



Oklahoma Board of Corrections

REGULAR MEETING

May 24, 2023

Oklahoma Department of Corrections
Jess Dunn Correctional Center
Taft, Oklahoma

OKLAHOMA BOARD OF CORRECTIONS
REGULAR MEETING AGENDA
 JESS DUNN CORRECTIONAL CENTER
 601 South 124th Street West
 Taft, OK 74463
 1:00 PM on May 24, 2023

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* March 29, 2023	T. Hastings Siegfried Chair
3. Chairman's Update A. New BOC Members Daniel Snead Alex Greszewski Joseph Brantley	T. Hastings Siegfried Chair
4. Facility Warden Welcome	Casey Hamilton Warden
5. Director's Update	Steven Harpe Director
6. Unit Spotlight A. Reentry Programs	Stephanie Adams Administrator of Programs
7. Warden Appointments* A. JHCC Interim Warden Dave Roger B. OSP/JBCC Interim Warden Christe Quick	Jim Farris Chief Administrator of the Division of Institutions
8. Agency Budget Update A. FY23 DOC Budget Report	Ashlee Clemmons Chief Financial Officer
9. Legislative Updates	Kay Thompson Chief Administrator of Communications
10. FY23 2 nd Quarter Internal Financial Audit Reports*	Shelly Bear Administrator of Audit & Compliance
11. Inmate/Offender Population A. Population Analysis Report	Clint Castleberry Chief Administrator of Classification & Programs

12. Committee Reports – Standing Committees Committee Chairs
- 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 and Daniel Snead
 - C. Public Policy/Affairs/Criminal Justice – Chair Erick Harris, Members Rhonda Bear and Hastings Siegfried
 - D. Audit/Finance– Chair Randy Chandler, Members Hastings Siegfried, and Daryl Woodard
13. Approval to Enter into Executive Session* Kari Hawkins
General Counsel
- 25 O.S. § 307 (B) (9): Discussing matters involving safety and security at state penal institutions or correctional facilities used to house state inmates
- A. Update Facilities Security
- 25 O.S. § 307 (B) (10): Discussing contract negotiations involving contracts requiring approval of the State Board of Corrections, which shall be limited to members of the public body, the attorney for the public body, and the immediate staff of the public body. No person who may profit directly or indirectly by a proposed transaction which is under consideration may be present or participate in the executive session.
- B. Discuss of contracts for operation of Davis Correctional Facility and Lawton Correctional and Rehabilitation Facility
- 25 O.S. § 307(B)(4): Confidential communications between a public body and its attorney concerning a pending investigation, claim, or action if the public body, with the advice of its attorney, determines that disclosure will seriously impair the ability of the public body to process the claim or conduct a pending investigation, litigation, or proceeding in the public interest.
- C. *Christina Smith v. Joe Allbaugh, et al.*, Case No. CIV-19-470-G (Western District)
14. Approval to Exit from Executive Session* Kari Hawkins
General Counsel
15. Private Prison Contract Amendment* James Rudek
Chief Administrator of
Community Corrections
- A. CoreCivic Contract Amendment 2

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, June 28, 2023, at John Lily Correctional Center, Boley, OK.

**Board of Corrections Voting Item
Updated on 5/23/2023 1:04:52 PM*

OKLAHOMA BOARD OF CORRECTIONS
REGULAR MEETING MINUTES
March 29, 2023

1. Call to Order

Chairman Hastings Siegfried called the meeting of the Oklahoma Board of Corrections (BOC) to order at 1:38 p.m., on Wednesday, March 29, 2023, at ODOC Administration, Ted Logan Training Center, 3400 N. Martin Luther King Ave., Oklahoma City, OK 73111.

The meeting was preceded by advance notice of the date, time, and place, filed with the Oklahoma Secretary of State on Tuesday, November 29, 2022. 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 9:00 a.m., on Tuesday, March 28, 2023, 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:

Rhonda Bear	Present	Daryl Woodard	Absent
Randy Chandler	Present		
Erick Harris	Present		
Stephan Moore	Present		
T. Hastings Siegfried	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 March 29, 2023.

A. February 28, 2023 Meeting Minutes

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

Rhonda Bear	Approved	Daryl Woodard	Absent
Randy Chandler	Approved		
Erick Harris	Approved		
Stephan Moore	Approved		
T. Hastings Siegfried	Approved		

The meeting minutes from February 28, 2023, were approved by majority vote.

3. Chairman's Update

Chairman Siegfried welcomed everyone to the ODOC headquarters and to Board of Corrections meeting.

4. Director's Update

Director Steven Harpe gave an update on the creation of a new position, Chief Administrator of Offender Advocacy. This position is tasked to improve the culture within the inmate population.

5. Legislative Update

A. Spring FY23 DOC Legislative Session Initiatives

Legislative Liaison Shawna English provided an overview of the agency's current relevant bills and where they were in the process. A copy of the overview was included in the BOC packet for March 29, 2023.

6. Agency Budget Update

Chief Financial Officer Ashlee 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 March 29, 2023.

7. Mabel Basset Correctional Center (MBCC) Warden Appointment

Chief Administrator of the Division of Institutions Jim Farris welcomed everyone and provided the biography of Interim Warden Tamika White and requested approval for his appointment. A copy of the biography was included in the BOC packet for March 29, 2023.

Board members provided their support and words of encouragement.

Motion: Chairman Siegfried made a motion to approve the appointment of Tamika White to the warden at Mabel Basset Correctional Center. Mr. Harris seconded the motion.

Rhonda Bear	Approved	Daryl Woodard	Absent
Randy Chandler	Approved		
Erick Harris	Approved		
Stephan Moore	Approved		
T. Hastings Siegfried	Approved		

The warden appointment of Tamika White as MBCC warden was approved by a majority vote.

8. GEO Private Prison Contract

General Counsel Kari Hawkins gave an update on the GEO private prison contract. This contract will be a lease for Great Plains Correctional Facility, Hinton, OK.

9. Inmate/Offender Population Update

A. Administrator of Classification & Population Travis Gray provided an overview of the inmate/offender population as of February 28, 2023. A copy of the overview was included in the BOC packet for March 29, 2023.

B. Mr. Gray gave an update on the bed adjustments from Jesse Dunn Correctional Center

(JDCC) and Oklahoma City Community Corrections (OKCCC).

Motion: Chairman Siegfried made a motion to approve the JDCC and OKCCC Bed Adjustments. Mr. Harris seconded the motion.

Rhonda Bear	Approved	Daryl Woodard	Absent
Randy Chandler	Approved		
Erick Harris	Approved		
Stephan Moore	Approved		
T. Hastings Siegfried	Approved		

The updated JDCC and OKCCC bed adjustments was approved by majority vote.

10. Resolution: Volunteer Appreciation Week

Agency Chaplain & Volunteer Services Administrator Leo Brown read the National Volunteer Appreciation Resolution. This resolution is to celebrate the many volunteers who give their time to ODOC. April 16 – 22 are the official dates for 2023. A copy of the resolution was included in the BOC packet for March 29, 2023.

Motion: Mr. Harris made a motion to approve the National Volunteer Week Resolution. Mr. Chandler seconded the motion.

Rhonda Bear	Approved	Daryl Woodard	Absent
Randy Chandler	Approved		
Erick Harris	Approved		
Stephan Moore	Approved		
T. Hastings Siegfried	Approved		

The National Volunteer Week Resolution was approved by a majority vote.

11. Unit Highlight: Professional Development

Chief People Officer Sophie Preston provided an overview of the Professional Development unit. Current initiatives include Action Mapping, The 5 Voices, The 100X Leader, The Science and Power of Hope, Micro-Credentials and Warriors Rest program.

12. Committee Reports – Standing Committees:

A. Executive

Chairman Hastings Siegfried

Members Randy Chandler and Stephan Moore

Members in this committee discussed the proposed BOC agenda and the upcoming GEO Private Prison Contract.

B. Population/ Security/ Private Prisons

Chairman Hastings Siegfried

Member Stephan Moore

Members in this committee discussed the Population Update, Oklahoma Inspector General Statistics Update and discussed upcoming private prisons contracts.

C. Public Policy/ Affairs/ Criminal Justice

Chairman Hastings Siegfried

Members Rhonda Bear and Erick Harris

Members in this committee discussed the Legislative Initiatives and the DOC EWCC Cosmetology Program, Birth Certificate updates, Reentry Resource Fairs and Volunteer Appreciation Week.

D. Audit and Finance

Chairman Randy Chandler

Members Erick Harris, Hastings Siegfried and Daryl Woodard

Members in this meeting discussed the BOC Budget Reports.

13. New Business

There was no new business.

14. Adjournment

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

Rhonda Bear	Approved	Daryl Woodard	Absent
Randy Chandler	Approved		
Erick Harris	Approved		
Stephan Moore	Approved		
T. Hastings Siegfried	Approved		

There being no further business to discuss, the adjournment of the meeting was approved by a majority vote at 3:06 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 May 24, 2023, in which a quorum was present and voting.

X

Stephan Moore, Secretary
Board of Corrections

JESS DUNN CORRECTIONAL CENTER

WARDEN: Casey Hamilton

The Jess Dunn Correctional Center (JDCC) is located in Muskogee County 10 miles west of Muskogee. The minimum-security facility houses 960 male inmates. JDCC covers approximately 1,100 acres and includes four dormitories and a farm. In 2000, the state built a 42-bed special management unit using inmate labor.

JDCC was built in 1932 as a mental hospital for African-American patients. Since then, it has been a tuberculosis sanitarium, a juvenile girls facility, and a co-ed home. ODOC took over the facility in 1980 from the Oklahoma Department of Human Services. It is named after Jess Dunn, the warden of Oklahoma State Penitentiary from 1938 until 1941. He died in a shootout after an inmate attempted an escape.



CareerTech

A CareerTech Skills Center offers inmates technical training for workforce re-entry after release. CareerTech also helps inmates find skill-related employment after release. Courses at JDCC include Career Readiness and Green Technologies.



Education

Many inmates lack education, a key component in avoiding re-incarceration. JDCC offers literacy courses as well as diplomas for Pre-High School Equivalency and High School Equivalency.



Substance Abuse Treatment

For those inmates who need substance abuse treatment, JDCC teaches them ways to avoid drug and alcohol use, while also helping them develop the cognitive, social, emotional, and coping skills needed.



Criminal Thinking

JDCC offers Thinking for a Change, Moral Reconation Therapy, and Associates 4 Success programs to address thinking, judgment errors, and relationships linked with criminal behavior.



David Rogers

David Rogers began his career in Criminal Justice after graduating from Tarleton State University with a Bachelor of Science in Criminal Justice and a commission as a Second Lieutenant in the Texas National Guard in 1988. After his period of active-duty training as an Armor Officer, he began working as a patrolman for the City of Midland, Texas in 1989. In 1992, he changed focus and became a parole officer for the State of Texas, eventually specializing in sex crimes supervision. In 1996, he became part of Dallas County's first dedicated sex offender supervision team.

In August 2003, he moved to Oklahoma and began working for the Oklahoma Department of Corrections as a probation and parole officer in the Tulsa District. In August 2013, he transferred to the Jess Dunn Correctional Center (JDCC) as a case manager, while finishing a Bachelor of Business Administration in Accounting at Northeastern State University. In March 2017, he promoted to Lieutenant at JDCC. In October 2018, he promoted to the position of Security Facilities Operations Manager with the Region II Administrative Office. While there he became involved in a project to restore the Department's Less Lethal Munitions.

March 1, 2021, Mr. Rogers promoted to Deputy Warden of North Fork Correctional Center. While at NFCC he has been both the Deputy Warden of Administration and Deputy Warden of Operations. He has continued to plan and conducted trainings for the Less Lethal Project. He was recently assigned to assist with the opening of the Great Plains Correctional Facility.



Christe Quick

Christe Quick began her correctional career with the Oklahoma Department of Corrections in January 2005 as a correctional officer at the Oklahoma State Penitentiary. Mrs. Quick promoted through the ranks to the position of Chief of Security in January 2020. Mrs. Quick's assignments during this period included K9 officer, D and E Unit Lieutenant, Contraband Lieutenant, Intelligence Officer, Shift Supervisor, was a member of the Correctional Emergency Response Team (CERT), and a trainer for self-defense. Mrs. Quick was selected as OSP's Correctional Officer of the Year in 2011 and nominated by OSP for Agency Correctional Supervisor of the Year in 2019. In April of 2021, Mrs. Quick was promoted to Senior Deputy Warden at Oklahoma State Penitentiary where she oversaw the daily operations not only at the Oklahoma State Penitentiary but also at Jackie Brannon Correctional Center.

