u>\$ 146,687,501.31</u>	<u>\$ 202,720,283</u>

FY 2023 Budget Work Programs includes all funding sources.



Oklahoma Department of Corrections
FY 2023 Appropriation as of January 31, 2023

Account Code	Budgeted	Expenditures	Encumbered	Pre-Encumbered	Committed	Balance
11,12,13 Payroll, Insurance, FICA and Retirement	\$ 331,294,928.00	\$ 178,687,075.71	\$ 631,843.51	\$ -	\$ 179,318,919.22	\$ 151,976,008.78
15 Professional Services	116,681,543.82	42,749,297.03	68,179,262.01	500,000.00	111,428,559.04	5,252,984.78
17 Moving Expenses	-	3,088.91	-	-	3,088.91	(3,088.91)
19 Flexible Benefits	350,000.00	22,136.60	312,863.40	-	335,000.00	15,000.00
21, 22 Travel	707,698.00	327,711.93	134,596.51	-	462,308.44	245,389.56
31 Miscellaneous Administrative Expenses	18,175,924.00	8,105,603.12	8,547,678.55	-	16,653,281.67	1,522,642.33
32 Rent Expense	18,543,656.00	8,800,946.13	6,461,360.22	-	15,262,306.35	3,281,349.65
33 Maintenance & Repair Expense	5,794,696.00	2,949,345.71	1,484,204.83	11,036.00	4,444,586.54	1,350,109.46
34 Specialized Supplies and Materials	57,244,504.00	26,372,868.35	17,997,174.14	-	44,370,042.49	12,874,461.51
35 Production, Safety and Security	1,332,806.00	477,498.52	1,163,140.57	-	1,640,639.09	(307,833.09)
36 General Operating Expenses	589,297.00	261,222.28	161,930.00	-	423,152.28	166,144.72
37 Shop Supplies	2,177,958.00	1,059,650.25	611,523.90	1,143.00	1,672,317.15	505,640.85
41 Property Furniture and Equipment	5,610,693.00	1,262,850.40	672,476.74	6,810.00	1,942,137.14	3,668,555.86
42 Library Equipment and Resources	6,300.00	191.75	-	-	191.75	6,108.25
43 Lease Purchase	177,008.00	117,464.49	59,043.35	-	176,507.84	500.16
44 Live Stock – Poultry	-	-	-	-	-	-
45,46,47 Building Construction and Renovation	-	2,384.25	-	-	2,384.25	(2,384.25)
48 Bond Payment	12,538,121.00	8,633,808.10	3,830,844.28	-	12,464,652.38	73,468.62
49 Inter-Agency Payments	-	-	-	-	-	-
51 Inmate Pay and Health Services	750,000.00	213,174.04	754,888.98	-	968,063.02	(218,063.02)
52 Scholarships, Tuition and other incentives	2,500.00	-	-	-	-	2,500.00
53 Refunds, Indemnities, and Restitution	-	1,083.52	-	-	1,083.52	(1,083.52)
54 Jail Back Up and others	6,005,000.00	1,288,407.00	5,107,608.00	-	6,396,015.00	(391,015.00)
55,59 Assistance Payments to Agencies	-	-	-	-	-	-
60 Authority Orders	-	-	4,397,429.56	1,695.53	4,399,125.09	(4,399,125.09)
61 Loans, Taxes, and other Disbursements	2,770.00	1,461.18	672.08	-	2,133.26	636.74
62 Transfers – Inmate Medical Payments	16,000,000.00	4,984,938.55	5,015,061.45	-	10,000,000.00	6,000,000.00
64 Merchandise for Resale	-	-	-	-	-	-
TOTAL	\$ 593,985,402.82	\$ 286,322,207.82	\$ 125,523,602.08	\$ 520,684.53	\$ 412,366,494.43	\$ 181,618,908.39
Funding						
19211 FY 2022 CarryOver	41,902,502.82	14,748,058.90	27,154,443.92	-	41,902,502.82	-
19301 GRF Appropriations	526,632,583.00	246,703,770.92	97,789,219.16	520,684.53	345,013,674.61	181,618,908.39
57601 Duties - Appropriations	25,450,317.00	24,870,378.00	579,939.00	-	25,450,317.00	-
TOTAL	\$ 593,985,402.82	\$ 286,322,207.82	\$ 125,523,602.08	\$ 520,684.53	\$ 412,366,494.43	\$ 181,618,908.39
					Remaining Payroll	151,976,008.78
						\$ 29,642,899.61

Oklahoma Department of Corrections
Statement of Revenues, Expenditures and Changes in Fund Balances
Non-Appropriated Funds
As of July 1, 2022 through January 31, 2023

Revenue Code	Revenues Current:	200 Fund	205 Fund	210 Fund	225 Fund	235 Fund	280 Fund	Funds
428199	Disbursement Fees	\$ 4,779.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,779.56
433107	Sale of Contraband	3.92	-	-	-	-	-	3.92
433147	Bank Charge Back / Returned Check Fee	-	-	-	-	-	-	-
433199	Other Fines, Forfeits, Penalties (Admin. Fees, Inst. Debts)	67,724.34	-	45,274.11	-	-	8,505.64	121,504.09
441105	Interest on Investments	165,308.01	7,763.68	-	-	-	51,131.58	224,203.27
443103	Rent from Land & Buildings	22,042.50	-	-	-	-	-	22,042.50
451101	Right - of - Way Easements	-	-	-	-	-	-	-
451101	Insurance and Other Reimbursement for Damages	25,641.37	-	-	-	-	-	25,641.37
452005	Reimbursement for Administrative Expense (PPWP)	89,858.93	-	-	-	-	-	89,858.93
452117	Reimbursement of Data Processing Fees	-	-	-	-	-	-	-
453003	Reimbursement for Travel Expense	-	-	-	-	-	-	-
455201	Federal Reimbursements	2,303,441.42	-	-	-	-	-	2,303,441.42
456101	Federal Funds Rec'd from Non-Gov. Ag.	45,000.00	-	-	-	-	-	45,000.00
458101	Refunded Money Previously Disbursed - Goods & Services	482,591.79	-	-	-	-	-	482,591.79
458105	Reimbursement for Funds Expended (Refunds - Payroll Reim.)	117,925.53	-	-	-	-	-	117,925.53
459151	Pharmaceuticals Rebate	-	-	-	-	-	-	-
459171	Program Income (Dog Programs)	266.03	-	-	-	-	-	266.03
459199	Other Grants, Refunds and Reimbursements (P-card Rebate)	125,648.79	-	-	-	-	-	125,648.79
471122	Farm Products General	-	-	-	-	-	7,690,082.76	7,690,082.76
473105	Charge for Service - (Water Treatment Plant)	26,950.00	-	-	-	-	-	26,950.00
473176	Laboratory and Medical Services	89,401.54	-	-	-	-	-	89,401.54
474105	Sale of Documents (Copies)	9,540.64	-	-	-	-	-	9,540.64
474131	Sale of Merchandise	-	-	-	-	-	7,257,633.80	7,257,633.80
474124	Canteen and Concession Income	-	4,579,609.50	-	-	-	-	4,579,609.50
474141	Printing Incl. Sale of Publications (Filming)	38,225.00	-	-	-	-	-	38,225.00
479121	Paper & Other Recyclable Materials	-	-	-	-	-	-	-
479131	Notification of Confinement - Social Security Admin	37,800.00	-	-	-	-	-	37,800.00
481102	Contributions - Patients & Inmates	7,934.65	-	-	-	-	-	7,934.65
481121	Probation & Parole Fees, DNA Fees, GPS Fees, Restitution Fees	1,504,882.99	-	-	-	-	-	1,504,882.99
482101	Deposits by Patients and Offenders (Program Fees - Work Release)	3,550,091.25	-	-	-	-	22,917.76	3,573,009.01
483607	Sale of Salvage	93,010.71	-	-	-	-	-	93,010.71
488191	P-Card Rebate	219,597.65	-	-	-	-	26,152.42	245,750.07
	Total Revenues	9,027,666.62	4,587,373.18	45,274.11	-	-	15,056,423.96	28,716,737.87
Account Code	Expenditures Current:							
11,12,13	Payroll	-	-	-	-	-	5,100,178.33	5,100,178.33
15	Professional Services	2,565,419.63	971,978.16	50,269.33	-	475,176.25	228,909.25	4,291,752.62
21, 22	Travel	31,754.36	3,939.54	4,380.13	-	-	16,928.07	57,002.10
31	Misc. Admin. Expenses	915,220.75	334,536.37	-	-	-	472,032.36	1,721,789.48
32	Rent	1,102,424.23	95,082.20	-	-	12,050.83	51,353.10	1,260,910.36
33	Maintenance and Repair	2,033,882.13	370,874.13	-	-	-	582,740.20	2,987,496.46
34	Specialized Supplies and Materials	113,339.16	583,456.72	351.78	-	-	355,919.40	1,053,067.06
35	Production, Safety and Security	505,714.58	19,975.73	1,482.92	-	-	327,416.38	854,589.61
36	General Operating Expenses	4,408.63	98,674.24	-	-	-	54,495.67	157,578.54
37	Shop Expense	130,738.81	8,033.04	5,871.95	-	1,165.02	1,058,901.54	1,204,710.36
41	Furniture and Equipment	622,668.43	318,586.40	2,100.00	-	1,338,372.01	130,745.86	2,412,472.70
42	Library Equipment and Resources	283.06	466.79	-	-	-	-	749.85
43	Lease Purchases	-	-	-	-	-	-	-
44	Livestock and Poultry	-	-	-	-	-	70,965.00	70,965.00
45	Land and Right-of-way	-	-	-	-	-	-	-
46, 47	Building, Construction and Renovation	-	3,125.56	-	-	-	9,877.48	13,003.04
48	Debt Service	-	-	-	-	-	-	-
51	Inmate Pay and Health Services	61,120.44	1,470,208.06	-	-	-	464,958.96	1,996,287.46
52	Tuitions, Awards and Incentives	-	-	-	-	-	-	-
53	Refunds and Restitutions	-	8,800.00	-	-	-	-	8,800.00
54	Jail Backup, County Jails and Other	2,802,450.80	-	-	121,152.37	-	-	2,923,603.17
55	Payment to Gov. Sub-Division	-	-	-	-	-	-	-
59	Assistance Payments to Agencies	-	-	-	-	-	-	-
61	Loans, Taxes and other Disbursements	345.00	-	-	-	-	175.84	520.84
62	Transfers - Out Sourced Health Care	681,426.20	-	-	-	-	1,645,383.90	2,326,810.10
64	Merchandise for Resale	5,971.88	-	-	-	-	5,984,098.47	5,990,070.35
	Total Expenditures	11,577,168.09	4,287,736.94	64,456.11	121,152.37	1,826,764.11	16,555,079.81	34,432,357.43
	<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(2,549,501.47)</i>	<i>299,636.24</i>	<i>(19,182.00)</i>	<i>(121,152.37)</i>	<i>(1,826,764.11)</i>	<i>(1,498,655.85)</i>	<i>(5,715,619.56)</i>
	Cash							
	Beginning Cash Balance	20,378,420.15	830,756.04	1,217,344.10	329,567.61	5,677,369.72	7,179,448.20	35,612,905.82
	Revenue Received this Year	9,027,666.62	4,587,373.18	45,274.11	-	-	15,056,423.96	28,716,737.87
	Expenditures made this Year	(11,577,168.09)	(4,287,736.94)	(64,456.11)	(121,152.37)	(1,826,764.11)	(16,555,079.81)	(34,432,357.43)
	Beginning Change in Liabilities	(62,091.40)	(41,510.00)	(85.53)	(3,043.39)	-	(66,740.21)	(173,470.53)
	Transfers	(2,585.41)	-	-	-	-	-	(2,585.41)
	Adjustments	-	-	-	-	-	-	-
	Ending Cash Balance	\$ 17,764,241.87	\$ 1,088,882.28	\$ 1,198,076.57	\$ 205,371.85	\$ 3,850,605.61	\$ 5,614,052.14	\$ 29,721,230.32

