



Oklahoma Board of Corrections

REGULAR MEETING

June 26, 2024

Oklahoma Department of Corrections
Dr. Eddie Warrior Correctional Center
601 N. Oak Street
Taft, Oklahoma

OKLAHOMA BOARD OF CORRECTIONS
REGULAR MEETING AGENDA
 DR. EDDIE WARRIOR CORRECTIONAL CENTER
 601 N. Oak Road, Taft, OK 74463
 1:00 PM on June 26, 2024

ITEM	PRESENTER
1. Call to Order	T. Hastings Siegfried
A. Pledge of Allegiance	Chair
B. Roll Call	
2. Approval of Board of Corrections Regular Meeting Minutes	T. Hastings Siegfried
A. May 22, 2024*	Chair
3. Chairman's Update	T. Hastings Siegfried
	Chair
4. Director's Update	Steven Harpe
	Director
5. Facility Warden Welcome	Christe Sweat
	Warden
6. Agency Budget Update	Ashlee Clemmons
A. FY24 DOC Budget Report	Chief Financial Officer
B. FY2025 Budget Work Program*	
C. FY2026 Capital Outlay Request*	
D. State Operational Audit Report	
7. Legislative End of Session Report	Justin Farris
	Chief of Staff
8. Inmate/Offender Population	Jason Bryant
A. Population Analysis Report	Chief of Classification & Program Services
9. Resolution: Probation and Parole Officer Appreciation Week*	James Rudek
	Chief Administrator of Community Corrections
10. Committee Reports – Standing Committees	Committee Chairs
A. Executive – Chair Hastings Siegfried, Vice-Chair Randy Chandler and Secretary Rhonda Bear	
B. Public Policy/Affairs/Criminal Justice – Chair Rhonda Bear and Members Alex Gerszewski, Dan Snead and Hastings Siegfried	
C. Population/Security/Private Prison –Chair Hastings Siegfried and Members Joseph Brantley, Stephan Moore and Daniel Snead	
D. Audit/Finance– Chair Randy Chandler, Members Joseph Brantley and Hastings Siegfried	

- | | |
|--|---|
| <p>11. Approval to Enter into Executive Session*</p> <p style="margin-left: 20px;">A. 25 O.S. § 307 (B) (9): Update on ongoing safety, security and intelligence measures and data for all penal institutions and correctional facilities housing state inmates.</p> <p style="margin-left: 20px;">25 O.S. § 307 (B) (10): Update on private prison contract negotiations.</p> | <p>Kari Hawkins
General Counsel</p> |
| <p>12. Approval to Exit from Executive Session*</p> | <p>Kari Hawkins
General Counsel</p> |
| <p>13. Private Prison Contract</p> <p style="margin-left: 20px;">A. Lawton CRF, GEO*</p> | <p>Kari Hawkins
General Counsel</p> |
| <p>14. New Business</p> | <p>T. Hastings Siegfried
Chair</p> |
| <p>15. Election of Officers*</p> <p style="margin-left: 20px;">A. Chair</p> <p style="margin-left: 20px;">B. Vice Chair</p> <p style="margin-left: 20px;">C. Secretary</p> | <p>All Members</p> |
| <p>16. Adjournment*</p> | <p>T. Hastings Siegfried
Chair</p> |

The next regular meeting of the Board of Corrections will be held at 1:00 PM on Wednesday, July 24, 2024, at Great Plains Correctional Center, 700 Sugar Creek Drive, Hinton, OK.

*Board of Corrections Voting Item
Updated on 6/21/2024 9:05:03 AM

OKLAHOMA BOARD OF CORRECTIONS
REGULAR MEETING MINUTES
May 22, 2024

1. Call to Order

Chairman Hastings Siegfried called the meeting of the Oklahoma Board of Corrections (BOC) to order at 1:19 p.m., on Wednesday, May 22, 2024, at the Autry Technology Center, 1201 W. Willow Road, Enid, OK.