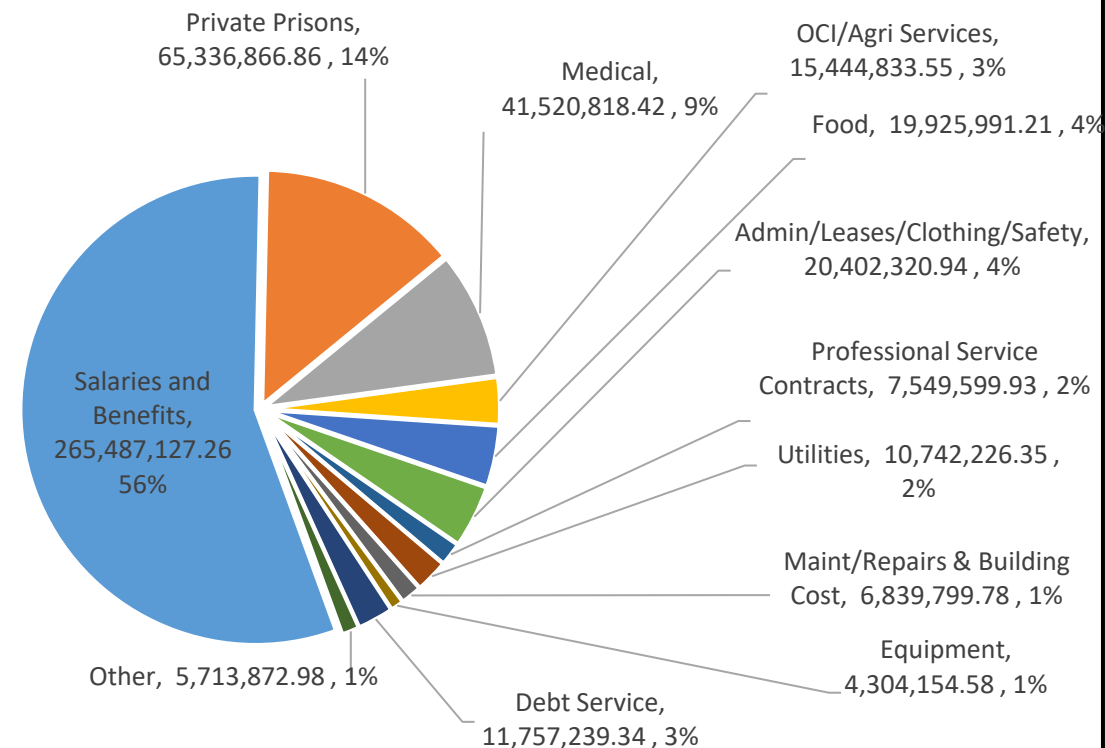
In December 2016, Mrs. Quick obtained her Associate of Science degree in Criminal Justice at Eastern Oklahoma State College.

Mrs. Quick proudly served in the United States Navy from 1992 – 2004.

BUDGET TO ACTUALS

Department	Budget	Payroll Expenditures	Operating Expenditures	Total Expenditures	Available Budget Balance	% of Budget Remaining
Institutions	196,476,866	125,753,242	27,236,049	152,989,291	43,487,575	22%
Probation & Parole	35,952,807	27,036,833	1,244,431	28,281,264	7,671,543	21%
Community Corrections	21,774,601	14,808,937	2,232,574	17,041,511	4,733,090	22%
Inmate Programs – GPS	24,155,763	13,681,347	2,478,285	16,159,632	7,996,131	33%
Community Sentencing	4,204,503	941,165	1,400,842	2,342,007	1,862,496	44%
Contracted Services	100,982,749	823,065	65,336,867	66,159,932	34,822,817	34%
General Operations	37,839,822	2,043,095	26,929,901	28,972,996	8,866,826	23%
Central Office Operations	44,816,628	32,629,900	1,361,919	33,991,819	10,824,809	24%
Divisional Operations	34,772,845	8,724,058	13,619,174	22,343,232	12,429,613	36%
Health Services	111,177,588	31,782,484	41,520,818	73,303,302	37,874,286	34%
Information Technology	25,847,698		11,014,491	11,014,491	14,833,207	57%
Prison Industries	28,966,113	7,263,001	15,162,372	22,425,373	6,540,740	23%
TOTAL	666,967,983	265,487,127	209,537,724	475,024,851	191,943,132	

EXPENDITURES



Funding Sources

Funding Source	Budget	Expenditures	Encumbrance/ Pre-Encumbrance	Remaining Payroll	Available Budget Balance	Forecast Fund Balance
Appropriation	552,082,900	395,270,606	59,767,664	74,376,154	22,668,477	38,515,365
Carryover	41,902,503	38,591,415	3,311,088	-	-	-
Revolving Funds	69,211,877	40,123,315	16,777,933	2,440,907	9,869,723	9,869,723
Federal Funds	3,770,703	1,039,516	1,358,058	225,080	1,148,050	-
TOTAL	666,967,983	475,024,851	81,214,743	77,042,140	33,686,249	48,385,087



BUDGET UPDATE

as of April 30, 2023

BUDGET UPDATES

BOC Upcoming Voting Items

- Long Range Capital Request
- Budget Work Program

Upcoming Budget Items

- Biweekly Payroll – estimated cost \$9.3M
- Fleet Reduction – Replace 21 wheel chair vans \$1.7M
- Medical Equipment - \$1M
- IT Agency Computer Refresh - \$1.1M
- Medical – Recruitment and Retention \$5.6M – Recurring

	FY23 Budget	Expenditures	% Expended	Total Expenditures FY20 - as of FY23
Hep C Treatment	9,420,956	6,118,020	64.94%	34,586,435
Jail Backup Transport Reim.	326,000	178,200	54.66%	868,267
Offender Management System	10,077,490	3,539,627	35.12%	17,218,403

STAFFING LEVELS

	Budget	February	March	April	Over/(Under)
Correctional Officers	1,439	1,270	1,293	1,277	(162)
Probation Officers	314	250	252	252	(62)
Medical	382	322	330	330	(52)
Other	1,863	1,676	1,670	1,666	(197)
Total Staff	3,998	3,518	3,545	3,525	(473)

STAFFING UPDATES

(in comparison to previous month)

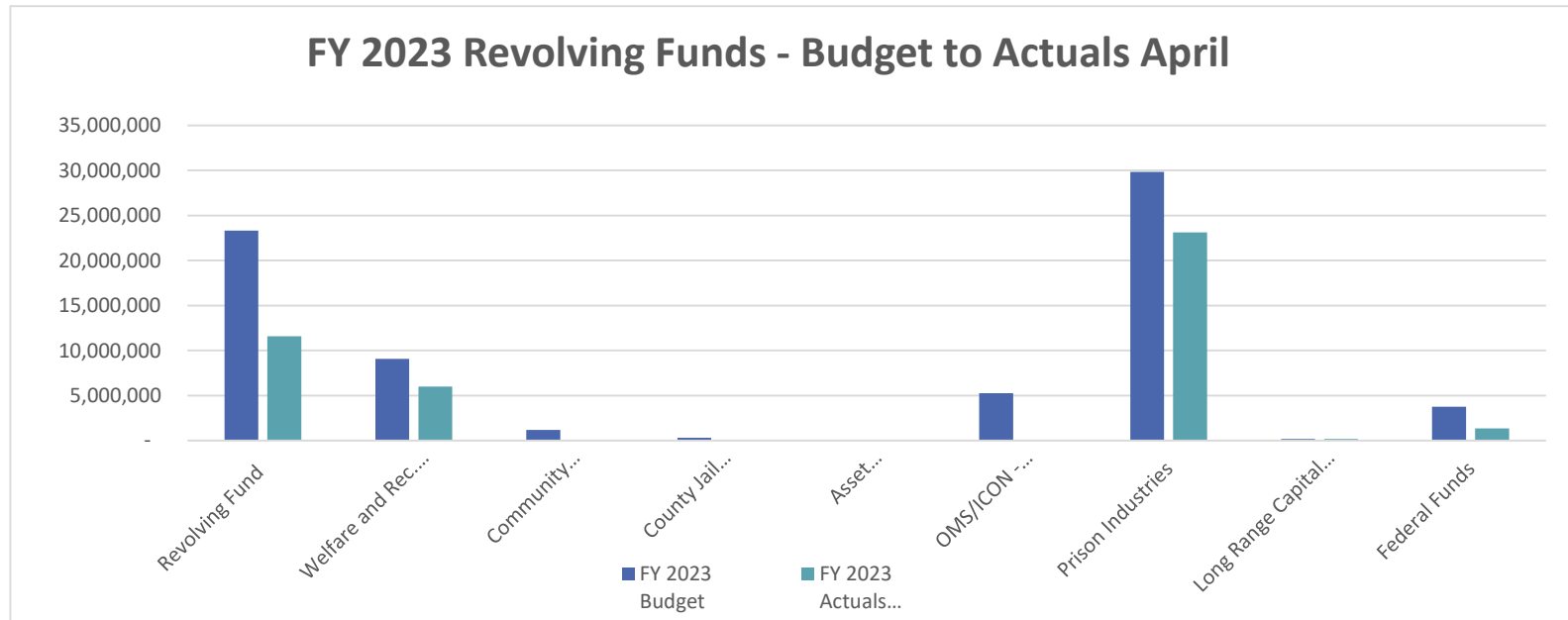
- CO's ↓ 16 / 1.24%
- PO's 0 / 0%
- Medical 0 / 0%
- Other ↓ 4 / 0.26%

Three Year Expenditure Comparison

	FY 23 July-April	% Change from FY 22	FY 22 July-April	% Change from FY 21	FY 21 July-April
Salaries and Benefits					
Salaries	164,739,636	15.50%	142,635,417	-6.99%	153,348,252
Overtime	23,536,467	38.71%	16,968,456	10.68%	15,331,205
Insurance	36,335,127	-5.35%	38,388,798	-12.15%	43,698,649
Retirement	40,875,898	16.12%	35,202,055	-6.60%	37,687,706
Contract Beds	36,526	-1.45%	37,063	166.84%	13,889
Private Prisons	57,468,444	1.26%	56,751,559	2.97%	55,112,992
Halfway Houses	1,034,242	-38.03%	1,669,065	-1.30%	1,691,091
Contracted County Jails	-	0.00%	10,719	-85.57%	74,304
Jail Backup	6,619,455	24.37%	5,322,240	-31.75%	7,798,140
Jail Backup Transportation Reim	178,200	18.61%	150,243	-12.55%	171,801
Medical Services	35,402,798	8.42%	32,654,241	-3.66%	33,896,519
Hep C Treatment	6,118,020	-25.37%	8,197,262	182.09%	2,905,916
Institutions	27,236,049	29.73%	20,993,744	-1.59%	21,333,470
Probation and Parole	1,244,431	-5.93%	1,322,858	7.19%	1,234,072
Community Corrections	2,232,574	25.06%	1,785,142	-4.43%	1,867,910
Inmate Programs	2,478,285	15.58%	2,144,173	-26.27%	2,907,971
Community Sentencing	1,400,842	-1.30%	1,419,329	-5.14%	1,496,261
General Operations	15,731,901	9.96%	14,307,542	-0.90%	14,437,473
NFCC Lease	11,198,000	0.00%	11,198,000	1.80%	11,000,000
Central Office Operations	1,361,919	17.87%	1,155,490	25.03%	924,193
Divisional Operations	13,619,174	2.10%	13,338,667	33.45%	9,995,178
IT	7,554,516	-8.96%	8,297,689	6.89%	7,762,988
Offender Management System	3,459,975	24.63%	2,776,307	-29.75%	3,952,055
OCI / Agri-Services	15,162,372	39.85%	10,841,899	-1.58%	11,015,613
	<u>475,024,851</u>	<u>11.10%</u>	<u>427,567,958</u>	<u>-2.75%</u>	<u>439,657,646</u>