Oklahoma Department of Corrections
Statement of Revenues, Expenditures and Changes in Fund Balances
Non-Appropriated Funds
For the Month of January 2023

Revenue Code	Revenues	200 Fund	205 Fund	210 Fund	225 Fund	235 Fund	280 Fund	Funds
	Current:							
428199	Disbursement Fees	\$ 865.76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 865.76
433107	Sale of Contraband	3.92	-	-	-	-	-	3.92
433147	Bank Charge Back / Returned Check Fee	-	-	-	-	-	-	-
433199	Other Fines, Forfeits, Penalties (Admin. Fees, Inst. Debts)	8,205.41	-	6,242.00	-	-	-	14,447.41
441105	Interest on Investments	26,604.10	1,271.69	-	-	-	8,636.27	36,512.06
443103	Rent from Land & Buildings	2,812.80	-	-	-	-	-	2,812.80
451101	Insurance and Other Reimbursement for Damages	-	-	-	-	-	-	-
452005	Reimbursement for Administrative Expense (PPWP)	8,173.59	-	-	-	-	-	8,173.59
452117	Reimbursement of Data Processing Fees	-	-	-	-	-	-	-
453003	Reimbursement for Travel Expense	-	-	-	-	-	-	-
455201	Federal Reimbursements	5,017.03	-	-	-	-	-	5,017.03
456101	Federal Funds Rec'd from Non-Gov. Ag.	-	-	-	-	-	-	-
458101	Refunded Money Previously Disbursed - Goods & Services	117.36	-	-	-	-	-	117.36
458105	Reimbursement for Funds Expended (Refunds - Payroll Reim.)	245.57	-	-	-	-	-	245.57
459151	Pharmaceuticals Rebate	-	-	-	-	-	-	-
459171	Program Income (Dog Programs)	25.00	-	-	-	-	-	25.00
459199	Other Grants, Refunds and Reimbursements (P-card Rebate)	-	-	-	-	-	-	-
471122	Farm Products General	-	-	-	-	-	2,149,143.66	2,149,143.66
473105	Charge for Service - (Water Treatment Plant)	3,850.00	-	-	-	-	-	3,850.00
473176	Laboratory and Medical Services	9,374.49	-	-	-	-	-	9,374.49
474105	Sale of Documents (Copies)	762.30	-	-	-	-	-	762.30
474131	Sale of Merchandise	-	-	-	-	-	1,430,926.81	1,430,926.81
474124	Canteen and Concession Income	-	794,246.76	-	-	-	-	794,246.76
474141	Printing Incl. Sale of Publications (Filming)	-	-	-	-	-	-	-
479121	Paper & Other Recyclable Materials	-	-	-	-	-	-	-
479131	Notification of Confinement - Social Security Admin	9,000.00	-	-	-	-	-	9,000.00
481102	Contributions - Patients & Inmates	692.28	-	-	-	-	-	692.28
481121	Probation & Parole Fees, DNA Fees, GPS Fees, Restitution Fees	236,810.92	-	-	-	-	-	236,810.92
482101	Deposits by Patients and Offenders (Program Fees - Work Release)	494,176.32	-	-	-	-	-	494,176.32
483607	Sale of Salvage	4,597.86	-	-	-	-	-	4,597.86
488191	P-Card Rebate	-	-	-	-	-	-	-
	Total Revenues	811,334.71	795,518.45	6,242.00	-	-	3,588,706.74	5,201,801.90
Account Code	Expenditures							
	Current:							
11,12,13	Payroll	-	-	-	-	-	731,813.40	731,813.40
15	Professional Services	450,345.71	26,303.08	12,673.20	-	60,790.00	25,658.66	575,770.65
21, 22	Travel	2,751.00	104.86	991.00	-	-	1,851.43	5,698.29
31	Misc. Admin. Expenses	439,010.58	31,075.37	-	-	-	66,548.85	536,634.80
32	Rent	14,307.54	16,419.61	-	-	1,939.53	8,522.88	41,189.56
33	Maintenance and Repair	402,288.40	17,802.55	-	-	-	54,542.59	474,633.54
34	Specialized Supplies and Materials	4,462.09	120,682.03	-	-	-	34,181.29	159,325.41
35	Production, Safety and Security	34,031.09	1,627.11	139.50	-	-	33,970.32	69,768.02
36	General Operating Expenses	1,381.99	7,795.01	-	-	-	8,608.37	17,785.37
37	Shop Expense	14,668.47	113.78	1,041.75	-	-	156,514.01	172,338.01
41	Furniture and Equipment	39,201.37	32,796.14	2,100.00	-	-	6,881.04	80,978.55
42	Library Equipment and Resources	-	-	-	-	-	-	-
43	Lease Purchases	-	-	-	-	-	-	-
44	Livestock and Poultry	-	-	-	-	-	-	-
45	Land and Right-of-way	-	-	-	-	-	-	-
46, 47	Building, Construction and Renovation	-	-	-	-	-	3,626.10	3,626.10
48	Debt Service	-	-	-	-	-	-	-
51	Inmate Pay and Health Services	9,079.56	213,718.76	-	-	-	112,556.72	335,355.04
52	Tuitions, Awards and Incentives	-	-	-	-	-	-	-
53	Refunds and Restitutions	-	-	-	-	-	-	-
54	Jail Backup, County Jails and Other	36,666.00	-	-	10,162.75	-	-	46,828.75
55	Payment to Gov. Sub-Division	-	-	-	-	-	-	-
59	Assistance Payments to Agencies	-	-	-	-	-	-	-
61	Loans, Taxes and other Disbursements	-	-	-	-	-	175.84	175.84
62	Transfers - Out Sourced Health Care	86,758.93	-	-	-	-	1,645,383.90	1,732,142.83
64	Merchandise for Resale	-	-	-	-	-	-	-
	Total Expenditures	1,534,952.73	468,438.30	16,945.45	10,162.75	62,729.53	2,890,835.40	4,984,064.16
	<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(723,618.02)</i>	<i>327,080.15</i>	<i>(10,703.45)</i>	<i>(10,162.75)</i>	<i>-</i>	<i>697,871.34</i>	<i>217,737.74</i>
	Cash							
	Beginning Cash Balance	18,523,111.31	764,385.89	1,208,780.02	222,716.51	3,913,335.14	5,252,558.38	29,884,887.25
	Revenue Received this Month	811,334.71	795,518.45	6,242.00	-	-	3,588,706.74	5,201,801.90
	Expenditures made this Month	(1,534,952.73)	(468,438.30)	(16,945.45)	(10,162.75)	(62,729.53)	(2,890,835.40)	(4,984,064.16)
	Beginning Change in Liabilities	(33,765.99)	(2,583.76)	0.00	(7,181.91)	-	(336,377.58)	(379,909.24)
	Transfers (Cares Act Funding & OMS/IKON Funding, payroll)	(1,485.43)	-	-	-	-	-	(1,485.43)
	Adjustments	-	-	-	-	-	-	-
	Ending Cash Balance	\$ 17,764,241.87	\$ 1,088,882.28	\$ 1,198,076.57	\$ 205,371.85	\$ 3,850,605.61	\$ 5,614,052.14	\$ 29,721,230.32

Oklahoma Department of Corrections
Statement of Revenues, Expenditures and Changes in Fund Balances
Federal Funding
As of July 1, 2022 through January 31, 2023

	410 Fund	430 Fund	Funds
Revenues			
Current:			
Federal Funds Received	\$ 342,542.52	\$ 719,316.45	\$ 1,061,858.97
Private Grants and Donations for Opns.	-	-	-
Reimbursements & P-Card Rebate	-	-	-
Total Revenues	342,542.52	719,316.45	1,061,858.97
Expenditures			
Current:			
Payroll	90,783.79	76,526.39	167,310.18
Professional Services	-	188,772.65	188,772.65
Travel	39,637.91	1,650.81	41,288.72
Misc. Admin. Expenses	4,355.00	-	4,355.00
Rent	3,705.83	-	3,705.83
Maintenance and Repair	7,466.11	70,731.75	78,197.86
Specialized Supplies and Materials	-	-	-
Production, Safety and Security	-	-	-
General Operating Expenses	76,958.20	-	76,958.20
Shop Expense	-	4,020.00	4,020.00
Furniture and Equipment	77,673.80	433,646.40	511,320.20
Library Equipment and Resources	-	-	-
Lease Purchases	-	-	-
Livestock and Poultry	-	-	-
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	-	21,985.57	21,985.57
Assistance Payments to Agencies	-	-	-
Loans, Taxes and Other Disbursements	-	-	-
Transfers - Out Sourced Health Care	-	-	-
Merchandise for Resale	-	-	-
Total Expenditures	300,580.64	797,333.57	1,097,914.21
Cash			
Beginning Cash Balance	262,222.09	212,486.41	474,708.50
Revenue Received this Year	342,542.52	719,316.45	1,061,858.97
Expenditures made this Year	(300,580.64)	(797,333.57)	(1,097,914.21)
Beginning Change in Liabilities	(11,631.48)	-	(11,631.48)
Transfers	-	-	-
Adjustments	-	-	-
Ending Cash Balance	\$ 292,552.49	\$ 134,469.29	\$ 427,021.78

Oklahoma Department of Corrections
Statement of Revenues, Expenditures and Changes in Fund Balances
Federal Funding
For the Month of January 2023

Revenue	410 Fund	430 Fund	Funds
Revenues			
Code Current:			
556 Federal Funds Rec'd	\$ -	\$ 202,692.00	\$ 202,692.00
561 Private Grants and Donations for Opns.	-	-	-
581 Reimbursements	-	-	-
Total Revenues	-	202,692.00	202,692.00
Account Expenditures			
Code Current:			
11,12,13 Payroll	11,260.45	4,339.57	15,600.02
15 Professional Services	-	51,833.68	51,833.68
21, 22 Travel	-	-	-
31 Misc. Admin. Expenses	4,355.00	-	4,355.00
32 Rent	1,971.46	-	1,971.46
33 Maintenance and Repair	2,568.48	25,443.75	28,012.23
34 Specialized Supplies and Materials	-	-	-
35 Production, Safety and Security	-	-	-
36 General Operating Expenses	4,916.63	-	4,916.63
37 Shop Expense	-	-	-
41 Furniture and Equipment	819.60	38,301.84	39,121.44
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	-	124.40	124.40
59 Assistance Payments to Agencies	-	-	-
61 Loans, Taxes and Other Disbursements	-	-	-
62 Transfers - Out Sourced Health Care	-	-	-
64 Merchandise for Resale	-	-	-
Total Expenditures	25,891.62	120,043.24	145,934.86
Cash			
Beginning Cash Balance	318,444.11	51,820.53	370,264.64
Revenue Received this Month	-	202,692.00	202,692.00
Expenditures made this Month	(25,891.62)	(120,043.24)	(145,934.86)
Change in Liabilities	0.00	-	0.00
Transfers	-	-	-
Adjustments	-	-	-
Ending Cash Balance	\$ 292,552.49	\$ 134,469.29	\$ 427,021.78

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 2022 Budgeted	FY 2022 Actual	FY 2023 Budgeted
Maximum Security	\$97.81	\$113.66	\$104.50
Medium Security – Combined Average	\$58.86	\$63.24	\$62.55
Minimum Security – Combined Average	\$55.53	\$60.96	\$61.04
Community Correction Centers - Average	\$65.72	\$83.62	\$69.58



David Buss

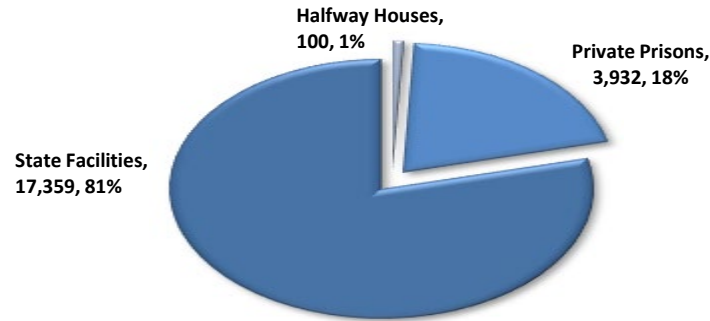
David Buss began his career with the Oklahoma Department of Corrections in 2005 as a correctional security officer at Oklahoma State Penitentiary, promoting to the rank of Sergeant. In 2015, he transferred to Jackie Brannon Correctional Center where he served as a Lieutenant, CERT commander, unit manager, and Acting Chief of Security. He was promoted to Chief of Security at Jess Dunn Correctional Center in 2018. In 2019, Mr. Buss transferred to Dr. Eddie Warrior Correctional Center as Chief of Security. Mr. Buss was promoted to Deputy Warden at Jess Dunn Correctional Center in 2018.

Mr. Buss received his Master of Science Degree in Forensic Psychology from Liberty University in 2020. He received his Master of Arts, Organizational Leadership / Criminal Justice from Mid-America Christian University in 2017. In 2015, Mr. Buss received his Bachelor of Science, Criminal Justice Administration and Ethics from Mid-America Christian University.

Incarcerates

Grand Total	Females	Males	Total
Current Population	2,190	19,487	21,677
Population Last Year	2,143	19,217	21,360
Change	47	270	317
State Facilities	Females	Males	Total
Current Population	2,165	15,194	17,359
Population Last Year	2,031	14,541	16,572
Change	134	653	787
Private Prisons	Females	Males	Total
Current Population	0	3,932	3,932
Population Last Year	0	4,287	4,287
Change	0	(355)	(355)
Halfway Houses	Females	Males	Total
Current Population	0	100	100
Population Last Year	76	109	185
Change	(76)	(9)	(85)
Out Count	Females	Males	Total
Current Population	25	261	286
Population Last Year	36	280	316
Change	(11)	(19)	(30)
County Jail Transfers Pending	Females	Males	Total
Current Population	31	1146	1177
Population Last Year	34	961	995
Change	(3)	185	182

Inmates in State Facilities vs. Contract Facilities

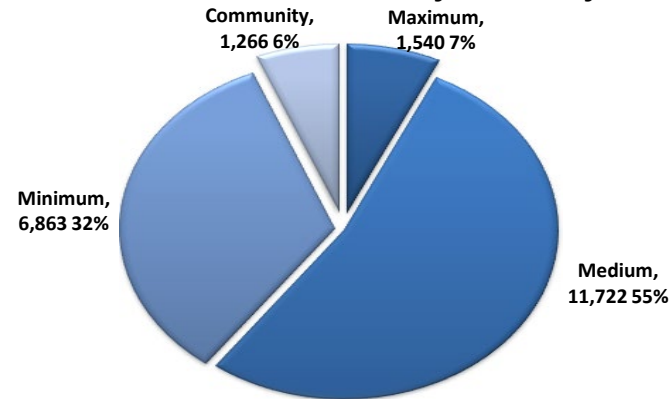


Community Offenders

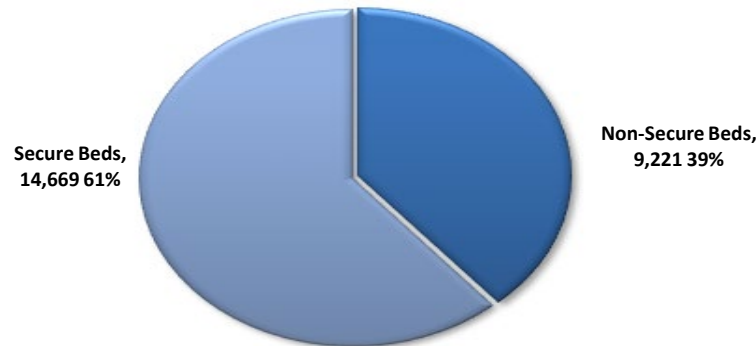
25

Community Supervision	Females	Males	Total
Current Population	4,652	15,594	20,246
Population Last Year	5,199	18,252	23,451
Change	(547)	(2,658)	(3,205)
GPS	Females	Males	Total
Current Population	54	123	177
Population Last Year	62	120	182
Change	(8)	3	(5)
Community Sentencing	Females	Males	Total
Current Population	569	1,576	2,145
Population Last Year	578	1,678	2,256
Change	(9)	(102)	(111)
Parole Supervision	Females	Males	Total
Current Population	301	1,375	1,676
Population Last Year	409	1,876	2,285
Change	(108)	(501)	(609)
Probation Supervision	Females	Males	Total
Current Population	3,728	12,520	16,248
Population Last Year	4,150	14,578	18,728
Change	(422)	(2,058)	(2,480)

Inmate Distribution by Security Level



Percentage of Inmates in Secure and Non-Secure Beds



Secure beds include beds in maximum and medium state and contract facilities.

Non-Secure beds include beds in minimum, state, and contract facilities, community corrections centers and halfway houses.

Board of Corrections – Population Analysis



As of
January 31, 2023

Total System Population	Females	Males	Total
Current Population	6,873	36,227	43,100
Population Last Year	7,376	38,430	45,806
Change	(503)	(2,203)	(2,706)
Percentage of Change	7%	6%	6%



Board of Corrections – Population Information

As of
January 31, 2023

Largest Percentage of Convictions

Male Crimes	Total	Percentage	Female Crimes	Total	Percentage
Murder I	1,166	6%	Child Abuse	262	12%
Robbery/Attempted Robbery	1,096	6%	Trafficking in Illegal Drugs	145	7%
Lewd/Indecent Acts of Child	999	5%	Murder I	125	6%
Rape I	885	5%	Manslaughter I	102	5%

Death Row Inmates

Male	36
Female	1

Youthful Offenders

Male	10
Female	0

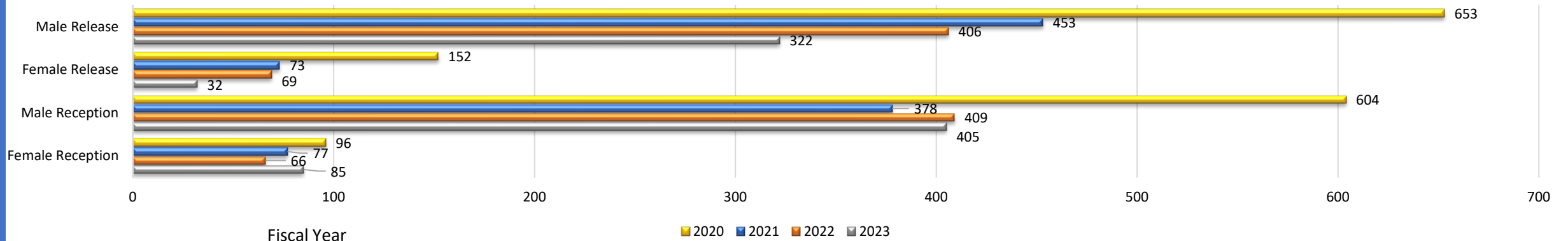
Inmates Earned Credit Level

Level	Total	Percentage
1	1,709	17 %
2	2,045	
3	2,772	83%
4	15,095	

Receptions and Releases for the Fiscal Year 2022

	Total	July	August	September	October	November	December	January	February	March	April	May	June
Female Receptions	916	65	67	103	92	54	80	66	52	100	74	85	78
Male Receptions	4952	491	264	328	408	346	501	409	270	439	506	490	500
Female Releases	903	93	56	84	78	97	70	69	69	86	77	66	58
Male Releases	5069	475	468	392	434	415	427	406	373	434	419	414	412

4 Year Fiscal Trend - January



**Oklahoma Department of Corrections
Internal Audit Follow Up Summary Report
First Quarter FY 23**

Reporting Period: 1st Quarter of FY 23

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, Food Service 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. OCI at Dick Conner Correctional Center	07/12/2022
2. James Crabtree Correctional Center *	08/10/2022
3. Bill Johnson Correctional Center	08/10/2022
4. Agri Services Administration	08/16/2022
5. Northeast Oklahoma Community Corrections Center *	09/01/2022
6. Dick Conner Correctional Center *	09/08/2022
7. Howard McLeod Correctional Center *	09/21/2022
8. OCI Administration *	09/22/2022
9. Jim E. Hamilton Correctional Center	09/22/2022
10 Jess Dunn Correctional Center	09/28/2022

Of the 10 (ten) Facilities/units audited in the 1st quarter of FY 23, 5 (five) had reportable noncompliance or internal control findings.