Three Year Revolving Fund Comparison

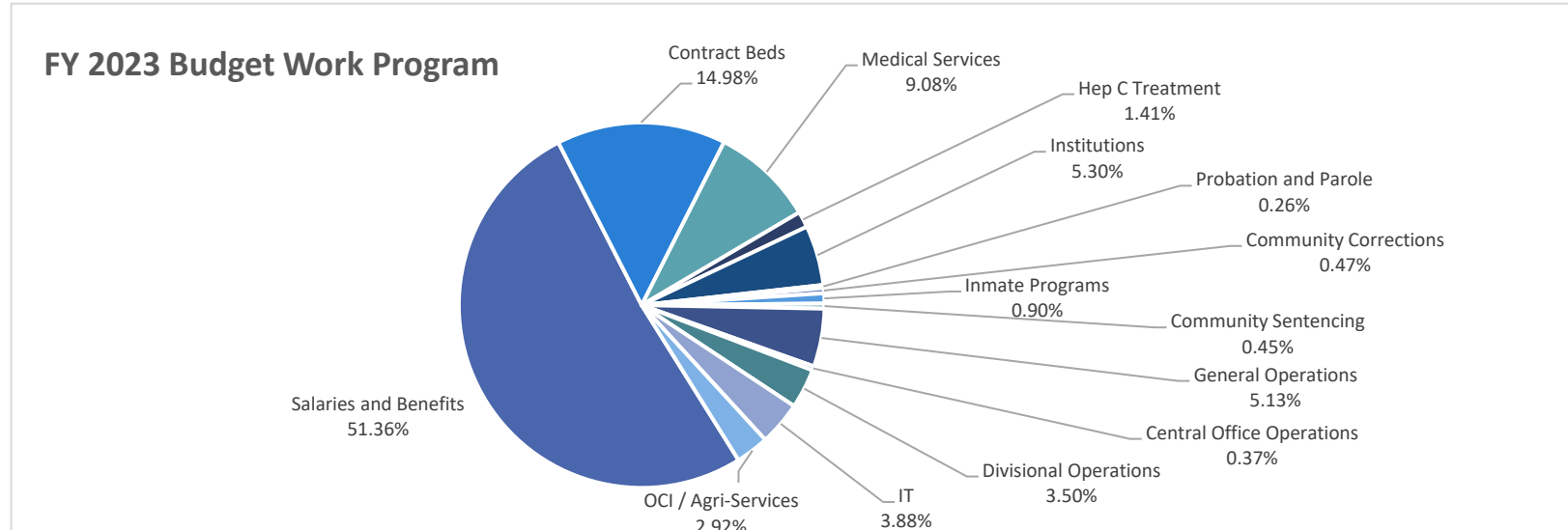
	FY 23 July - April	FY 2023 Budget	FY 2023 Actuals July-April	% Change from FY 22	FY 2022 Actuals July-April	% Change from FY 21	FY 2021 Actuals July-April
200	Revolving Fund	23,317,744	11,572,351	40.0%	8,264,329	-42.0%	14,249,090
205	Welfare and Rec. Fund	9,066,289	6,002,050	19.7%	5,012,493	-25.4%	6,723,077
210	Community Sentencing	1,194,839	71,005	-8.0%	77,195	5.3%	73,344
225	County Jail Transportation	326,000	-	0.0%	-	0.0%	-
230	Asset Forfeitures/Seizures Fund	-	-	0.0%	-	0.0%	171
235	OMS/ICON - Transfer of Funds	5,277,490	-	0.0%	7,696,050	0.0%	-
280	Prison Industries	29,845,515	23,128,831	1.7%	22,742,629	10.0%	20,679,977
283	Long Range Capital Planning	184,000	184,000	0.0%	-	0.0%	-
410 & 430	Federal Funds	3,770,703	1,352,135	-27.5%	1,864,368	66.9%	1,117,366
		72,982,580	42,310,372		45,657,063		42,843,024



FY 2023 Budget Work Program

	<u>Current Budget</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available Balance</u>
Salaries and Benefits	342,529,267	265,487,127	136,055	76,906,084
Contract Beds	99,898,923	65,336,867	33,543,124	1,018,932
Medical Services	60,547,125	35,402,798	12,403,697	12,740,630
Hep C Treatment	9,420,956	6,118,020	46,861	3,256,075
Institutions	35,322,050	27,236,049	7,705,489	380,512
Probation and Parole	1,738,931	1,244,431	363,597	130,903
Community Corrections	3,141,164	2,232,574	684,995	223,595
Inmate Programs	5,977,267	2,478,285	2,780,840	718,142
Community Sentencing	2,995,539	1,400,842	497,356	1,097,340
General Operations	34,237,918	26,929,901	3,571,779	3,736,238
Central Office Operations	2,458,806	1,361,919	694,559	402,328
Divisional Operations	23,347,634	13,619,174	6,383,174	3,345,286
IT	25,847,698	11,014,491	8,564,311	6,268,897
OCI / Agri-Services	19,504,705	15,162,372	3,838,906	503,427
Grand Total	<u>666,967,983</u>	<u>475,024,851</u>	<u>81,214,743</u>	<u>110,728,389</u>

FY 2023 Budget Work Programs includes all funding sources.



Oklahoma Department of Corrections
FY 2023 Appropriation as of April 30, 2023

Account Code	Budgeted	Expenditures	Encumbered	Pre-Encumbered	Committed	Balance
11,12,13 Payroll, Insurance, FICA and Retirement	332,371,078.00	257,994,924.36	136,055.44	-	258,130,979.80	74,240,098.20
15 Professional Services	108,841,638.82	73,149,979.15	34,793,112.89	550,000.01	108,493,092.05	348,546.77
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	821,698.00	506,045.33	118,779.75	-	624,825.08	196,872.92
31 Miscellaneous Administrative Expenses	19,296,624.00	13,989,903.52	3,907,115.20	75.00	17,897,093.72	1,399,530.28
32 Rent Expense	18,546,756.00	12,867,608.30	2,806,235.20	5,751.47	15,679,594.97	2,867,161.03
33 Maintenance & Repair Expense	7,174,091.00	4,775,623.81	979,408.56	150,001.00	5,905,033.37	1,269,057.63
34 Specialized Supplies and Materials	60,181,964.00	41,029,894.05	5,721,055.53	-	46,750,949.58	13,431,014.42
35 Production, Safety and Security	1,812,106.00	972,636.43	527,866.45	-	1,500,502.88	311,603.12
36 General Operating Expenses	608,497.00	444,280.06	117,477.13	-	561,757.19	46,739.81
37 Shop Supplies	2,212,558.00	1,451,014.27	694,013.26	1,942.20	2,146,969.73	65,588.27
41 Property Furniture and Equipment	5,886,693.00	2,287,847.88	573,562.07	199,210.76	3,060,620.71	2,826,072.29
42 Library Equipment and Resources	6,300.00	191.75	-	-	191.75	6,108.25
43 Lease Purchase	177,008.00	161,747.04	14,760.80	-	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	11,595,492.30	869,160.08	-	12,464,652.38	73,468.62
49 Inter-Agency Payments	-	-	-	-	-	-
51 Inmate Pay and Health Services	750,000.00	374,394.46	662,040.56	-	1,036,435.02	(286,435.02)
52 Scholarships, Tuition and other incentives	2,500.00	-	-	-	-	2,500.00
53 Refunds, Indemnities, and Restitution	-	183,928.06	-	-	183,928.06	(183,928.06)
54 Jail Back Up and others	6,405,000.00	4,395,639.90	2,000,375.10	-	6,396,015.00	8,985.00
55,59 Assistance Payments to Agencies	-	-	-	-	-	-
60 Authority Orders	-	-	4,187,742.58	-	4,187,742.58	(4,187,742.58)
61 Loans, Taxes, and other Disbursements	2,770.00	2,965.90	441.77	-	3,407.67	(637.67)
62 Transfers – Inmate Medical Payments	16,000,000.00	7,650,294.12	3,749,705.88	-	11,400,000.00	4,600,000.00
64 Merchandise for Resale	-	-	-	-	-	-
TOTAL	593,985,402.82	433,862,020.45	62,171,771.65	906,980.44	496,940,772.54	97,044,630.28
Funding						
19211 FY 2022 CarryOver	41,902,502.82	38,591,414.63	3,311,088.19	-	41,902,502.82	-
19301 GRF Appropriations	526,632,583.00	369,820,288.82	58,860,683.46	906,980.44	429,587,952.72	97,044,630.28
57601 Duties - Appropriations	25,450,317.00	25,450,317.00	-	-	25,450,317.00	-
TOTAL	593,985,402.82	433,862,020.45	62,171,771.65	906,980.44	496,940,772.54	97,044,630.28
					Remaining Payroll	74,240,098.20
						22,804,532.08

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

	200 Fund	205 Fund	210 Fund	225 Fund	235 Fund	280 Fund	283 Fund	Funds
Revenue Revenues								
<i>Code Current:</i>								
428199 Disbursement Fees	7,034.46	-	-	-	-	-	-	7,034.46
433107 Sale of Contraband	10,578.85	-	-	-	-	-	-	10,578.85
433147 Bank Charge Back / Returned Check Fee	-	-	-	-	-	-	-	-
433199 Other Fines, Forfeits, Penalties (Admin. Fees, Inst. Debts)	85,651.65	-	71,005.11	-	-	8,505.64	-	165,162.40
441105 Interest on Investments	251,398.25	12,096.99	-	-	-	76,647.59	-	340,142.83
443103 Rent from Land & Buildings	28,243.53	-	-	-	-	-	-	28,243.53
451101 Right - of - Way Easements	-	-	-	-	-	-	-	-
451101 Insurance and Other Reimbursement for Damages	28,212.24	-	-	-	-	-	-	28,212.24
452005 Reimbursement for Administrative Expense (PPWP)	124,113.31	-	-	-	-	-	-	124,113.31
452117 Reimbursement of Data Processing Fees	-	-	-	-	-	-	-	-
453003 Reimbursement for Travel Expense	-	-	-	-	-	-	-	-
455201 Federal Reimbursements	2,307,923.09	-	-	-	-	-	-	2,307,923.09
456101 Federal Funds Rec'd from Non-Gov. Ag.	52,620.95	-	-	-	-	-	-	52,620.95
458101 Refunded Money Previously Disbursed - Goods & Services	488,415.87	-	-	-	-	-	-	488,415.87
458105 Reimbursement for Funds Expended (Refunds - Payroll Reim.)	146,636.13	-	-	-	-	-	-	146,636.13
459151 Pharmaceuticals Rebate	-	-	-	-	-	-	-	-
459171 Program Income (Dog Programs)	291.03	-	-	-	-	-	-	291.03
459199 Other Grants, Refunds and Reimbursements (P-card Rebate)	129,417.48	-	-	-	-	-	-	129,417.48
471122 Farm Products General	-	-	-	-	-	11,109,050.50	-	11,109,050.50
473105 Charge for Service - (Water Treatment Plant)	38,500.00	-	-	-	-	-	-	38,500.00
473176 Laboratory and Medical Services	124,887.63	-	-	-	-	-	-	124,887.63
474105 Sale of Documents (Copies)	14,155.24	-	-	-	-	-	-	14,155.24
474131 Sale of Merchandise	-	-	-	-	-	11,873,413.66	-	11,873,413.66
474122 Food & Beverage Sales (KBTA Cafeteria)	2,716.24	-	-	-	-	-	-	2,716.24
474124 Canteen and Concession Income	-	5,989,952.94	-	-	-	-	-	5,989,952.94
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	57,400.00	-	-	-	-	-	-	57,400.00
481102 Contributions - Patients & Inmates	8,643.74	-	-	-	-	-	-	8,643.74
481121 Probation & Parole Fees, DNA Fees, GPS Fees, Restitution Fees	2,294,437.13	-	-	-	-	-	-	2,294,437.13
482101 Deposits by Patients and Offenders (Program Fees - Work Release)	5,016,887.69	-	-	-	-	35,060.85	-	5,051,948.54
483607 Sale of Salvage	96,364.32	-	-	-	-	-	-	96,364.32
488174 Inter Agency Transfer from Construction Fund	-	-	-	-	-	-	184,000.00	184,000.00
488191 P-Card Rebate	219,597.65	-	-	-	-	26,152.42	-	245,750.07
Total Revenues	11,572,351.48	6,002,049.93	71,005.11	-	-	23,128,830.66	184,000.00	40,958,237.18
Account Expenditures								
<i>Code Current:</i>								
11,12,13 Payroll	723.77	-	-	-	-	7,284,692.01	-	7,285,415.78
15 Professional Services	3,841,451.65	1,321,019.56	69,852.89	-	694,936.25	325,616.16	-	6,252,876.51
21, 22 Travel	42,399.80	4,410.54	9,941.48	-	-	26,610.40	-	83,362.22
31 Misc. Admin. Expenses	1,176,069.62	464,536.80	-	-	-	668,857.68	-	2,309,464.10
32 Rent	1,180,118.42	135,703.62	-	-	24,436.48	149,443.44	-	1,489,701.96
33 Maintenance and Repair	2,429,769.73	490,136.14	-	-	-	780,278.50	-	3,700,184.37
34 Specialized Supplies and Materials	161,750.56	727,279.03	601.37	-	-	449,741.08	-	1,339,372.04
35 Production, Safety and Security	571,834.78	20,698.18	1,793.42	-	-	508,310.81	-	1,102,637.19
36 General Operating Expenses	5,231.95	130,034.55	77.25	-	869.00	76,856.21	-	213,068.96
37 Shop Expense	183,018.85	12,875.78	7,940.65	-	1,165.02	1,736,125.86	-	1,941,126.16
41 Furniture and Equipment	654,944.69	365,162.12	-	-	1,690,841.84	162,798.79	-	2,873,747.44
42 Library Equipment and Resources	283.06	2,250.02	-	-	-	-	-	2,533.08
43 Lease Purchases	-	-	-	-	-	-	-	-
44 Livestock and Poultry	-	-	-	-	-	76,215.00	-	76,215.00
45 Land and Right-of-way	-	-	-	-	-	-	-	-
46, 47 Building, Construction and Renovation	54,070.00	3,125.56	-	-	-	109,648.33	-	166,843.89
48 Debt Service	-	-	-	-	-	-	-	-
51 Inmate Pay and Health Services	89,185.32	2,106,012.79	-	-	-	679,633.13	-	2,874,831.24
52 Tuitions, Awards and Incentives	659.01	-	-	-	-	-	-	659.01
53 Refunds and Restitutions	-	8,800.00	-	-	-	-	-	8,800.00
54 Jail Backup, County Jails and Other	2,840,763.80	-	-	195,057.25	-	-	-	3,035,821.05
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	755,597.00	-	-	-	-	1,645,383.90	-	2,400,980.90
64 Merchandise for Resale	6,428.15	-	-	-	-	10,623,294.29	-	10,629,722.44
Total Expenditures	13,994,645.16	5,792,044.69	90,207.06	195,057.25	2,412,248.59	25,303,681.43	-	47,787,884.18
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(2,422,293.68)</i>	<i>210,005.24</i>	<i>(19,201.95)</i>	<i>(195,057.25)</i>	<i>(2,412,248.59)</i>	<i>(2,174,850.77)</i>	<i>184,000.00</i>	<i>(6,829,647.00)</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	11,572,351.48	6,002,049.93	71,005.11	-	-	23,128,830.66	184,000.00	40,774,237.18
Expenditures made this Year	(13,994,645.16)	(5,792,044.69)	(90,207.06)	(195,057.25)	(2,412,248.59)	(25,303,681.43)	-	(47,787,884.18)
Beginning Change in Liabilities	(62,091.40)	(41,510.00)	(85.53)	(3,043.39)	-	(66,740.21)	-	(173,470.53)
Transfers	(2,691.40)	-	-	-	-	-	-	(2,691.40)
Adjustments	-	-	-	-	-	-	-	-
Ending Cash Balance	17,891,343.67	999,251.28	1,198,056.62	131,466.97	3,265,121.13	4,937,857.22	184,000.00	28,423,096.89