Summary of Noncompliance Findings in accordance with Fiscal Management Policy

Purchase Cards

- **James Crabtree Correctional Center**
- **Northeast Oklahoma Correctional Center**
- **Dick Conner Correctional Center**
- **OCI Administration**

Summary of Findings:

- **James Crabtree** – 50% of the purchase card statements sampled were not received by agency account for payment processing in a timely manner.
- **Northeast Oklahoma** - 50% of the purchase card statements sampled were not received by agency accountant for payment processing in a timely manner
- **Dick Conner** - 59% of the purchase card statements sampled were not received by agency accountant for payment processing in a timely manner
- **OCI Administration** - 16% of the purchase card statements sampled were not received by agency accountant for payment processing in a timely manner.

Plan of Corrective Action:

- **James Crabtree** – All cardholders will submit documentation to accountant no later than 10th of each month, and the business manager will transmit to administration by 15th of each month
- **Northeast Oklahoma** - All statements must be submitted to the business officer no later than the 20th of each month.
- **Dick Conner** - The cardholders have been instructed that all statements be sent to the account for payment no later than the 20th of each month
- **OCI Administration** - Each P card report received is checked off against the master list by the 20th of each month. Request will be escalated through the chain of command to ensure compliance.

Follow up Audit:

- **James Crabtree** – Effective in September 2022, all documentation is now sent to the account for verification and then to the business manager for final approval.
- **Northeast Oklahoma** – Effective September 2022, a tracking log has been in place to ensure documentation is received and submitted to the accountant for payment.
- **Dick Conner** – Effective November 2022 a tracking log has been created to ensure documentation is received and submitted to the accountant for payment

(Note, the business manager is the same person for both Northeast and Dick Conner).

- **OCI Administration** - Effective September 2022, a log has been established in order to track and review each transmittal and invoice for accuracy prior for submission for payment.

Payables:

- **Howard McLeod Correctional Center**
- **OCI Administration**

Summary of findings:

- **Howard McLeod** - 20% of the invoices sampled (13 of 65) were paid more than 45 days late.
- **OCI Administration** - 20.69% of the invoices sampled (54 of 261) were paid more than 45 days late.

Plan of Corrective Action:

- **Howard McLeod** - A new account and business manager are now in place and will provide processing to ensure compliance.
- **OCI Administration** - A new process has been put into place to prevent delinquency.

Follow-up Audit:

- **Howard McLeod** – Effective 1/24/2022 an accountant was hired, and a process has been set up to better monitor invoices and documentation for the payment process.
- **OCI Administration** – Effective 9/15/2022, each transmittal and invoice are reviewed for accurate dates and receiving documentation prior to submission for payment.

Food Service:

- **Howard McLeod Correctional Center**

Summary of findings:

- Food service supervisors did not have access to current “on hand” inventory, the auditor was unable to audit as a result.

Plan of Corrective Action:

- The food service supervisor will conduct training for each food service employee by 9/30/2022.

Follow up Audit:

- Effective 12/8/2022 all food service employees have completed training and will have access to “on hand inventory” reports as needed.

Accounts Receivable:

- **OCI Administration**

Summary of Findings:

- PIE program has delinquent receivables outstanding and unpaid for up to 368 days outstanding. (29 of 101 sampled) for 29.70%

Plan of Corrective Action:

- Continue to call and work with vendors with determination to resolve the issues.

Follow up Audit:

- As of 8/15/2022, a plan was implemented to log all invoices, and monitor those invoices that had not been paid within a two-week period, and to insure a faster follow up on problems that may have occurred.

DEPARTMENT OF CORRECTIONS

Internal Audit Report

OCI Manufacturing

At

Dick Conner Correctional Center

July 13, 2022

FOR THE PERIODS

FY 22, April 1, 2022 to June 30, 2022

FY 23, July 2022

DEPARTMENT OF CORRECTIONS

Internal Audit Report

OCI Manufacturing

At

Dick Conner Correctional Center

Table of Contents

	Page
Compliance with Laws, Regulations, Contracts and Policy	1

OKLAHOMA DEPARTMENT OF CORRECTIONS
INTERNAL AUDIT REPORT

OCI Manufacturing at Dick Conner Correctional Center

July 13, 2022

Chairman, Oklahoma Board of Corrections

We have conducted a compliance audit of OCI Manufacturing at Dick Conner Correctional Center a part of the primary government, State of Oklahoma, Department of Corrections, FY 22, April 1, 2022 to June 30, 2022 and FY 23, July 2022. The areas covered in this audit were Raw Materials, Work in Progress, Finished Goods and Fixed Asset Inventory.

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 OCI Manufacturing at 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 OCI Manufacturing at Dick Conner Correctional Center is the responsibility of the OCI Manufacturing at Dick Conner Correctional Center management. As part of obtaining reasonable assurance about whether at OCI Manufacturing at 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 disclosed no instances of noncompliance that are required to be reported herein under department policy or Government Auditing Standards

Sincerely



Patrick Donnelly
Internal Auditor

DEPARTMENT OF CORRECTIONS

Internal Audit Report

James Crabtree Correctional Center

August 10, 2022

FOR THE PERIODS

FY 22 July 1, 2021 to June 30, 2022

DEPARTMENT OF CORRECTIONS

Internal Audit Report

James Crabtree Correctional Center

Table of Contents

	Page
Compliance with Laws, Regulations, Contracts and Policy	1
Schedule A - Compliance	2

OKLAHOMA DEPARTMENT OF CORRECTIONS
INTERNAL AUDIT REPORT

James Crabtree Correctional Center

August 10, 2022

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 22 (July 1, 2021 to June 30, 2022). The areas covered in this audit were Accounts Payable, Purchasing, Receiving, Purchase Cards, Release Cards, Trust Fund, Security Items (weapons, radios and vests), Food Service 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 James Crabtree 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 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 as listed on the Schedule A – Compliance disclosed certain conditions that are required to be reported herein under department policy or Government Auditing Standards. A plan of corrective action is included. An internal audit follow-up will be performed within three months to insure corrective actions is being implemented.

Sincerely



Patrick Donnelly
Internal Audit

OKLAHOMA DEPARTMENT OF CORRECTIONS

INTERNAL AUDIT REPORT

Schedule A: COMPLIANCE**James Crabtree Correctional Center**

August 10, 2022

Purchase Cards

Criteria: OP 120502 section II.F.1&2. entitled End of Cycle.

The billing cycle ends at midnight on the last working day of each month.

1. The cardholder will reconcile, sign, and date the statement available in WORKS, attaching the original receipts, and invoices, and all other supporting documentation to the statement.

2. The cardholder's approving official must verify the statement and supporting documentation for completeness, accuracy, and appropriateness of purchases, and then sign and date the statement.

The statement and attached documentation must be forwarded to the agency purchase card accountant by the final working day of the following month.

Finding: Fifty percent (50.0%) of the P-Card statements and supporting documentation sampled were not received by the agency purchase card accountant by the final working day of the following month. (10 of 19)

Cardholder	Statement Month	Print Date	Rec. P-Card Accountant	Amount	Days Late
P. Franks	Jun-21	07/09/21	08/16/21	\$33,454.99	16
P. Franks	Aug-21	09/02/21	10/18/21	\$16,524.15	18
P. Franks	Sep-21	10/04/21	11/17/21	\$19,772.27	17
P. Franks	Jan-22	03/01/22	05/23/22	\$14,093.62	84
P. Franks	Mar-22	04/19/22	06/02/22	\$21,628.09	33
E. Grace	May-21	06/03/21	10/18/21	\$ 273.55	110
E. Grace	Jul-21	08/06/21	10/13/21	\$ 9,115.24	43
E. Grace	Mar-22	04/01/22	07/11/22	\$ 77.85	41
F. Mattox	Dec-21	01/06/21	02/16/22	\$ 8,647.13	16
S. Reed	Sep-21	12/27/21	12/28/21	\$ 1,152.96	58

Effect: The department was not in compliance with DOC policy as stated in the quoted criteria above.

Recommendation: All Purchase Card users should, thru the facility accountant to ensure the payment for all purchases made are completed by the due date established each month by the OMES and submitted to HQ accounting on a timely basis to avoid being charged late fees.

PLAN OF CORRECTIVE ACTION:

In order to alleviate the late submission of P-card statements, all card holders will submit their statement and supporting documentation to the accountant's office no later than the 10th of the month. The Business Manager will pick them up, review, sign and mail them to OKC P-card Administrator's office by the 15th of the month.

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Charles E. "Bill" Johnson Correctional Center

August 10, 2022

FOR THE PERIODS

FY 22 July 1, 2021 to June 30, 2022

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Charles E. "Bill" Johnson Correctional Center

Table of Contents

	Page
Compliance with Laws, Regulations, Contracts and Policy	1

OKLAHOMA DEPARTMENT OF CORRECTIONS
INTERNAL AUDIT REPORT

Charles E. "Bill" Johnson Correctional Center

August 10, 2022

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 FY 22 (July 1, 2021 to June 30, 2022). The areas covered in this audit were Accounts Payable, Purchasing, Receiving, Purchase Cards, Debit Cards, Trust Fund, Warehouse Inventory, Food Service 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 §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

Agri Services Administration

August 16, 2022

FOR THE PERIODS

FY 22, July 1, 2021 to June 30, 2022

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Agri Services Administration

Table of Contents

	Page
Compliance with Laws, Regulations, Contracts and Policy	1
Schedule A - Compliance	2-3

OKLAHOMA DEPARTMENT OF CORRECTIONS
INTERNAL AUDIT REPORT

Agri Services Administration

August 15, 2022

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 22 (July 1, 2021 to June 30, 2022). 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 as listed on the Schedule A – Compliance disclosed certain conditions that are required to be reported herein under department policy or Government Auditing Standards. A plan of corrective action is included. An internal audit follow-up will be performed within three months to ensure corrective actions is being implemented.

Sincerely

Teressa Davenport

Teressa Davenport
Internal Audit

OKLAHOMA DEPARTMENT OF CORRECTIONS

INTERNAL AUDIT REPORT

Schedule A: COMPLIANCE

Agri Services

August 16, 2022

Accounts Payables

Criteria: 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

Twenty one percent (21 . 43 %) of the invoices sampled (48 of 224) 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	Dept Code
ODOC Trust Fund	\$ 1,006.75	07/01/21	09/21/21	37	4242100
ODOC Trust Fund	\$ 637.10	07/01/21	09/21/21	37	4242100
Adam True Value	\$ 5,563.58	10/14/20	07/23/21	207	4242101
Tandy Leather Company LP	\$ 100.00	02/26/20	08/10/21	438	4242101
Welsco Inc.	\$ 89.28	05/31/21	09/15/21	62	4242101
Stillwater Milling Company	\$ 7,920.98	11/09/21	02/03/22	41	4242101
Gavilon Agriculture	\$10,992.54	06/23/21	10/06/21	60	4242102
Dutton Farm and Supply Inc.	\$ 4,171.00	04/14/21	07/13/21	45	4242103
MWI Veterinary Supply Co.	\$ 2,279.60	07/22/21	10/12/21	32	4242103
MWI Veterinary Supply Co.	\$ 830.39	11/08/21	01/03/22	11	4242103
Okla. State University	\$ 40.00	08/26/21	03/04/22	145	4242103
Northwest Vet Supply Inc.	\$ 132.50	03/02/22	04/28/22	12	4242103
Dutton Farm and Supply Inc.	\$ 3,018.00	07/13/21	09/15/21	19	4242104
MWI Veterinary Supply Co.	\$ 59.58	01/05/22	03/02/22	6	4242104
P & K Equipment Inc.	\$ 26.68	09/23/21	01/03/22	57	4242105
MWI Veterinary Supply Co.	\$ 7.80	12/16/21	02/28/22	28	4242105
7 th Ave. Roastery	\$ 2,902.50	01/29/21	09/17/21	183	4242106
Best Western McAlester	\$ 83.00	08/30/21	11/03/21	10	4242106
National Food Group Inc.	\$13,761.00	08/31/21	11/19/21	35	4242106
Okla. State University	\$ 270.00	04/15/22	08/26/21	187	4242106
Sysco Corporation	\$21,658.00	02/11/22	04/21/22	31	4242106
Sysco Corporation	\$34,668.00	04/15/22	06/06/22	7	4242106
MWI Veterinary Supply Co.	\$ 3,111.20	07/21/21	10/12/21	32	4242107
Stillwater Milling Company	\$ 7,497.60	11/19/21	02/24/22	52	4242107

Allied Foam Fabricators	\$13,108.83	01/13/22	03/24/22	12	4242107
Petroleum Traders Corp.	\$ 1,791.47	03/09/22	05/19/22	26	4242107
Azelis US Holding Inc.	\$ 1,530.80	04/07/21	08/17/21	46	4242108
Purina Animal Nutrition Inc.	\$13,741.06	08/18/21	10/12/21	9	4242108
Coba Select Sires Inc.	\$ 1,220.00	10/25/21	12/28/21	19	4242108
Purina Animal Nutrition Inc.	\$13,474.42	11/01/21	12/28/21	12	4242108
Estes Farms LLC	\$ 5,022.02	07/19/21	01/31/22	85	4242108
Trumpf Inc.	\$ 45.58	07/16/21	03/04/22	163	4242108
Trumpf Inc.	\$ 5,250.00	01/25/22	04/06/22	19	4242108
Dansco Refrigeration Inc.	\$ 4,800.39	01/19/22	04/15/22	35	4242108
P & K Equipment Inc.	\$ 171.26	12/15/21	04/27/22	47	4242108
Enterprise Grain Co. LLC	\$ 2,800.00	06/30/21	04/27/22	23	4242108
Independent Dairy	\$83,278.75	02/17/22	04/15/22	12	4242108
Stillwater Milling Company	\$ 6,434.72	09/20/21	02/24/22	112	4242110
MWI Veterinary Supply Co.	\$ 35.02	12/27/21	04/15/22	64	4242110
Petroleum Traders Corp.	\$ 28.97	05/04/22	06/30/22	12	4242110
Globe Packaging Co. Inc.	\$13,562.96	10/25/21	12/30/21	16	4242111
National Food Group Inc.	\$29,122.50	11/30/21	01/25/22	12	4242111
Alpha Packaging, Inc.	\$15,492.68	01/31/22	04/08/22	22	4242111
J & B Sales, Inc.	\$15,667.20	01/11/22	04/25/22	59	4242111
Sadler Refrigeration, LLC	\$ 3,167.00	04/07/22	05/27/22	5	4242111
Gavilon Agriculture, LLC	\$12,213.08	06/25/21	10/06/21	52	4242112
MWI Veterinary Supply Co.	\$ 133.84	11/05/21	01/03/22	12	4242112

Effect : 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

New Department processes have been put into place to prevent invoices from being 45 days or more past due.

- Each invoice will be date stamped as “Received” on the day it is received and scanned into a shared drive to ensure that it is available to all staff to process.
- Each invoice will be logged onto the Department spreadsheet as it is received, this includes listing the date of the invoice, order number, received date, and approved for payment date.
- Weekly audits will be conducted to verify if receiving information has been received to pay invoices and that invoices have been submitted to AP for processing.
- If an invoice is showing as unpaid for two weeks or more, the department will reach out to the field to verify receipt of the product and obtain the necessary documentation to pay the invoice. Repeated requests for the same invoice will be escalated through the field unit’s chain of command to obtain the necessary documentation.

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Northeast Oklahoma Community Corrections Center

September 1, 2022

FOR THE PERIODS

FY 22 August 1, 2021 to July 31, 2022

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Northeast Oklahoma Community Corrections Center

Table of Contents

	Page
Compliance with Laws, Regulations, Contracts and Policy	1
Schedule A - Compliance	2

OKLAHOMA DEPARTMENT OF CORRECTIONS
INTERNAL AUDIT REPORT

Northeast Oklahoma Community Corrections Center

September 1, 2022

Chairman, Board of Corrections

We have conducted a compliance audit of Northeast Oklahoma Community Corrections Center a part of the primary government, State of Oklahoma, Department of Corrections, for the period FY 22 (August 1, 2021 to June 30, 2022). The areas covered in this audit were Accounts Payable, Purchasing, Receiving, Purchase Cards, Release Cards, Trust Fund, 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 Community Corrections 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 Community Corrections Center is the responsibility of the Northeast Oklahoma Community Corrections Center management. As part of obtaining reasonable assurance about whether Northeast Oklahoma Community Corrections 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. A plan of corrective action is included. An internal audit follow-up will be performed within three months to insure corrective actions is being implemented.

Sincerely



Patrick Donnelly
Internal Audit

OKLAHOMA DEPARTMENT OF CORRECTIONS

INTERNAL AUDIT REPORT

Schedule A: COMPLIANCE**Northeast Oklahoma Community Corrections Center**

September 1, 2022

Purchase Cards

Criteria: OP 120502 section II.F.1&2. entitled End of Cycle.

The billing cycle ends at midnight on the last working day of each month.

1. The cardholder will reconcile, sign, and date the statement available in WORKS, attaching the original receipts, and invoices, and all other supporting documentation to the statement.
2. The cardholder's approving official must verify the statement and supporting documentation for completeness, accuracy, and appropriateness of purchases, and then sign and date the statement.

The statement and attached documentation must be forwarded to the agency purchase card accountant by the final working day of the following month.

Finding: Fifty percent (50.0%) of the P- Card statements and supporting documentation sampled were not received by the agency purchase card accountant by the final working day of the following month. (10 of 19)

Cardholder	Statement Days Month	Print Date	Rec. P-Card Accountant	Amount	Late
C. Harrison	Jul-21	08/13/21	09/21/21	\$3,890.27	21
C. Harrison	Sep-21	10/11/21	12/1/21	\$14,676.04	31
C. Harrison	Nov-21	12/21/21	01/31/22	\$21,223.69	31
C. Harrison	Mar-22	04/14/22	05/20/22	\$14,567.60	20
M.Janzen	Apr-22	05/17/22	06/06/22	\$53,888.59	6
C. Wise	May-21	06/10/21	07/12/21	\$ 324.57	12

Effect: The department was not in compliance with DOC policy as stated in the quoted criteria above.

Plan of Corrective Action: On August 30, 2022, the warden verbally counseled the construction maintenance administrator (CMA) in regard to the late submittals noted above. The warden has implemented a new directive that all P-Card documentation must be submitted by the 20th of each month to the Business Office in order to give the Business Manager ten (10) calendar days of review time to ensure deadlines are within compliance. Failure to do so will result in future disciplinary action. An email was also sent with this information to both CMA and Business Manager.

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Dick Conner Correctional Center

September 8, 2022

FOR THE PERIODS

FY 22 August 1, 2021 to June 30, 2022

FY 23 July 1, 2022 to July 31, 2022

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Dick Conner Correctional Center

Table of Contents

	Page
Compliance with Laws, Regulations, Contracts and Policy	1
Schedule A - Compliance	2-3

OKLAHOMA DEPARTMENT OF CORRECTIONS
INTERNAL AUDIT REPORT

Dick Conner Correctional Center

September 8, 2022

Chairman, Board of Corrections

We have conducted a compliance audit of Dick Conner Correctional Center a part of the primary government, State of Oklahoma, Department of Corrections, for the period FY 22 (August 1, 2021 to June 30, 2022) and FY 23 (July 1, 2022 to July 31, 2022). 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 law s. Those standards and laws require that we plan and perform the audit to obtain reasonable assurance about whether 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 Dick Conner Correctional Center is the responsibility of the Dick Conner Correctional Center management. As part of obtaining reasonable assurance about whether 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. A plan of corrective action is included. An internal audit follow-up will be performed within three months to ensure corrective actions is being implemented.

Sincerely

Teressa Davenport

Teressa Davenport
Internal Audit

OKLAHOMA DEPARTMENT OF CORRECTIONS

INTERNAL AUDIT REPORT

Schedule A: COMPLIANCE**Dick Conner Correctional Center**

September 8, 2022

Purchase Cards

Criteria: OP 120502 section II.F.1&2. entitled End of Cycle.