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

Revenue Code	Revenues	200 Fund	205 Fund	210 Fund	225 Fund	235 Fund	280 Fund	283 Fund	Funds
Current:									
428199	Disbursement Fees	802.56	-	-	-	-	-	-	802.56
433107	Sale of Contraband	-	-	-	-	-	-	-	-
433147	Bank Charge Back / Returned Check Fee	-	-	-	-	-	-	-	-
433199	Other Fines, Forfeits, Penalties (Admin. Fee	9,131.04	-	10,757.00	-	-	-	-	19,888.04
441105	Interest on Investments	27,677.57	1,677.27	-	-	-	8,241.96	-	37,596.80
443103	Rent from Land & Buildings	1,547.10	-	-	-	-	-	-	1,547.10
451101	Insurance and Other Reimbursement for D	2,520.87	-	-	-	-	-	-	2,520.87
452005	Reimbursement for Administrative Expensi	7,506.99	-	-	-	-	-	-	7,506.99
452117	Reimbursement of Data Processing Fees	-	-	-	-	-	-	-	-
453003	Reimbursement for Travel Expense	-	-	-	-	-	-	-	-
455201	Federal Reimbursements	-	-	-	-	-	-	-	-
456101	Federal Funds Rec'd from Non-Gov. Ag.	-	-	-	-	-	-	-	-
458101	Refunded Money Previously Disbursed - Gr	2,611.85	-	-	-	-	-	-	2,611.85
458105	Reimbursement for Funds Expended (Refu	4,688.62	-	-	-	-	-	-	4,688.62
459151	Pharmaceuticals Rebate	-	-	-	-	-	-	-	-
459171	Program Income (Dog Programs)	-	-	-	-	-	-	-	-
459199	Other Grants, Refunds and Reimbursemen	3,768.69	-	-	-	-	-	-	3,768.69
471122	Farm Products General	-	-	-	-	-	1,267,932.94	-	1,267,932.94
473105	Charge for Service - (Water Treatment Plan	3,850.00	-	-	-	-	-	-	3,850.00
473176	Laboratory and Medical Services	11,835.51	-	-	-	-	-	-	11,835.51
474105	Sale of Documents (Copies)	820.80	-	-	-	-	-	-	820.80
474131	Sale of Merchandise	-	-	-	-	-	2,573,127.08	-	2,573,127.08
474122	Food & Beverage Sales (KBTA Cafateria)	2,716.24	-	-	-	-	-	-	2,716.24
474124	Canteen and Concession Income	-	794,486.20	-	-	-	-	-	794,486.20
474141	Printing Incl. Sale of Publications (Filming)	-	-	-	-	-	-	-	-
479121	Paper & Other Recyclable Materials	-	-	-	-	-	-	-	-
479131	Notification of Confinement - Social Securi	10,800.00	-	-	-	-	-	-	10,800.00
481102	Contributions - Patients & Inmates	-	-	-	-	-	-	-	-
481121	Probation & Parole Fees, DNA Fees, GPS Fe	310,512.13	-	-	-	-	-	-	310,512.13
482101	Deposits by Patients and Offenders (Progra	459,681.33	-	-	-	-	307.88	-	459,989.21
483607	Sale of Salvage	2,363.61	-	-	-	-	-	-	2,363.61
788174	Inter Agency Transfer from Construction Ft	-	-	-	-	-	-	184,000.00	184,000.00
488191	P-Card Rebate	-	-	-	-	-	-	-	-
Total Revenues		862,834.91	796,163.47	10,757.00	-	-	3,849,609.86	184,000.00	5,703,365.24
Account Expenditures									
Current:									
11,12,13	Payroll	723.77	-	-	-	-	715,295.91	-	716,019.68
15	Professional Services	444,889.07	13,124.09	6,109.08	-	71,102.50	32,295.08	-	567,519.82
21, 22	Travel	1,088.50	294.00	1,104.13	-	-	4,645.89	-	7,132.52
31	Misc. Admin. Expenses	1,350.00	42,480.70	-	-	-	61,495.24	-	105,325.94
32	Rent	36,262.69	12,036.46	-	-	1,939.53	2,280.50	-	52,519.18
33	Maintenance and Repair	184,107.83	51,756.70	-	-	-	84,966.10	-	320,830.63
34	Specialized Supplies and Materials	17,342.53	36,427.99	249.59	-	-	23,604.15	-	77,624.26
35	Production, Safety and Security	41,116.63	140.22	45.00	-	-	66,859.68	-	108,161.53
36	General Operating Expenses	118.29	8,851.09	-	-	540.68	10,539.80	-	20,049.86
37	Shop Expense	14,199.43	1,047.88	1,573.20	-	-	289,279.95	-	306,100.46
41	Furniture and Equipment	-	17,982.45	-	-	352,469.83	5,175.72	-	375,628.00
42	Library Equipment and Resources	-	188.48	-	-	-	-	-	188.48
43	Lease Purchases	-	-	-	-	-	-	-	-
44	Livestock and Poultry	-	-	-	-	-	5,250.00	-	5,250.00
45	Land and Right-of-way	-	-	-	-	-	-	-	-
46, 47	Building, Construction and Renovation	-	-	-	-	-	-	-	-
48	Debt Service	-	-	-	-	-	-	-	-
51	Inmate Pay and Health Services	9,244.80	216,259.05	-	-	-	139,613.41	-	365,117.26
52	Tuitions, Awards and Incentives	659.01	-	-	-	-	-	-	659.01
53	Refunds and Restitutions	-	-	-	-	-	-	-	-
54	Jail Backup, County Jails and Other	7,452.00	-	-	19,477.90	-	-	-	26,929.90
55	Payment to Gov. Sub-Division	-	-	-	-	-	-	-	-
59	Assistance Payments to Agencies	-	-	-	-	-	-	-	-
61	Loans, Taxes and other Disbursements	-	-	-	-	-	-	-	-
62	Transfers - Out Sourced Health Care	13,576.93	-	-	-	-	-	-	13,576.93
64	Merchandise for Resale	360.66	-	-	-	-	2,043,812.59	-	2,044,173.25
Total Expenditures		772,492.14	400,589.11	9,081.00	19,477.90	426,052.54	3,485,114.02	-	5,112,806.71
Excess of Revenues Over (Under) Expenditures		90,342.77	395,574.36	1,676.00	(19,477.90)	(426,052.54)	364,495.84	184,000.00	590,558.53
Cash									
Beginning Cash Balance		17,836,663.27	635,736.91	1,196,380.62	159,130.54	3,691,173.67	4,769,213.62	-	28,288,298.63
Revenue Received this Month		862,834.91	796,163.47	10,757.00	-	-	3,849,609.86	184,000.00	5,519,365.24
Expenditures made this Month		(772,492.14)	(400,589.11)	(9,081.00)	(19,477.90)	(426,052.54)	(3,485,114.02)	-	(5,112,806.71)
Beginning Change in Liabilities		(35,662.37)	(32,059.99)	-	(8,185.67)	-	(195,852.24)	-	(271,760.27)
Transfers (Cares Act Funding & OMS/IKON Adjustments		-	-	-	-	-	-	-	-
Ending Cash Balance		\$ 17,891,343.67	\$ 999,251.28	\$ 1,198,056.62	\$ 131,466.97	\$ 3,265,121.13	\$ 4,937,857.22	\$ 184,000.00	\$ 28,423,096.89

Oklahoma Department of Corrections
Statement of Revenues, Expenditures and Changes in Fund Balances
Federal Funding
As of July 1, 2022 through April 30, 2023

	410 Fund	430 Fund	Funds
Revenues			
Current:			
Federal Funds Received	390,161.92	961,973.27	1,352,135.19
Private Grants and Donations for Opns.	-	-	-
Reimbursements & P-Card Rebate	-	-	-
Total Revenues	390,161.92	961,973.27	1,352,135.19
Expenditures			
Current:			
Payroll	140,873.22	95,242.02	236,115.24
Professional Services	-	287,871.91	287,871.91
Travel	42,849.21	1,650.81	44,500.02
Misc. Admin. Expenses	4,355.00	-	4,355.00
Rent	18,213.53	-	18,213.53
Maintenance and Repair	15,526.55	108,566.75	124,093.30
Specialized Supplies and Materials	-	5,276.91	5,276.91
Production, Safety and Security	-	-	-
General Operating Expenses	84,120.51	-	84,120.51
Shop Expense	-	4,020.00	4,020.00
Furniture and Equipment	89,378.25	510,282.61	599,660.86
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	395,316.27	1,034,896.58	1,430,212.85
<i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	<u>(5,154.35)</u>	<u>(72,923.31)</u>	<u>(78,077.66)</u>
Cash			
Beginning Cash Balance	262,222.09	212,486.41	474,708.50
Revenue Received this Year	390,161.92	961,973.27	1,352,135.19
Expenditures made this Year	(395,316.27)	(1,034,896.58)	(1,430,212.85)
Beginning Change in Liabilities	(11,631.48)	-	(11,631.48)
Transfers	-	-	-
Adjustments	-	-	-
Ending Cash Balance	<u>245,436.26</u>	<u>139,563.10</u>	<u>384,999.36</u>