The billing cycle ends at midnight on the last working day of each month.

1. The cardholder will reconcile, sign, and date the statement available in WORKS, attaching the original receipts, and invoices, and all other supporting documentation to the statement.
2. The cardholder's approving official must verify the statement and supporting documentation for completeness, accuracy, and appropriateness of purchases, and then sign and date the statement.

The statement and attached documentation must be forwarded to the agency purchase card accountant by the final working day of the following month.

Finding:

Fifty nine percent (58.82%) of the P-Card statements and supporting documentation sampled were not received by the agency purchase card accountant by the final working day of the following month. (10 of 17)

Cardholder	Statement Month	Print Date	Rec. P-Card Accountant	Amount	Days Late
J. Brown	May-21	06/07/21	07/12/21	\$ 1,083.13	12
J. Brown	Aug-21	09/29/21	10/15/21	\$ 3,186.27	15
J. Brown	Apr-22	05/10/22	06/06/22	\$ 8,055.19	6
J. Cartwright	May-21	06/07/21	07/28/21	\$20,888.12	28
J. Cartwright	Jul-21	08/12/21	09/09/21	\$ 4,989.61	9
J. Cartwright	Sep-21	10/11/21	01/18/22	\$10,130.05	49
S. Denton	Apr-22	05/10/22	06/06/22	\$ 4,575.55	6
A. Olaniyan	Nov-21	12/08/21	01/06/22	\$32,716.54	6
M. Young	Jul-21	09/07/21	09/16/21	\$ 356.39	16
M. Young	Nov-21	01/04/22	01/18/22	\$ 196.96	18

Effect: The department was not in compliance with DOC policy as stated in the quoted criteria above.

PLAN OF CORRECTIVE ACTION

The cardholder was instructed by Warden that the P-card statements and attached documents must be forwarded to DCCC's assigned business manager by the 20th of the following month for review to allow the business manager to submit statements and documentation to the agency P-card accountant by the final working day of that month.

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Dick Conner Correctional Center

September 8, 2022

FOR THE PERIODS

FY 22 August 1, 2021 to June 30, 2022

FY 23 July 1, 2022 to July 31, 2022

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Dick Conner Correctional Center

Table of Contents

	Page
Compliance with Laws, Regulations, Contracts and Policy	1
Schedule A - Compliance	2-3

OKLAHOMA DEPARTMENT OF CORRECTIONS
INTERNAL AUDIT REPORT

Dick Conner Correctional Center

September 8, 2022

Chairman, Board of Corrections

We have conducted a compliance audit of Dick Conner Correctional Center a part of the primary government, State of Oklahoma, Department of Corrections, for the period FY 22 (August 1, 2021 to June 30, 2022) and FY 23 (July 1, 2022 to July 31, 2022). 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 law s. Those standards and laws require that we plan and perform the audit to obtain reasonable assurance about whether 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 Dick Conner Correctional Center is the responsibility of the Dick Conner Correctional Center management. As part of obtaining reasonable assurance about whether 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. A plan of corrective action is included. An internal audit follow-up will be performed within three months to ensure corrective actions is being implemented.

Sincerely

Teressa Davenport

Teressa Davenport
Internal Audit

OKLAHOMA DEPARTMENT OF CORRECTIONS

INTERNAL AUDIT REPORT

Schedule A: COMPLIANCE**Dick Conner Correctional Center**

September 8, 2022

Purchase Cards

Criteria: OP 120502 section II.F.1&2. entitled End of Cycle.

The billing cycle ends at midnight on the last working day of each month.

1. The cardholder will reconcile, sign, and date the statement available in WORKS, attaching the original receipts, and invoices, and all other supporting documentation to the statement.
2. The cardholder's approving official must verify the statement and supporting documentation for completeness, accuracy, and appropriateness of purchases, and then sign and date the statement.

The statement and attached documentation must be forwarded to the agency purchase card accountant by the final working day of the following month.

Finding:

Fifty nine percent (58.82%) of the P-Card statements and supporting documentation sampled were not received by the agency purchase card accountant by the final working day of the following month. (10 of 17)

Cardholder	Statement Month	Print Date	Rec. P-Card Accountant	Amount	Days Late
J. Brown	May-21	06/07/21	07/12/21	\$ 1,083.13	12
J. Brown	Aug-21	09/29/21	10/15/21	\$ 3,186.27	15
J. Brown	Apr-22	05/10/22	06/06/22	\$ 8,055.19	6
J. Cartwright	May-21	06/07/21	07/28/21	\$20,888.12	28
J. Cartwright	Jul-21	08/12/21	09/09/21	\$ 4,989.61	9
J. Cartwright	Sep-21	10/11/21	01/18/22	\$10,130.05	49
S. Denton	Apr-22	05/10/22	06/06/22	\$ 4,575.55	6
A. Olaniyan	Nov-21	12/08/21	01/06/22	\$32,716.54	6
M. Young	Jul-21	09/07/21	09/16/21	\$ 356.39	16
M. Young	Nov-21	01/04/22	01/18/22	\$ 196.96	18

Effect: The department was not in compliance with DOC policy as stated in the quoted criteria above.

PLAN OF CORRECTIVE ACTION

The cardholder was instructed by Warden that the P-card statements and attached documents must be forwarded to DCCC's assigned business manager by the 20th of the following month for review to allow the business manager to submit statements and documentation to the agency P-card accountant by the final working day of that month.

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Howard McLeod Correctional Center

September 21, 2022

FOR THE PERIODS

FY 22 August 1, 2021 to June 30, 2022

FY 23 July 1, 2022 to August 31, 2022

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Howard McLeod Correctional Center

Table of Contents

	Page
Compliance with Laws, Regulations, Contracts and Policy	1
Schedule a - Compliance	2-3

OKLAHOMA DEPARTMENT OF CORRECTIONS
INTERNAL AUDIT REPORT

Howard McLeod Correctional Center

September 21, 2022

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 22 (August 1, 2021 to June 30, 2022) and FY 23 (July 1, 2022 to August 31, 2022). The areas covered in this audit were Accounts Payable, Purchasing, Receiving, Purchase Cards, Release Cards, Trust Fund, Canteen, Warehouse, Food Service inventory, and Fixed Assets Inventory System.

The audit was conducted following department policy and state law s. 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 as listed on the Schedule A – Compliance disclosed certain conditions that are required to be reported herein under department policy or Government Auditing Standards. A plan of corrective action is included. An internal audit follow-up will be performed within three months to ensure corrective actions is being implemented.

Sincerely



Patrick Donnelly
Internal Audit

OKLAHOMA DEPARTMENT OF CORRECTIONS

INTERNAL AUDIT REPORT

Schedule A: COMPLIANCE

Howard McLeod Correctional Center

September 21, 2022

Payables

Criteria: “Per 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 1: Twenty percent (20 .00 %) of the invoices sampled (13 of 65) 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
OCI	\$ 288.35	05/27/21	11/05/21	118
McCraw Oil Company	\$ 620.00	10/20/21	12/15/21	11
James Supplies LLC	\$ 6.51	10/31/21	12/22/21	7
Sysco Corporation	\$1,432.36	10/19/21	12/13/21	10
Agri Services	\$1,437.50	10/06/21	12/22/21	32
Ecolab Inc.	\$ 288.35	11/23/21	01/14/22	7
Flowers Food Inc.	\$ 214.00	11/22/21	01/14/22	8
OCI	\$ 202.55	07/21/21	02/09/22	158
JE Systems Inc.	\$1,155.00	01/03/22	03/23/22	34
OMES	\$ 100.00	02/02/22	05/19/22	61
James Supplies LLC	\$ 6.51	12/31/21	06/17/22	123
James Supplies LLC	\$ 6.30	06/30/22	09/08/22	35
Ecolab Inc.	\$ 288.35	06/23/22	08/17/22	10

Effect: 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:

During the time of the delayed payments, vendors were emailing and mailing the invoices to an employee that was no longer working for the agency. HMCC has a new accountant and new business manager in place since the time of these delayed invoice payments. All vendors have been provided correct contact billing information and the HMCC business office staff are in a better position to monitor invoices and request missing documentation from vendors and ensure payments are made in a timely manner.

Food Service

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: As a result of the food service manager having the only access to the inventory control system, (current inventory control spread sheets) the auditor was unable to verify the inventory count with what was actually on hand in the kitchen at the time of the audit. The food service manager was not available for the audit.

Effect: Inaccurate 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 shortages or spoilage and may impede the detection of the unauthorized issuance or theft of inventory items.

Recommendation: Food service supervisors should have access to the on hand inventory in contrast to the actual amount of inventory on hand at any given time. There should be at least one person available to access the spread sheet for the auditor, deputy warden or the warden, etc.

Plan of Corrective Action: Access to the food service “on hand” inventory has been allowed/granted to the food service supervisors. The food service manager will conduct training for each food service supervisor by 9/30/2022 on the specifics of accessing/printing/providing this report to the warden, deputy warden and auditor upon request.

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DEPARTMENT OF CORRECTIONS

Internal Audit Report

Oklahoma Correctional Industries Administration

September 22, 2022

FOR THE PERIODS

FY 22 July 1, 2021 to June 30, 2022

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Oklahoma Correctional Industries Administration

Table of Contents

	Page
Compliance with Laws, Regulations, Contracts and Policy	1
Schedule A - Compliance	2-8

OKLAHOMA DEPARTMENT OF CORRECTIONS
INTERNAL AUDIT REPORT

Oklahoma Correctional Industries Administration

September 22, 2022

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 22 (July 1, 2021 to June 30, 2022). 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. A plan of corrective action is included. An internal audit follow-up will be performed within three months to ensure corrective actions is being implemented.

Sincerely

Teressa Davenport

Teressa Davenport
Internal Audit

OKLAHOMA DEPARTMENT OF CORRECTIONS

INTERNAL AUDIT REPORT

Schedule A: COMPLIANCE**Oklahoma Correctional Industries**

September 22, 2022

Accounts Receivable**Pie Program**

Criteria: The contract dated March 2, 2020 between Delta Heavy Metals and the Oklahoma Department of Corrections (DOC) section 1. m & n. entitled General Terms and Conditions states: "The Customer agrees to compensate the Department for services provided at a rate of \$36.44 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 contract dated September 20, 2018 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 contract effective May 1, 2019 between People Connect and the Oklahoma Department of Corrections (DOC) section 5.1. entitled Service Fees states "Customer agrees to pay each invoice within thirty (30) days of its receipt thereof.