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

Revenue	410 Fund	430 Fund	Funds
Revenues			
Code Current:			
556 Federal Funds Received	\$ 47,619.40	\$ 12,445.95	\$ 60,065.35
561 Private Grants and Donations for Opns.	-	-	-
581 Reimbursements	-	-	-
<i>Total Revenues</i>	<u>47,619.40</u>	<u>12,445.95</u>	<u>60,065.35</u>
Account Expenditures			
Code Current:			
11,12,13 Payroll	17,071.18	11,297.76	28,368.94
15 Professional Services	-	3,000.00	3,000.00
21, 22 Travel	3,152.80	-	3,152.80
31 Misc. Admin. Expenses	-	-	-
32 Rent	6,962.37	-	6,962.37
33 Maintenance and Repair	5,372.41	3,392.50	8,764.91
34 Specialized Supplies and Materials	-	5,276.91	5,276.91
35 Production, Safety and Security	-	-	-
36 General Operating Expenses	5,591.21	-	5,591.21
37 Shop Expense	-	-	-
41 Furniture and Equipment	-	16,000.00	16,000.00
42 Library Equipment and Resources	-	-	-
43 Lease Purchases	-	-	-
44 Livestock and Poultry	-	-	-
45 Land and Right-of-way	-	-	-
46 Building, Construction and Renovation	-	-	-
48 Debt Service	-	-	-
51 Inmate Pay and Health Services	-	-	-
52 Tuitions, Awards and Incentives	-	-	-
53 Refunds and Restitutions	-	-	-
54 Jail Backup, County Jails and Other	-	-	-
55 Payment to Gov. Sub-Division	-	-	-
59 Assistance Payments to Agencies	-	-	-
61 Loans, Taxes and Other Disbursements	-	-	-
62 Transfers - Out Sourced Health Care	-	-	-
64 Merchandise for Resale	-	-	-
<i>Total Expenditures</i>	<u>38,149.97</u>	<u>38,967.17</u>	<u>77,117.14</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>9,469.43</u>	<u>(26,521.22)</u>	<u>(17,051.79)</u>
Cash			
Beginning Cash Balance	235,966.83	166,084.32	402,051.15
Revenue Received this Month	47,619.40	12,445.95	60,065.35
Expenditures made this Month	(38,149.97)	(38,967.17)	(77,117.14)
Change in Liabilities	-	-	-
Transfers	-	-	-
Adjustments	-	-	-
<i>Ending Cash Balance</i>	<u>\$ 245,436.26</u>	<u>\$ 139,563.10</u>	<u>\$ 384,999.36</u>

2023 ODOC Legislation

Bill Number	Bill Description	Author	Status	Effective Date
HB 2477	Establishes provisions for persons on probation for former criminal offenders to earn credits towards completion of probation, including various credits for educational accomplishments and employment.	Rep Hill/Sen Daniels	Dormant for 2023 session - did not receiving a hearing in the Senate Judiciary Committee by committee deadline.	
HB 2608	Sex Offender Registry improvements	Rep Humprey/Sen Bullard	Vetoed 04/26/23 (Gov: I stand ready to engage in good faith discussions about... addt'l sex offender registration. This bill simply goes too far and creates ambiguities.)	
HB 2649	Community Sentencing Expansion	Rep Steagall/Sen Gollihare	Signed by Gov - 4/26/23	11/1/23
HB 2182	Cleanup statutory requirements that violate HIPPA	Rep Roe/Sen Stephens	Signed by Gov - 05/01/23	11/1/23
SB 121	Update our list of prisons.	Rep Humprey/Sen Stevens	Signed by Gov - 4/19/23	11/1/23
SB 123	Cleanup Primary/Secondary Class X misconducts in admin parole statue	Rep Humphrey/Sen Gollihare	Vetoed 04/26/23 (Gov: I will continue to veto any and all legislation authored by Senators who have not stood with the people of Oklahoma and supported this tax credit plan.)	

SB 274	Increases the reimbursement rate by the Dept. of Corrections for counties retaining inmates for certain purposes.	Sen Thompson	Dormant for 2023 session - did not receive a hearing in committee by committee deadline. (double assigned)	
SB 727	Raises the limit of emergency bid authority for the Dept. of Corrections to \$500,000; Emergency.	Sen Stephens/Rep Humphrey	Dormant for 2023 session - did not receiving a hearing on the Senate Floor by third reading deadline.	
SB 873	O.L.E.R.S.	Sen Jett	Dormant for 2023 session - will bring back up in 2024 - Sent to Legislative Actuary for Analysis	

**Oklahoma Department of Corrections
Internal Audit Summary Report
Second Quarter FY 23**

Reporting Period: 2nd 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, food Services 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 20 compliance audit reports to the Board of Corrections and to the State Auditor and Inspector's Office. Of the units audited in the 2nd quarter, FY 23, five (5) had reportable noncompliance or internal control findings that have a 90-day after audit follow-up review.

Audited Facilities/Units –	Date of Audit
1. <i>Mack Alford Correctional Center *</i>	<i>10/05/2022</i>
2. <i>Oklahoma State Penitentiary *</i>	<i>10/31/2022</i>
3. Agri Svc at Jess Dunn Correctional Center	10/31/2022
4. Agri Svc at LARC & Washita Valley Complex	10/31/2022
5. Agri Svc at James Crabtree Correctional Center	11/03/2022
6. Agri Svc at John Lilley Correctional Center	11/03/2022
7. Agri Svc at Northeast Oklahoma Correctional Center	11/03/2022
8. Agri Svc Meat Plant at Jackie Brannon Correctional Center	11/03/2022
9. Agri Svc at Jackie Brannon/Mack Alford Correctional Center	11/03/2022
10 Agri Svc at Howard McLeod Correctional Center	11/03/2022
11 <i>Jackie Brannon Correctional Center *</i>	<i>11/08/2022</i>
12 Eddie Warrior Correctional Center	11/08/2022
13 Agri Svc at Oklahoma State Reformatory	11/10/2022
14 Health Services	11/10/2022
15 North Fork Correctional Center	11/17/2022
16 Lawton Community Corrections Center	12/01/2022
17 <i>Programs Services, Grants and Education *</i>	<i>12/12/2022</i>
18 Probation & Parole Services Region I	12/20/2022
19 Probation & Parole Services Region II	12/22/2022
20 <i>Oklahoma State Reformatory *</i>	<i>12/29/2022</i>

Of the 20 (twenty) units audited in the 2nd quarter of FY23, five (5) had reportable noncompliance or internal control findings.

Summary of Noncompliance Findings in accordance with Fiscal Management Policy

Accounts Payable

- Mack Alford Correctional Center
- Programs Services, Grants and Education

Summary of Findings:

Mack Alford - Nine percent (9.23%) of sampled invoice were paid late. (6 of 65)

Plan of Corrective Action:

Mack Alford - New hire will help alleviate the back log of payables to ensure compliance is followed.

Audit Follow-up:

Mack Alford Correctional Center - As of July 1, 2022, all invoices are now entered on the transmittal for review and prepared to be sent to the account for payment, this report is monitored daily and followed to ensure all documentation is received.

Summary of Findings:

Programs Services, Grants and Education - Thirty two percent (32.5) of sampled invoices were paid late. (13 of 40)

Plan of Corrective Action:

Programs Services, Grants and Education - Review transmittals prior to being sent to HQ account for payment.

Audit Follow-up:

Programs Services, Grants and Education – Effective 1/1/2023 an e mail is sent to supervisors advising them to review and submit approvals within 24 hours. Upon approval, they are sent to HQ accounts payable for payment.

Purchase Cards:

- **Oklahoma State Penitentiary**
- **Jackie Brannon Correctional Center**
- **Program Services, Grants and Education**

Summary of Findings:

Oklahoma State Penitentiary - Fifty percent (50.0%) of the P card statements were not received by the agency accountant in a timely basis (by the final working day of the following month) (9 of 18)

Plan of Corrective Action:

Oklahoma State Penitentiary - The business manager will review all documentation and ensure compliance no later than the 12th of the months, then mailed to card administrator for final adjudication.

Follow-up Audit:

Oklahoma State Penitentiary – Effective November 7, 2022, the document plan was put into place and is now effective and in compliance. Same as JBCC. The business manager is responsible for both locations.

Summary of Findings:

Jackie Brannon - Sixty seven percent (66.670%) of the P card statements were not received by the agency accountant. (18 of 27)

Plan of Corrective Action:

Jackie Brannon Correctional Center-P card statements and supporting documentation will be mailed to the business manager for review by the 12th of the months and after review in sure they are sent to account for payment no later than the 22nd of the month.

Follow-up Audit:

Jackie Brannon – Effective November 7, 2022, the document plan was put into place and is now effective and in compliance.

Summary of Findings:

Program Services, Grants and Education - Thirty three percent (32.50%) of the p card statements were not received by the agency accountant in a timely basis (final working day of the following month) (13 of 40)

Plan of Corrective Action:

Program Services, Grants and Education – Piloting a process to eliminate paper invoices and supporting documents.

Follow-up Audit:

Program Services, Grants and Education – During the audit, the department was in the process of uploading the purchase card information to Works and eliminating paper purchase card statements. The department now is in the full process of eliminating the paper trail and effectively using uploaded documentation for each transaction.

Canteen

- **Oklahoma State Penitentiary**
- **Oklahoma State Reformatory**

Summary of Findings:

Oklahoma State Penitentiary - A review of the “returns for the period” indicated the canteen has several items that were returned to the system.

And twenty-four percent (24.32%) of the items sampled (9 of 32) on the day of the audit (10/12/ 2022) were not in agreement with the closing inventory balance.

Plan of Corrective Action:

Oklahoma State Penitentiary – A policy has been in place to insure inmate signatures, verification and receipt of items sold, returns only permitted when documented.

All inventory received will be checked and verified upon delivery, damaged or missing items will also be documented immediately and reconciled. The Deputy warden will conduct weekly spot checks.

Audit Follow-up:

Oklahoma State Penitentiary – Effective October 17, 2022 spreadsheets have been established for the documentation of returns. Random selection deliveries audited at the time of delivery on those items that have had problems in past deliveries and justifications noted in the inventory system at that time.

Summary of Findings:

Oklahoma State Reformatory - Twenty-nine (28.99%) of the items sampled (20 of 59) on the day of the audit (12/5/2022) were not in agreement with the closing inventory balance.

Plan of Corrective Action:

Oklahoma State Reformatory – Random inventory counts, a 100% completed inventory each month. Upon truck delivery, staff to double check order for accuracy, an activity report will be generated to ensure product is available at all times.

Audit Follow-up:

Oklahoma State Reformatory – Effective January 23, 2023 random counts were initiated and reconciled. A 100% inventory count is performed monthly, as well as a double counting of each delivery truck to ensure accuracy and adjustment are made at that time.

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Mack Alford Correctional Center

October 5, 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

Mack Alford Correctional Center

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OKLAHOMA DEPARTMENT OF CORRECTIONS
INTERNAL AUDIT REPORT

Mack Alford Correctional Center

October 5, 2022

Chairman, Board of Corrections

We have conducted a compliance audit of Mack Alford Correctional Center a part of the primary government, State of Oklahoma, Department of Corrections, for the period FY 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, Trust Fund, Canteen, Warehouse Inventory, and Fixed Assets Inventory System.

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

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

The results of our tests as listed on the Schedule A – Compliance disclosed certain conditions that are required to be reported herein under department policy or Government Auditing Standards. 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**Mack Alford Correctional Center**

October 5, 2022

Accounts Payable

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

Nine percent (9.23 %) of the invoices sampled (6 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	\$489.00	06/04/21	11/05/21	109
Ecolab Inc.	\$284.95	11/01/21	03/23/22	97
OMES	\$100.00	03/02/22	05/12/22	26
Flower Food Inc.	\$642.00	12/02/21	05/03/22	87
United States Postal Service	\$6,000.00	05/19/22	08/02/22	30
Environmental Resource Tech.	\$90.00	01/20/22	08/12/22	159

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

All vendors have been provided correct contact billing information and the MACC 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.

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Oklahoma State Penitentiary

October 31, 2022

FOR THE PERIODS

FY 22 September 1, 2021 to June 30, 2021

FY 23 July 1, 2021 to September 30, 2022

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Oklahoma State Penitentiary

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OKLAHOMA DEPARTMENT OF CORRECTIONS
INTERNAL AUDIT REPORT

Oklahoma State Penitentiary

October 31, 2022

Chairman, Board of Corrections

We have conducted a compliance audit of Oklahoma State Penitentiary a part of the primary government, State of Oklahoma, Department of Corrections, for the period FY 22 (September 1, 2021 to June 30, 2021 and FY 23 (July 1, 2021 to September 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), Warehouse 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 State Penitentiary 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 State Penitentiary is the responsibility of the Oklahoma State Penitentiary management. As part of obtaining reasonable assurance about whether Oklahoma State Penitentiary 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 are being implemented.