Finding 1:

As of August 31, 2022 payment had not been received for thirty percent (29.70%) of accounts receivable sampled for the PIE Program invoices. (29 of 101).

The following is a list of the outstanding invoices and amounts owed:

Customer	Invoice Number	Amount	Invoice Date	Days Outstanding
Delta Heavy Metal	105552	\$ 8,591.30	03/17/22	122
Delta Heavy Metal	105914	\$ 238.32	04/29/22	79
Delta Heavy Metal	106704	<u>\$ 7,038.38</u>	06/15/22	32
Total		\$15,868.00		
E & K Industrial, LLC	102219	\$ 776.60	07/14/21	368
E & K Industrial, LLC	103662	\$ 3,667.87	10/21/21	269
E & K Industrial, LLC	103663	\$ 1,798.18	10/21/21	269
E & K Industrial, LLC	103988	\$ 1,999.80	11/23/21	236
E & K Industrial, LLC	103989	\$ 1,333.20	11/23/21	236
E & K Industrial, LLC	103990	\$ 2,937.20	11/23/21	236
E & K Industrial, LLC	103991	\$ 2,110.05	11/23/21	236
E & K Industrial, LLC	105013	\$ 2,666.40	02/02/22	165
E & K Industrial, LLC	105017	\$ 703.35	02/02/22	165
E & K Industrial, LLC	105018	\$ 2,349.76	02/02/22	165
E & K Industrial, LLC	105217	\$ 666.60	02/28/22	139
E & K Industrial, LLC	105218	\$ 2,666.40	02/28/22	139
E & K Industrial, LLC	105219	\$ 2,349.76	02/28/22	139
E & K Industrial, LLC	105406	\$ 703.88	03/04/22	135
E & K Industrial, LLC	105407	\$ 1,333.20	03/04/22	135
E & K Industrial, LLC	105946	\$ 5,336.00	04/29/22	79
E & K Industrial, LLC	106030	\$ 1,334.00	05/12/22	66
E & K Industrial, LLC	106031	\$ 703.75	05/12/22	66
E & K Industrial, LLC	106032	\$ 2,668.00	05/12/22	66
E & K Industrial, LLC	106089	\$ 4,002.00	05/12/22	66
E & K Industrial, LLC	106095	\$ 1,175.68	05/12/22	66
E & K Industrial, LLC	106456	\$ 4,702.72	05/25/22	53
E & K Industrial, LLC	106774	\$ 4,614.51	06/22/22	25
E & K Industrial, LLC	106822	\$ 1,391.93	06/23/22	24
E & K Industrial, LLC	106823	\$ 3,955.30	06/23/22	24
E & K Industrial, LLC	106837	<u>\$ 4,614.51</u>	06/29/22	18
Total		\$50,874.57		
People Connect, Inc.	105414	\$10,439.00	03/08/22	121

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

Product Accounts Receivables (Invoices Net payment 30/45 days)

Criteria: The Department shall invoice the customer and per the invoice the customer shall pay net (30/45) days from the date of the invoice.

As of August 5, 2022 twenty eight percent (28.28%) of accounts receivable sampled for product sales. (28 of 99) are still outstanding.

The following is a list of the outstanding invoices and amounts owed:

Customer	Invoice Number	Amount	Invoice Date	Days After Invoice Date
Real Estate Commission	105434	\$ 812.50	03/15/22	97
OK State Bureau of Investigation	105875	\$ 1,014.42	04/25/22	57
City of Tulsa	105329	\$ 390.00	02/28/22	157
J.D. McCarty Center	105630	\$ 1,393.68	03/30/22	98
OK Dept. of Rehabilitation	105634	\$ 320.00	03/30/22	83
Lincoln County Clerk	105939	\$ 891.00	04/29/22	68
Seminole Lions Club	105779	\$ 235.80	04/06/22	91
Comanche Tribe Tax Commission	105656	\$ 10.00	03/30/22	98
Citizen Potawatomi Nation	105518	\$ 550.00	03/17/22	111
Dept of Commerce	105700	\$ 1,658.00	03/31/22	82
OK Dept of Transportation	105800	\$ 354.00	04/14/22	38
Kay County	105564	\$ 78.60	03/23/22	90
OK Emergency Management Assoc.	105651	\$ 275.00	03/30/22	83
Bureau of Narcotics	103658	\$ 30.00	10/21/21	243
Griffin Memorial Hospital	103781	\$ 465.50	10/27/21	252
DOC Quartermaster	103398	\$ 6,579.00	10/06/21	258
DOC Quartermaster	103887	\$ 150.00	11/10/21	223
Caddo Nation of Oklahoma	103495	\$ 10.00	10/08/21	270
Kelly Cupp Fire Fighter	103768	\$ 73.21	10/27/21	252
Smurfit Kappa	103465	\$ 6,744.80	10/27/21	272
DOC Quartermaster	102147	\$ 424.55	07/08/21	343
DOC Quartermaster	102171	\$ 212.85	07/08/21	343
Advanced Concrete	102274	\$ 2,511.17	07/15/21	341
DOC Quartermaster	102321	\$ 490.00	07/21/21	335
DOC Quartermaster	102454	\$ 160.50	07/23/21	333
McCurtain Co. D3	102491	\$ 20.00	07/23/21	346
Advanced Concrete	102512	\$ 6,231.52	07/28/21	326
Advanced Concrete	102609	\$ <u>1,042.44</u>	07/30/21	325
Total		\$33,128.54		

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

Plan of Corrective Action

Accounts Receivable will continue to call each customer and will ensure that those with highest and longest outstanding amounts are contacted first and more frequently, as well as follow up with current provided email listed for each customer outstanding.

We will also send out statements and follow up specifically with those found in the audit to be outstanding. We are also currently sending out monthly statements with copies of invoices for more delinquent accounts, as well as sending out monthly statements to all customers regardless of delinquency status.

Accounts Payable

Criteria: “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

Twenty one percent (20.69%) of the invoices sampled (54 of 261) 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	Dept Code
Circle City Software	\$ 87.50	11/30/21	01/21/22	5	4242200
Bank of America	\$ 5,352.88	11/18/21	01/21/22	19	4242200
Bank of America	\$ 5,546.56	02/15/22	04/27/22	26	4242200
Circle City Software	\$ 159.60	03/15/22	05/12/22	13	4242200
DOC Trust Fund	\$10,453.77	02/01/22	04/06/22	19	4242202
United Refrigeration Inc.	\$ 466.50	06/15/21	10/08/21	36	4242204
Arkansas Carbide	\$ 428.50	07/27/21	10/29/21	46	4242204
Uline Inc.	\$44,838.41	10/25/21	12/30/21	21	4242204
Selby Furniture Hardware	\$10,168.50	11/30/21	02/09/22	13	4242204
Quality Plywood Inc.	\$ 2,797.50	11/02/21	04/01/22	85	4242204
DF Sales TX LLC.	\$ 5,780.00	02/24/22	04/28/22	20	4242204
Fiberesin Industries Inc.	\$39,025.80	01/07/22	04/08/22	46	4242204
Wurth Louis and Company	\$ 149.72	10/14/21	04/28/21	76	4242204
Arkansas Carbide	\$ 142.05	03/24/22	05/12/22	14	4242204
Allied Foam Fabricators	\$ 5,700.00	08/31/21	11/09/21	16	4242205
Germrip LLC	\$ 2,154.00	09/17/21	06/17/22	228	4242205
Polydyne LLC	\$ 2,930.00	05/20/21	07/16/21	5	4242206
International Paper Co.	\$14,832.23	06/02/21	08/03/21	17	4242206
DOC Trust Fund	\$15,464.21	06/01/21	09/01/21	46	4242206
Office Supply.com	\$ 4,061.00	11/03/21	03/11/22	77	4242206
Uline Inc.	\$ 363.61	03/25/22	06/22/22	34	4242206
Quantum Forms Corp.	\$ 1,017.00	05/18/21	07/13/21	11	4242207

The Miami Corporation	\$ 149.35	06/15/21	08/13/21	8	4242207
Tabb Textile Co. Inc.	\$16,680.00	08/03/21	10/01/21	14	4242207
Nightingale Corp.	\$ 200.80	07/28/21	10/01/21	18	4242207
Mayer Fabrics	\$ 144.00	11/19/21	09/20/21	15	4242207
Supergrit Abrasives	\$ 368.00	06/08/21	12/10/21	130	4242207
Imagenet Consulting LLC	\$ 557.95	11/17/21	02/09/22	39	4242207
Bay Product Development LLC	\$ 1,053.70	12/14/21	03/14/22	45	4242207
Galls Parent Holdings LLC	\$ 1,003.44	07/21/21	03/30/22	207	4242207
Uline Inc.	\$ 264.26	02/22/22	05/03/22	11	4242207
Tabb Textile Co. Inc.	\$18,173.60	01/12/22	04/19/22	45	4242207
Krueger International Inc.	\$ 944.00	02/16/22	04/27/22	24	4242207
The Miami Corporation	\$ 895.34	03/10/22	05/10/22	5	4242207
Spectrum Paint Company	\$ 846.30	08/11/21	10/8/21	12	4242208
Quickservice Steel Co.	\$32,334.00	12/16/21	02/14/22	10	4242208
Vitracoat America Inc.	\$ 4,272.00	12/13/21	02/14/22	11	4242208
Uline Inc.	\$ 796.20	01/06/22	03/17/22	12	4242208
Pratt Love Box LLC	\$ 2,579.64	02/01/22	04/08/22	8	4242208
Albright Steel & Wire	\$11,012.50	11/18/21	04/27/22	24	4242208
Industrial Welding & Tool	\$ 69.00	09/20/21	05/24/22	201	4242208
Spectrum Paint Company	\$ 93.50	01/27/22	05/16/22	29	4242208
DOC Trust Fund	\$ 378.32	02/01/22	04/08/22	21	4242212
Pratt Love Box LLC	\$ 792.75	04/28/21	08/03/21	22	4242213
Tabb Textile Co. Inc.	\$36,417.00	06/08/21	08/05/21	7	4242213
VF Imagewear Inc.	\$ 108.00	06/10/21	11/12/21	104	4242213
Galls Parent Holdings LLC	\$ 178.96	09/27/21	11/24/21	6	4242213
ATD American Company Inc.	\$ 3,948.00	11/17/21	01/26/22	35	4242213
Carr Textile Corporation	\$ 5,194.50	08/24/21	03/02/22	139	4242213
Galls Parent Holdings LLC	\$ 88.98	01/17/22	03/30/22	27	4242213
DOC Trust Fund	\$ 9,387.75	02/01/22	03/30/22	12	4242213
Bob Barker Company Inc.	\$ 6,426.00	11/24/21	04/01/22	12	4242213
Quantum Forms Corp.	\$ 5,240.00	02/18/22	04/21/22	19	4242213
Carr Textile Corporation	\$ 385.56	03/17/22	06/17/22	41	4242213

Effect: 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

New Department processes have been put into place to prevent invoices from being 45 days or more past due.