Sincerely



Patrick Donnelly
Internal Audit

OKLAHOMA DEPARTMENT OF CORRECTIONS

INTERNAL AUDIT REPORT

Schedule A: COMPLIANCE**Oklahoma State Penitentiary**

October 31, 2022

Canteen**Criteria:**

OP-120230 entitled "Offender Banking System" Section II 'Canteen' sub section C.3.g "Standard for Canteen Services" states: "Canteen may not take returns on any sold items except resalable clothing."

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

Finding 1**Criteria:**

A review of the "returns for the period" indicated the canteen has several items that were returned to the system.

Effect:

The canteen loses control of the product once it leaves, it cannot be determined if the product has been tampered with or not.

Auditor's Note: There are times that items will and should be returned. For example, if the inmate is removed from his unit, in isolation, sick, etc., if that is the case, document that on the receipt and on the "return for period" report. The returns for period report should be run at least once a week to let the canteen supervisor know what the status is of all of the returns.

Finding 2

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: Twenty four Percent (24.32%) of the items sampled (9 of 32) on the day of the audit (October 12, 2022) were not in agreement with the closing inventory balance.

Effect:

Inaccurate inventory records may result in over or understated inventory valuations as disclosed 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.

Risks:

- (1) Theft of inventory may go undetected.
- (2) Loss of revenue
- (3) Inadequate supplies to meet demand
- (4) Inaccurate disclosed balance sheet valuation.

Recommendations:

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

Plan of Corrective Action:

1. Policy put in place to require inmate signatures, verification and receipt of items sold. Returns only permitted when documented.

All inventory received will be checked and verified upon delivery, damaged or missing items will also be documented immediately and reconciled. Deputy warden will conduct weekly spot checks.

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

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. (9 of 18)

Cardholder	Statement Month	Print Date	Rec. P-Card Accountant	Amount	days late
Langham	Aug-21	09/03/21	10/21/21	\$48,082.65	21
Langham	Oct-21	11/03/21	12/03/21	\$58,645.64	3
Langham	Dec-21	01/05/22	02/02/22	\$ 9,603.50	2
Langham	Apr-22	05/05/22	06/08/22	\$26,607.74	8
McDaniel	Jul-21	08/02/21	09/09/21	\$16,199.88	9
McDaniel	Sep-21	10/06/21	11/05/21	\$12,527.00	5
McDaniel	Nov-21	12/03/21	01/04/22	\$ 7,172.81	4
McDaniel	Jan-22	02/08/22	03/02/22	\$11,267.82	2
Patterson	Apr-22	05/04/22	06/08/22	\$ 5,306.30	8

Effect: The department was not in compliance with ODOC policy as stated in the quoted.

Plan of Corrective Action:

P-Card Statements and supporting documentation will be emailed to the Business Manager for review no later than the 12th of the month. The Business Manager will review all documents and sign the P-Card statement within three business days of receiving. The signed P-Card Statement is emailed to the cardholder and Accountant to attach to the supporting documentation. All documentation is then mailed to the P-Card Administrator no later than the 22nd of the month.

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Agri Services
At
Jess Dunn Correctional Center

October 27, 2022

FOR THE PERIODS

FY 22 November 1, 2021 to June 30, 2022

FY 23 July 1, 2022 to September 30, 2022

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Agri Services at Jess Dunn Correctional Center

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OKLAHOMA DEPARTMENT OF CORRECTIONS
INTERNAL AUDIT REPORT

Agri Services at Jess Dunn Correctional Center

October 27, 2022

Chairman, Board of Corrections

We have conducted a compliance audit of Agri Services at Jess Dunn Correctional Center a part of the primary government, State of Oklahoma, Department of Corrections, for the period FY 22 (November 1, 2021 to June 30, 2022) and FY 23 (July 1, 2022 to September 30, 2022). The areas covered in this audit were Purchase Cards, Fixed Assets, Feedstock, Livestock.

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

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

Sincerely



Patrick Donnelly
Internal Audit

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Agri Services
At
Lexington Assessment and Reception Center & Washita Valley Complex

October 27, 2022

FOR THE PERIODS

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

DEPARTMENT OF CORRECTIONS

Internal Audit Report

**Agri Services at Lexington Assessment and Reception Center & Washita Valley
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**Agri Services at Lexington Assessment and Reception Center & Washita Valley
Complex**

October 27, 2022

Chairman, Board of Corrections

We have conducted a compliance audit of Agri Services at Lexington Assessment and Reception Center & Washita Valley Complex a part of the primary government, State of Oklahoma, Department of Corrections, for the period FY 22 (November 1, 2021 to June 30, 2022) and FY 23 (July 1, 2022 to September 30, 2022). The areas covered in this audit were Purchase Cards, Fixed Assets, Feedstock, and Livestock.

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 at Lexington Assessment and Reception Center & Washita Valley Complex 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 at Lexington Assessment and Reception Center & Washita Valley Complex is the responsibility of the Agri Services at Lexington Assessment and Reception Center & Washita Valley Complex management. As part of obtaining reasonable assurance about whether Agri Services at Lexington Assessment and Reception Center & Washita Valley Complex is in material compliance, we performed tests of compliance with certain provisions of laws, regulations, contracts and policy.

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

Sincerely



Patrick Donnelly
Internal Audit

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Agri Services
At
James Crabtree Correctional Center

October 31, 2022

FOR THE PERIODS

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

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Agri Services at James Crabtree Correctional Center

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Agri Services at James Crabtree Correctional Center

October 31, 2022

Chairman, Board of Corrections

We have conducted a compliance audit of Agri Services at James Crabtree Correctional Center a part of the primary government, State of Oklahoma, Department of Corrections, for the period FY 22 (October 1, 2021 to June 30, 2022) and FY 23 (July 1, 2022 to September 30, 2022). The areas covered in this audit were Purchase Cards, Fixed Assets, Feedstock, Livestock and Warehouse.

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

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

Sincerely

Teressa Davenport

Teressa Davenport
Internal Audit

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Agri Services
At
John Lilley Correctional Center

October 31, 2022

FOR THE PERIODS

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

DEPARTMENT OF CORRECTIONS

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Agri Services at John Lilley Correctional Center

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OKLAHOMA DEPARTMENT OF CORRECTIONS
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Agri Services at John Lilley Correctional Center

October 31, 2022

Chairman, Board of Corrections

We have conducted a compliance audit of Agri Services at John Lilley Correctional Center a part of the primary government, State of Oklahoma, Department of Corrections, for the period FY 22 (October 1, 2021 to June 30, 2022) and FY 23 (July 1, 2022 to September 30, 2022). The areas covered in this audit were Purchase Cards, Fixed Assets, Feedstock, Livestock and Food Warehouse.

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 at John Lilley 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 Agri Services at John Lilley Correctional Center is the responsibility of the Agri Services at John Lilley Correctional Center management. As part of obtaining reasonable assurance about whether Agri Services at John Lilley 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

At

Northeast Oklahoma Correctional Center

November 3, 2022

FOR THE PERIODS

FY 22 November 1, 2021 to June 30, 2022

FY 23 July 1, 2022 to October 31, 2022

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Agri Services

at

Northeast Oklahoma Correctional Center

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OKLAHOMA DEPARTMENT OF CORRECTIONS
INTERNAL AUDIT REPORT

Agri Services

at

Northeast Oklahoma Correctional Center

November 3, 2022

Chairman, Board of Corrections

We have conducted a compliance audit of Agri Services at Northeast Oklahoma Correctional Center a part of the primary government, State of Oklahoma, Department of Corrections, for the period FY 22 (November 1, 2021 to June 30, 2022) and FY 23 (July 1, 2022 to October 31, 2022). The areas covered in this audit were Purchase Cards, Fixed Assets, Feedstock, and Livestock.

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 at Northeast Oklahoma Correctional Center is materially in compliance with state law and department directives, (OS Title §74-228, §74-229) and "OP-120101 entitled "Fiscal Management Responsibilities.

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

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

Sincerely



Patrick Donnelly
Internal Audit

DEPARTMENT OF CORRECTIONS

Internal Audit Report

**Agri Services Meat Plant
At
Jackie Brannon Correctional Center**

November 3, 2022

FOR THE PERIODS

FY 22 November 1, 2021 to June 30, 2022

FY 23 July 1, 2022 to September 30, 2022

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Agri Services Meat Plant at Jackie Brannon Correctional Center

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OKLAHOMA DEPARTMENT OF CORRECTIONS
INTERNAL AUDIT REPORT

Agri Services Meat Plant at Jackie Brannon Correctional Center

November 3, 2022

Chairman, Board of Corrections

We have conducted a compliance audit of Agri Services Meat Plant at Jackie Brannon Correctional Center a part of the primary government, State of Oklahoma, Department of Corrections, for the period FY 22 (November 1, 2021 to June 30, 2022) and FY 23 (July 31, 2022 to September 30, 2022). The areas covered in this audit were Purchase Cards, Fixed Asset Inventory, Feedstock and Livestock.

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 Meat Plant at Jackie Brannon 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 Agri Services Meat Plant at Jackie Brannon Correctional Center is the responsibility of the Agri Services Meat Plant at Jackie Brannon Correctional Center management. As part of obtaining reasonable assurance about whether Agri Services Meat Plant at Jackie Brannon 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
At
Jackie Brannon and Mack Alford Correctional Centers

November 3, 2022

FOR THE PERIODS

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

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Agri Services**At****Jackie Brannon and Mack Alford Correctional Centers**

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OKLAHOMA DEPARTMENT OF CORRECTIONS
INTERNAL AUDIT REPORT

Agri Services at Jackie Brannon and Mack Alford Correctional Centers

November 3, 2022

Chairman, Board of Corrections

We have conducted a compliance audit of Agri Services at Jackie Brannon and Mack Alford Correctional Centers a part of the primary government, State of Oklahoma, Department of Corrections, for the period FY 22 (November 1, 2021 to June 30, 2022) and FY 23 (July 31, 2022 to September 30, 2022). The areas covered in this audit were Purchase Cards, Fixed Asset Inventory and Livestock.

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 at Jackie Brannon and Mack Alford Correctional Centers 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 at Jackie Brannon and Mack Alford Correctional Centers is the responsibility of the Agri Services at Jackie Brannon and Mack Alford Correctional Centers management. As part of obtaining reasonable assurance about whether Agri Services at Jackie Brannon and Mack Alford Correctional Centers 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 at Howard McLeod Correctional Center

November 3, 2022

FOR THE PERIODS

FY 22 November 1, 2021 to June 30, 2022

FY 23 July 1, 2022 to September 30, 2022

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Agri Services at Howard McLeod Correctional Center

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INTERNAL AUDIT REPORT

Agri Services at Howard McLeod Correctional Center

November 3, 2022

Chairman, Board of Corrections

We have conducted a compliance audit of Agri Services at Howard McLeod Correctional Center a part of the primary government, State of Oklahoma, Department of Corrections, for the period FY 22 (November 1, 2021 to June 30, 2022) and FY 23 (July 31, 2022 to September 30, 2022). The areas covered in this audit were Purchase Cards, Fixed Asset Inventory, Livestock and Livestock.

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

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

Sincerely

Teressa Davenport

Teressa Davenport
Internal Audit

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Jackie Brannon Correctional Center

November 7, 2022

FOR THE PERIODS

FY 22 September 1, 2021 to June 30, 2022

FY 23 July 1, 2022 to September 30, 2022

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Jackie Brannon Correctional Center

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OKLAHOMA DEPARTMENT OF CORRECTIONS
INTERNAL AUDIT REPORT

Jackie Brannon Correctional Center

November 7, 2022

Chairman, Oklahoma Board of Corrections

We have conducted a compliance audit of Jackie Brannon 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 September 30, 2022). The areas covered in this audit were Accounts Payable, Purchasing, Receiving, Purchase Cards, Debit Cards, Trust Fund, Food Services, Warehouse Inventory, and Fixed Assets Inventory System.

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

Compliance with laws, regulations, and contracts applicable to Jackie Brannon Correctional Center is the responsibility of the Jackie Brannon Correctional Center management. As part of obtaining reasonable assurance about whether Jackie Brannon 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

Teresa Davenport

Teresa Davenport
Internal Audit

OKLAHOMA DEPARTMENT OF CORRECTIONS

INTERNAL AUDIT REPORT

Schedule A: Internal Controls**Jackie Brannon Correctional Center**

November 7, 2022

Purchase Cards**Criteria:** OP120502 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

Sixty seven percent (66.67%) 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. (18 of 27)

Cardholder	Statement Month	Print Date	Rec. P-Card Accountant	Amount	Days Late
L. Camp	Jul-21	08/09/21	09/09/21	\$16,070.40	9
L. Camp	Sep-21	10/11/21	11/05/21	\$ 9,439.21	5
I. Camp	Nov-21	12/09/21	01/04/21	\$ 8,637.18	4
L. Camp	Jan-22	02/08/22	05/16/22	\$ 4,792.07	77
L. Camp	Mar-22	04/06/22	05/06/22	\$ 568.18	6
S. Deela	May21	06/15/21	09/24/21	\$38,563.17	86
S. Deela	Jul-21	08/12/21	09/09/21	\$51,009.31	9
S. Deela	Sep21	10/07/21	11/05/21	\$10,804.75	5
B. Fields	Sep21	10/11/21	11/05/21	\$ 6,047.06	5
B. Fields	Nov-21	12/01/21	01/04/22	\$ 2,015.60	4
K. Lynn	Jul-21	08/03/21	09/09/21	\$ 2,160.00	9

K. Lynn	Sep-21	10/06/21	11/05/21	\$ 4,151.39	5
K. Lynn	Mar-22	03/31/22	05/06/21	\$ 179.48	6
S. Smith	Aug-21	09/01/21	10/21/21	\$10,907.97	21
S. Smith	Sep-21	10/05/21	11/05/21	\$ 6,990.34	5
S. Smith	Dec-21	01/05/22	02/02/22	\$17,232.53	2
S. Smith	Apr-22	05/06/22	06/03/22	\$10,258.87	3
S. Smith	Jun-22	07/07/22	09/13/22	\$ 1,790.34	44

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

PLAN OF CORRECTIVE ACTION

P-Card Statements and supporting documentation will be emailed to the Business Manager for review no later than the 12th of the month. The Business Manager will review all documents and sign the P-Card statement within 3 business days of receiving. The signed P-Card Statement is emailed to the cardholder and Accountant to attach to the supporting documentation. All documentation is then mailed to the P-Card Administrator no later than the 22nd of the month.

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Eddie Warrior Correctional Center

November 8, 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

Eddie Warrior Correctional Center

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OKLAHOMA DEPARTMENT OF CORRECTIONS
INTERNAL AUDIT REPORT

Eddie Warrior Correctional Center

November 8, 2022

Chairman, Board of Corrections

We have conducted a compliance audit of Eddie Warrior 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 Eddie Warrior 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 Eddie Warrior Correctional Center is the responsibility of the Eddie Warrior Correctional Center management. As part of obtaining reasonable assurance about whether Eddie Warrior 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

At

Oklahoma State Reformatory

November 10, 2022

FOR THE PERIODS

FY 22 November 1, 2021 to June 30, 2022

FY 23 July 1, 2022 to October 31, 2022

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Agri Services

at

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OKLAHOMA DEPARTMENT OF CORRECTIONS
INTERNAL AUDIT REPORT

Agri Services

at

Oklahoma State Reformatory

November 10, 2022

Chairman, Board of Corrections

We have conducted a compliance audit of Agri Services at Oklahoma State Reformatory a part of the primary government, State of Oklahoma, Department of Corrections, for the period FY 22 (November 1, 2021 to June 30, 2022) and FY 23 (July 1, 2022 to October 31, 2022). The areas covered in this audit were Purchase Cards, Fixed Assets, Feedstock, and Livestock.

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 at Oklahoma State Reformatory is materially in compliance with state law and department directives, (O.S Title §74-228, §74-229) and OP-120101 entitled "Fiscal Management Responsibilities."

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

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

Sincerely



Patrick Donnelly
Internal Audit

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Health Services

November 10, 2022

FOR THE PERIODS

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

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Health Services

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OKLAHOMA DEPARTMENT OF CORRECTIONS
INTERNAL AUDIT REPORT

Health Services

November 10, 2022

Chairman, Board of Corrections

We have conducted a compliance audit of Health Services a part of the primary government, State of Oklahoma, Department of Corrections, for the period FY 22 (October 1, 2021 to June 30, 2022) and FY 23 (July 1, 2022 to September 30, 2022). The areas covered in this audit were Accounts Payable, Purchasing, Receiving, Purchase Cards, and Fixed Asset 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 Health Services 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 Health Services is the responsibility of the Health Services management. As part of obtaining reasonable assurance about whether Health Services 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

North Fork Correctional Center

November 17, 2022

FOR THE PERIODS

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

DEPARTMENT OF CORRECTIONS

Internal Audit Report

North Fork Correctional Center

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OKLAHOMA DEPARTMENT OF CORRECTIONS
INTERNAL AUDIT REPORT

North Fork Correctional Center

November 17, 2022

Chairman, Board of Corrections

We have conducted a compliance audit of North Fork Correctional Center a part of the primary government, State of Oklahoma, Department of Corrections, for the period FY 22 (November 1, 2021 to June 30, 2022) and FY23 (July 1, 2022 to October 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 North Fork Correctional Center is materially in compliance with state law and department directives, (O.S Title §74-228, §74 -229) and OP-120101 entitled "Fiscal Management Responsibilities."

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

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

Sincerely



Patrick Donnelly
Internal Audit

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Lawton Community Correctional Center

December 1, 2022

FOR THE PERIODS

FY 22 November 1, 2021 to June 30, 2022

FY 23 July 1, 2022 to October 31, 2022

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Lawton Community Correctional Center

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OKLAHOMA DEPARTMENT OF CORRECTIONS
INTERNAL AUDIT REPORT

Lawton Community Correctional Center

December 1, 2022

Chairman, Board of Corrections

We have conducted a compliance audit of Lawton Community Correctional Center a part of the primary government, State of Oklahoma, Department of Corrections, for the period FY 22 (November 1, 2021 to June 30, 2022) and FY23 (July 1, 2022 to October 31, 2022). The areas covered in this audit were Accounts Payable, Purchasing, Receiving, Purchase Cards, Debit Cards, Trust Fund, PPWP, Food Service and warehouse Inventory, Fixed Assets and Panda Inventory.

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 Lawton Community Correctional Center is materially in compliance with state law and department directives, (O.S 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 Lawton Community Correctional Center is the responsibility of the Lawton Community Correctional Center management. As part of obtaining reasonable assurance about whether Lawton Community Correctional Center is in material compliance, we performed tests of compliance with certain provisions of laws, regulations, contracts and policy.

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

Sincerely



Patrick Donnelly
Internal Audit

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Program Services, Grants and Education

December 12, 2022

FOR THE PERIODS

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

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Program Services, Grants and Education

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OKLAHOMA DEPARTMENT OF CORRECTIONS
INTERNAL AUDIT REPORT

Program Services, Grants and Education

December 12, 2022

Chairman, Board of Corrections

We have conducted a compliance audit of Program Services, Grants and Education a part of the primary government, State of Oklahoma, Department of Corrections, for the period FY 22 (October 1, 2021 to June 30, 2022) and FY 23 (July 1, 2022 to September 30, 2022). The areas covered in this audit were Accounts Payable, Purchasing, Receiving, Purchase Cards, and Fixed Asset 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 Program Services, Grants and Education is materially in compliance with state law and department directives, O.S Title §74-228, §74- 229 and OP-120101 entitled Fiscal Management Responsibilities.”

Compliance with laws, regulations, and contracts applicable to Program Services, Grants and Education is the responsibility of the Program Services, Grants and Education management. As part of obtaining reasonable assurance about whether Program Services, Grants and Education 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

Teresa Davenport

Teresa Davenport
Internal Audit

OKLAHOMA DEPARTMENT OF CORRECTIONS

INTERNAL AUDIT REPORT

Schedule A: COMPLIANCE

Programs Services, Grants and Education

December 12, 2022

Accounts Payable

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

Thirty three percent (32.50 %) of the invoices sampled (13 of 40) 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	Voucher Number	Rec'd Facility	Paid Date	Days Late
Toole-Marshala Sherri	\$ 335.50	1410371	09/08/21	11/24/21	32
UCO	\$ 1,524.00	1415340	10/29/21	12/20/21	7
Compliance Resource	\$ 975.00	1423661	11/03/21	02/02/22	46
Itouch Biometrics LLC	\$ 42,700.00	1421780	11/05/21	01/26/22	37
OCI	\$ 668.00	1433160	08/20/21	03/30/22	116
Creoks Behavioral Hlth.	\$ 8,800.00	1437614	11/08/21	04/28/22	125
Cornerstone Counseling	\$ 191.20	1435402	01/27/22	04/13/22	31
Data Recognition Corp.	\$ 11,482.34	1438460	03/08/22	04/28/22	6
Compliance Resource	\$ 930.00	1443052	04/04/22	05/25/22	6
Staples Inc.	\$ 2,900.10	1439772	02/10/22	05/05/22	39
Creoks Behavioral Hlth.	\$ 8,360.00	1447838	04/28/22	06/22/22	10
Carahsoft Tech. Corp.	\$178,200.00	1456557	06/23/22	08/15/22	8
Cornerstone Counseling	\$ 206.66	1461719	07/27/22	09/27/22	17

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

RISK: (1) The department may expose itself to reactions from the vendor for untimely payments.

(2) Delaying the payment of invoices may result in additional cost of interest charges by the vendor.

Plan of Corrective Action

Processes are being implemented to ensure that transmittals for payments are delivered in a timely manner to our Accounts Payable department. After researching the late payments listed above it was discovered that the transmittals were not being delivered immediately after review as which is our normal process. Going forward we will be sure to document when the transmittal is reviewed, and when it is delivered to Accounts Payable.

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 2

Twenty percent (20.0%) 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. (4 of 20)

Cardholder	Statement Month	Print Date	Rec. P-Card Accountant	Amount	Days Late
K. Freelen	Nov-21	01/31/22	01/31/22	\$ 720.00	31
R. McKinnis	Aug-21	11/09/21	11/18/21	\$7,177.09	41
R. Stultz	Mar-22	07/22/22	07/22/22	\$ 52.00	42

S. Sullivan	Apr-22	07/12/22	07/12/22	\$ 78.00	42
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Effect: The department was not in compliance with DOC policy as stated in the quoted.

Plan of Corrective Action

Our department is piloting a process to eliminate paper invoices and supporting documents. If successful, this may result in a policy change to eliminate the printing of paper statements and documentation and increase efficiencies. At this time, a corrective action is not being done for the P-Card statements.

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Probation and Parole Services

Region I

December 20, 2022

FOR THE PERIODS

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

FY 23 July 1, 2022 to November 30, 2022

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Probation and Parole Services Region I

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OKLAHOMA DEPARTMENT OF CORRECTIONS
INTERNAL AUDIT REPORT

Probation and Parole Services Region I

December 20, 2022

Chairman, Board of Corrections

We have conducted a compliance audit of Region I Probation and Parole Services, a part of the primary government, State of Oklahoma, Department of Corrections, for the period FY 22 (December 1, 2021 to June 30, 2022) and FY23 (July 1, 2022 to November 30, 2022). The areas covered in this audit were Accounts Payable, Purchasing, Receiving, Purchase Cards, Security Inventory, Fixed Assets Inventory System, and Probation and Parole Restitution Receipts.

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 Probation and Parole Services Region I is materially in compliance with state law and department directives, O.S Title §74-228, §74-229, and OP-120101 entitled "Fiscal Management Responsibilities."

Compliance with laws, regulations, and contracts applicable to Probation and Parole Region I is the responsibility of the Probation and Parole Services Region I management. As part of obtaining reasonable assurance about whether Probation and Parole Services Region I 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 and policy or Government Auditing Standards.