- Each invoice will be logged onto the Department spreadsheet as they are received, this includes listing the date of the invoice, order number received date, and approved for payment date.
- Weekly audits will be conducted to verify if receiving information has been received to pay invoices
- If an invoice is showing as unpaid for more than two weeks, the department will reach out to the factory to verify receipt of the product to determine why the invoice is past due

Purchase Cards

Criteria: OP 120502 section II.F.1&2... entitled End of Cycle.

The billing cycle ends at midnight on the last working day of each month.

1. The cardholder will reconcile, sign, and date the statement available in WORKS, attaching the original receipts, and invoices, and all other supporting documentation to the statement.
2. The cardholder's approving official must verify the statement and supporting documentation for completeness, accuracy, and appropriateness of purchases, and then sign and date the statement.

The statement and attached documentation must be forwarded to the agency purchase card accountant by the final working day of the following month.

Finding 3:

Sixteen percent (15.79%) of the P-Card statements and supporting documentation sampled were not received by the agency purchase card accountant by the final working day of the following month. (3 of 19)

Cardholder	Statement Month	Print Date	Rec. P-Card Accountant	Amount	Days Late
E. Leroy	Dec-21	02/01/21	02/08/22	\$14,767.12	8
J. Ogle	Oct-21	01/22/22	01/24/22	\$20,305.41	55
J. Ogle	Nov-21	01/20/22	01/26/22	\$47,326.43	26

Effect: The department was not in compliance with DOC policy as stated in the quoted criteria above.

Plan of Corrective Action

New Department processes have been put into place to prevent P-Card statements and supporting documents from being past due.

- Each P-Card report received is checked off against a master list of P-Card holders by the 20th of the month. Any name that has not been checked off on the master list is then contacted to either request the report or confirmation that no report was generated due to a lack of charges.
- Requests will be escalated through the P - Card holder's chain of command until either the report or confirmation is received.

An internal audit follow-up will be performed within three months to ensure corrective actions is being implemented.

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Jim E. Hamilton Correctional Center

September 22, 2022

FOR THE PERIODS

FY 22, September 1, 2021 to June 30, 2022
FY 23 July 1, 2022 to August 31, 2022

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Jim E. Hamilton Correctional Center

Table of Contents

	Page
Compliance with Laws, Regulations, Contracts and Policy	1

OKLAHOMA DEPARTMENT OF CORRECTIONS
INTERNAL AUDIT REPORT

Jim E. Hamilton Correctional Center

September 22, 2022

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 22 (September 1, 2021 to June 30, 2022) and FY 23 (July 1, 2022 to August 31, 2022). 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

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Jess Dunn Correctional Center

September 28, 2022

FOR THE PERIODS

FY 22, August 1, 2021 to June 30, 2022
FY 23 July 1, 2022 to August 31, 2022

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Jess Dunn Correctional Center

Table of Contents

	Page
Compliance with Laws, Regulations, Contracts and Policy	1

OKLAHOMA DEPARTMENT OF CORRECTIONS
INTERNAL AUDIT REPORT

Jess Dunn Correctional Center

September 28, 2022

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 FY 22 (August 1, 2021, to June 30, 2022) and FY 23 (July 1, 2022 to August 31, 2022). The areas covered in this audit were Accounts Payable, Purchasing, Receiving, Purchase Cards, Debit Cards, Prisoner Public Works Program, 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 Jess Dunn Correctional Center is materially in compliance with state law and department directives, OS Title §57 -510 A.14, OS 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

Section-01 Organization	P-010300	Page: 1	Effective Date: 03/07/2023
Mission and Organization	ACA Standards: 2-CO-1A-02, 2-CO-1A-04, 2-CO-1A-06, 2-CO-1A-07, 2-CO-1A-08, 2-CO-1A-12, 2-CO-1A-13, 2-CO-1A-19, 2-CO-1A-20, 2-CO-1A-21, 4-APPFS-2A-01, 4-APPFS-2D-01, 4-APPFS-3A-29, 4-APPFS-3D-02, 4-APPFS-3D-03, 4-APPFS-3D-05, 4-APPFS-3D-07		
T. Hastings Siegfried, Chair Oklahoma Board of Corrections			

Mission and Organization of the Oklahoma Department of Corrections

The Oklahoma Department of Corrections (ODOC) is established in accordance with applicable statutes and regulations with the goal of ensuring public safety through the provision of professionally managed correctional services pursuant to orders of the court, the Pardon and Parole Board, applicable statutes and Oklahoma Board of Corrections (OBOC) policy. (2-CO-1A-02, 2-CO-1A-04, 4-APPFS-2A-01, 4-APPFS-3D-02)

I. Mission Statements

It is the overall mission of the ODOC to protect the public, the employees and the inmates and offenders. (22 O.S. § 1514.6)

A. Incarceration

It is the mission of the ODOC to maintain a safe, secure and humane prison system. To provide housing, clothing, food and medical care to its inmates, to keep accurate records, to offer job training, education, counseling, work and treatment programs deemed appropriate to monitor and advance the rehabilitative progress of its inmates, to provide a fair and orderly progression through custody levels, and to make data and recommendations regarding parole available to the Pardon and Parole Board. As an inmate demonstrates that he is no longer a threat to society, that the punishment has been effective and that a program of rehabilitation is showing progress, the inmate's level of custody may be commensurately reduced in an orderly progression through custody levels to probation and parole and release.

B. Community Supervision

It is the mission of the ODOC to receive convicted offenders selected by the courts and the Pardon and Parole Board and to protect society through a coordinated program of community supervision which provides realistic opportunities for probationers and parolees to develop skills necessary to adjust to free society. As a probationer or parolee demonstrates that the supervision has been effective and that a community treatment program is showing progress, the level of supervision may be commensurately reduced in an orderly progression to prepare for release from supervision.

The agency and its subdivisions will develop written mission statements that establish desired outcomes. These statements will be reviewed annually and updated as needed. (2-CO-1A-04, 2-CO-1A-06, 2-CO-1A-08, 2-CO-1A-21, 4-APPFS-3D-04, 4-APPFS-3D-07)

Section-01 Organization	P-010300	Page: 2	Effective Date: 03/07/2023
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II. Goals and Objectives

A. Development of Goals and Management Strategy

The goals of the ODOC include:

1. Provide adequate prison space to ensure that those sentenced to prison will remain incarcerated until such time as they can be safely released, or until their active sentences are completed.
2. Provide community-based supervision for those offenders selected for supervised probation and parole by the courts and the Pardon and Parole Board.
3. Maintain safe and humane operation of a professional correctional system that provides secure confinement and supervision of inmates/offenders.
4. Reduce recidivism by offering programs and services that afford inmates/offenders opportunities for positive change and successful reentry.

The agency's primary goals include the safe and humane operation of a professional correctional system providing secure confinement and supervision of inmates/offenders and the reduction of recidivism by offering programs and services that afford inmates/offenders opportunities for positive change and successful reentry. The goals, management strategy and agency operational procedures will be defined and be consistent with the guiding goals and principles of the agency. (2-CO-1A-06, 2-CO-1A-07, 2-CO-1A-20, 4-APPFS-3D-05)

B. Resources

Within available resources, the agency will offer a range of evidenced based correctional operations. These will include institutional operations, community programs, community supervision, treatment and other rehabilitation programs that will best serve the needs of the State of Oklahoma and the individual inmate/offender. These evidence based programs will enhance the inmate's and offender's ability to establish a productive and law-abiding lifestyle. (4-APPFS-2D-01) The agency will administer its programs in an equitable manner in the least restrictive environment consistent with public safety.

C. Operations

The agency director will ensure policy and procedures governing the management and operations of the agency are established and implemented. (2-CO-1A-06) Regular meetings with the OBOC will provide

Section-01 Organization	P-010300	Page: 3	Effective Date: 03/07/2023
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opportunity to review and evaluate established policies and agency operations. (4-ACRS-7D-34)

III. Organization

A. Organizational Charts

The agency director will ensure organizational charts and Full Time Equivalent (FTE) matrices of every staff position within the agency are developed and maintained. These charts reflect the grouping of functions, the area of control, define the lines of authority, and outline a specific channel of communication. (2-CO-1A-12, 4-APPFS-3D-03)

B. Communications

The ODOC will maintain an effective communication system through regular meetings between facility heads and department heads and between department heads and their key staff members at least once each month. The agency will also utilize the latest technology to enhance communications. (2-CO-1A-18, 2-CO-1A-19, 4-APPFS-3A-29, 4-APPFS-3D-07)

IV. References

22 O.S. § 1514.6

57 O.S. § 504 (b) (I), 507, and 508.1

74 O.S. § 18c

V. Action

The agency director is responsible for this policy.

The agency director is responsible for the annual review and revisions.

Any exceptions to this policy statement will require prior written approval from the Oklahoma Board of Corrections.

This policy is effective as indicated.

Replaced: Policy Statement P-010300 entitled "Mission and Organization of the Oklahoma Department of Corrections" dated December 8, 2021

Distribution: Policy and Operations Manual
Agency Website

Section-01 Organization	P-010300	Page: 1	Effective Date: 12/08/2021 03/07/2023draft
Mission and Organization	ACA Standards: 2-CO-1A-02, 2-CO-1A-04, 2-CO-1A-06, 2-CO-1A-07, 2-CO-1A-08, 2-CO-1A-12, 2-CO-1A-13, 2-CO-1A-19, 2-CO-1A-20, 2-CO-1A-21, 4-APPFS-2A-01, 4-APPFS-2D-01, 4-APPFS-3A-29, 4-APPFS-3D-02, 4-APPFS-3D-03, 4-APPFS-3D-05, 4-APPFS-3D-07		
T. Hastings Siegfried, Chair Oklahoma Board of Corrections			

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Section-01 Organization	P-010300	Page: 2	Effective Date: 12/08/2021 draft 03/07/2023
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Section-01 Organization	P-010300	Page: 3	Effective Date: 12/08/2021 draft 03/07/2023
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Replaced: Policy Statement P-010300 entitled "Mission and Organization of the Oklahoma Department of Corrections" dated December ~~12, 2018~~, 2021

Distribution: Policy and Operations Manual
Agency Website