Sincerely

Patrick Donnelly

Patrick Donnelly
Internal Audit

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Probation and Parole Services Region II

December 22, 2022

FOR THE PERIODS

FY 22 December 1, 2021 to June 30, 2022

FY 23 July 1, 2022 to November 30, 2022

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Probation and Parole Services Region II

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OKLAHOMA DEPARTMENT OF CORRECTIONS
INTERNAL AUDIT REPORT

Probation and Parole Services Region II

December 22, 2022

Chairman, Board of Corrections

We have conducted a compliance audit of Probation and Parole Services Region II a part of the primary government, State of Oklahoma, Department of Corrections, for the period FY 22 (December 1, 2021 to June 30 , 2022) and FY 23 (July 1, 2022 to November 30, 2022). The areas covered in this audit were Accounts Payable, Purchasing, Receiving, Purchase Cards, Probation and Parole Receipts and Fixed Asset 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 Probation and Parole Services Region II 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 Probation and Parole Services Region II is the responsibility of the Probation and Parole Services Region II management. As part of obtaining reasonable assurance about whether Probation and Parole Services Region II is in material compliance, we performed tests of compliance with certain provisions of laws, regulations, contracts and policy.

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

Sincerely

Teressa Davenport

Teressa Davenport
Internal Audit

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Oklahoma State Reformatory

December 29, 2022

FOR THE PERIODS

FY 22 November 1, 2021 to June 30, 2022

FY 23 July 1, 2022 to October 31, 2022

DEPARTMENT OF CORRECTIONS

Internal Audit Report

Oklahoma State Reformatory

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OKLAHOMA DEPARTMENT OF CORRECTIONS
INTERNAL AUDIT REPORT

Oklahoma State Reformatory

December 29, 2022

Chairman, Board of Corrections

We have conducted a compliance audit of Oklahoma State Reformatory a part of the primary government, State of Oklahoma, Department of Corrections, for the period FY 22 (November 1, 2021 to June 30, 2022) and FY 23 (July 1, 2022 to October 31, 2022). The areas covered in this audit were Accounts Payable, Purchasing, Receiving, Purchase Cards, Prison Public Works Projects, Express Checks, Debit Cards, Trust Fund, Canteen, Food Service Inventory and Fixed Assets 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 Oklahoma State Reformatory is materially in compliance with state law and department directives, (O.S Title §57 -510 A.14, Title §74-228 and §74-229) and OP-120101 entitled "Fiscal Management Responsibilities."

Compliance with laws, regulations, and contracts applicable to Oklahoma State Reformatory is the responsibility of the Oklahoma State Reformatory management. As part of obtaining reasonable assurance about whether Oklahoma State Reformatory 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. The 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 State Reformatory**

December 29, 2022

Canteen

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

Finding

Twenty nine percent (28.99%) of the items sampled (20 of 69), on the day of the audit (12/05/22) were not in agreement with the closing inventory balance.

Auditors Note: There has been a finding in this area for the prior four (4) audits. The previous plans of corrective action need to be reviewed, updated and adhered to:

FY18 June 12, 2018	60.90%	28 of 46
FY19 February 13, 2019	43.86%	100 % audit
FY20 January 28, 2020	58.62%	51 of 87
FY21 February 18, 2021	27.27%	18 of 66
FY22 November 16, 2021	62.12%	41 of 66

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

RISKS:

- (1) Theft of Inventory may go undetected.
- (2) Loss of revenue.
- (3) Inadequate supplies to meet demand.
- (4) Inaccurate disclosed Balance Sheet valuation.

Plan of Corrective Action

1. Canteen supervisors will do random inventory counts on Thursday of each week. Ten (10) items within the same category will be pulled, to

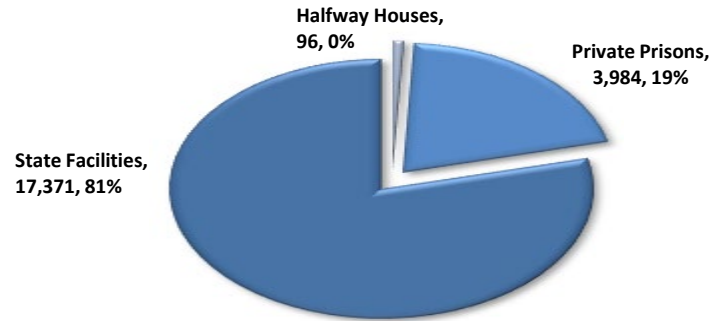
ensure we are 100% compliance with the inventory stock. Both sides will be counted each week.

2. Canteen Supervisors will complete a 100% complete inventory of both sides each month. Making sure to recount items that are more or less than 10 off from what the inventory reconciliation report states.
3. As the truck is delivered each week, we will assign one staff member and one inmate worker to double check each item as they are pulling product from the pallets. This will ensure that we are correctly receiving the product that the canteen supervisor puts into inventory. Specifically paying attention to labels, as most items tend to have similar labels.
4. Each week the canteen supervisor will run the item activity report as she orders the truck, so that a two-week supply of canteen can be maintained on the shelves. This will control the out-of-stock issues that have been going on. This will also ensure that the shelf life is in date as we sell the product.

Incarcerates

Grand Total	Females	Males	Total
Current Population	2,240	19,503	21,743
Population Last Year	2,196	19,121	21,317
Change	44	382	426
State Facilities	Females	Males	Total
Current Population	2,219	15,152	17,371
Population Last Year	2,098	14,499	16,597
Change	121	653	774
Private Prisons	Females	Males	Total
Current Population	0	3,984	3,984
Population Last Year	0	4,251	4,251
Change	0	(267)	(267)
Halfway Houses	Females	Males	Total
Current Population	0	96	96
Population Last Year	62	105	167
Change	(62)	(9)	(71)
Out Count	Females	Males	Total
Current Population	21	271	292
Population Last Year	36	266	302
Change	(15)	11	(10)
County Jail Transfers Pending	Females	Males	Total
Current Population	43	1272	1315
Population Last Year	25	1119	1144
Change	18	153	171

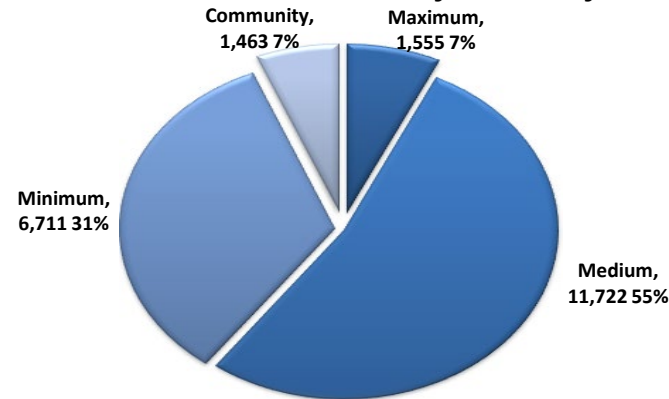
Inmates in State Facilities vs. Contract Facilities



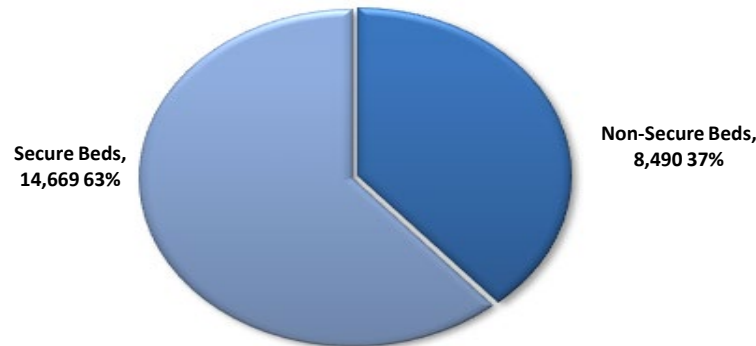
Community Offenders 101

Community Supervision	Females	Males	Total
Current Population	4,604	15,313	19,917
Population Last Year	5,018	17,548	22,566
Change	(414)	(2,235)	(2,649)
GPS	Females	Males	Total
Current Population	44	124	168
Population Last Year	60	124	184
Change	(16)	0	(16)
Community Sentencing	Females	Males	Total
Current Population	622	1,662	2,284
Population Last Year	459	1,237	1,696
Change	163	425	588
Parole Supervision	Females	Males	Total
Current Population	280	1,285	1,565
Population Last Year	388	1,731	2,119
Change	(101)	(476)	(554)
Probation Supervision	Females	Males	Total
Current Population	3,658	12,242	15,900
Population Last Year	4,11	14,456	18,567
Change	(453)	(2,214)	(2,667)

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

April 28, 2023

Total System Population

Total System Population	Females	Males	Total
Current Population	6,887	36,088	42,975
Population Last Year	7,239	37,788	45,027
Change	(352)	(1,700)	(2,052)
Percentage of Change	5%	5%	5%



Board of Corrections – Population Information

As of
April 28, 2023

Largest Percentage of Convictions

Male Crimes	Total	Percentage	Female Crimes	Total	Percentage
Murder I	1,178	6%	Child Abuse	254	11%
Robbery/Attempted Robbery	1,080	6%	Trafficking in Illegal Drugs	162	7%
Lewd/Indecent Acts of Child	1,012	5%	Murder I	126	6%
Rape I	882	5%	Manslaughter I	103	5%

Death Row Inmates

Male	36
Female	1

Youthful Offenders

Male	11
Female	0

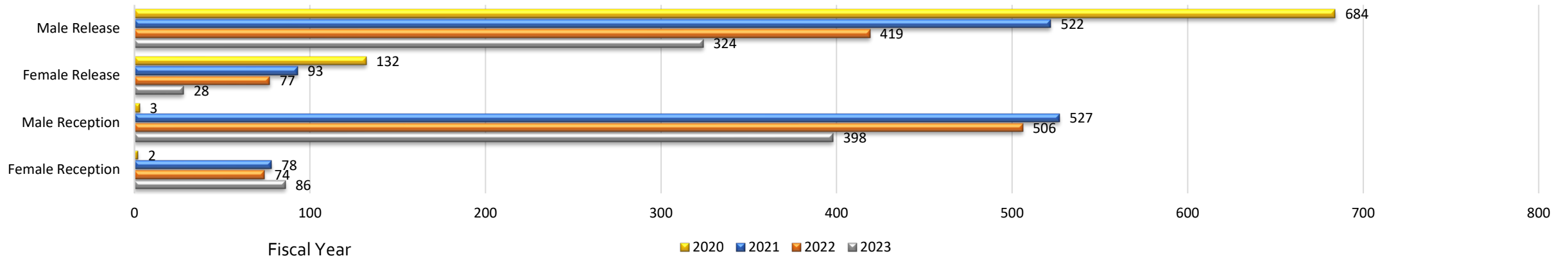
Inmates Earned Credit Level

Level	Total	Percentage
1	1,657	18 %
2	1,674	
3	2,274	82%
4	15,061	

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 Trend - April



AMENDMENT #2

CORRECTIONAL SERVICES CONTRACT

THIS AMENDMENT #2 CORRECTIONAL SERVICES CONTRACT (“Amendment #2”), effective the 24th day of May 2023, by and between CoreCivic, Inc (“Contractor”) and the OKLAHOMA DEPARTMENT OF CORRECTIONS (“Department”) hereby amends the Correctional Services Contract (“Contract”) that first took effect July 1, 2021 for services at the Davis Correctional Facility.

NOW, THEREFORE, in consideration of the joint and mutual exercise of their powers, and in consideration of the mutual covenants herein contained, the parties hereto recite and agree to amend the Contract as follows:

Subsection 3.1 only of Article 3 Offenders is hereby amended as follows:

Section 3.1 Offender Housing. The Contractor agrees to provide appropriate housing in accordance with the Operating Standards for 360 maximum security offenders, 1070 medium security offenders and 240 medium security offenders to be housed in a Behavior Modification Unit at Davis Correctional Facility. The number of beds in this contract may increase or decrease by mutual agreement of the parties, in which case the payment will also be adjusted by mutual agreement of the parties. The number of beds in this contract may be expanded by mutual agreement of the parties with the per diem cost for additional beds to be negotiated.

Subsection 7.1 (A) only of Article 7 Compensation and Adjustments is hereby amended as follows:

7.1 Management Payment

- A. The per diem rates for Maximum security offenders will be \$68.00 and the per diem rate for Medium security offenders will be \$55.00. The per diem rate for Behavior Modification Unit offenders will be \$68.00.

This amendment supersedes Amendment 1. All other terms and conditions of the Contract are to remain the same and continue in effect through the term of the Contract, as amended.

IN WITNESS WHEREOF, the parties hereto have executed this Contract on the date indicated below.

Steven Harpe, Director
Oklahoma Department of Corrections

Natasha Metcalf, Vice President
CoreCivic, Inc.

Date: _____

Date: _____

Approved by a vote of the Board of Corrections on this ____ day of May, 2023.

Approved as to Form:

Kari Hawkins, General Counsel
Oklahoma Department of Corrections