The meeting was preceded by advance notice of the date, time, and place, filed with the Oklahoma Secretary of State on Monday, December 11, 2023. An announcement was also given at least twenty-four (24) hours in advance by posting notice of the date, time, place, and agenda of the meeting at 10:00 a.m., on Tuesday, May 21, 2024, at the principal office of the Oklahoma Department of Corrections (ODOC), located at 4345 N. Lincoln Blvd, Oklahoma City, OK 73105.

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		Stephan Moore	Present
Joseph Brantley	Present		T. Hastings Siegfried	Present
Randy Chandler	Present		Daniel Snead	Present
Alex Gerszewski	Absent			

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 May 22, 2024.

A. March 27, 2024 Meeting Minutes

Motion: Mr. Chandler made the motion to approve the minutes. Mr. Snead seconded the motion.

Rhonda Bear	Approved		Stephan Moore	Approved
Joseph Brantley	Approved		T. Hastings Siegfried	Approved
Randy Chandler	Approved		Daniel Snead	Approved
Alex Gerszewski	Absent			

The meeting minutes from March 27, 2024, were approved by majority vote.

3. Chairman's Update

Chairman Siegfried welcomed everyone to the Board of Corrections meeting and thanked Enid Community Corrections Center staff for the tour and for hosting.

4. Director’s Update

Director Steven Harpe gave agency updates including leasing the 3rd floor of the Lincoln Admin building for additional staff, potential legislative changes to per diem at county jails, Probation and Parole OKC County offices moves and continued facility operations statistics improvements.

5. Facility Administrator Welcome Enid Community Corrections Center (ECCC)

Administrator of ECCC Kyla Canchola gave an overview of ECCC. ECCC opened in 1974 as a treatment center and has 86 current offenders. Programs offered include education, reentry, career tech and criminal thinking. In addition, 42 offenders are full-time work release employees for the 9 available employers.

6. Unit Spotlight

A. Community Sentencing

Administrator of Community Sentencing Melinda Guilfoyle gave a brief history and overview of the community sentencing program.

7. Legislative Initiatives

Chief of Staff Justin Farris gave an update on the spring session legislative initiatives.

8. Agency Budget Update

A. Monthly Budget Report

Chief Financial Officer Ashlee Clemmons welcomed everyone and provided an update on the year-to-date financials as of April 30, 2024. A copy of the report was included in the BOC packet for May 22, 2024.

9. Inmate/Offender Population Update

A. Population Analysis Report

Chief Administrator of Classification & Programs Clint Castleberry provided an overview of the inmate/offender population report as of April 30, 2024. A copy of the overview was included in the BOC packet for May 22, 2024.

10. P-100100 Training and Staff Development Policy

Chief of Administrator of Quality Assurance reported reviewed updates of policy P-100100 for approval. A copy of the policy with marked-up changes was included in the BOC packet for May 22, 2024.

Motion: Chairman Siegfried made the motion to approve the updated P-100100 Training and Staff Development Policy. Mr. Moore seconded the motion.

Rhonda Bear	Approved	Stephan Moore	Approved
Joseph Brantley	Approved	T. Hastings Siegfried	Approved
Randy Chandler	Approved	Daniel Snead	Approved
Alex Gerszewski	Absent		

The Training and Staff Development Policy P-100100 was approved by majority vote.

11. Committee Reports – Standing Committees:

A. Executive**Chairman** Hastings Siegfried**Members** Randy Chandler and Rhonda Bear

Members in this committee discussed the proposed BOC agenda and current litigation.

B. Public Policy/Affairs/Criminal Justice**Chairman** Rhonda Bear**Members** Alex Gerszewski, Dan Snead and Hastings Siegfried

Members in this committee discussed the Legislative initiative processes, Public Relations initiatives, Community Outreach initiatives and Reentry programs including Birth Certificate and ID disbursements.

C. Population/Security/Private Prisons**Chairman** Hastings Siegfried**Members** Alex Gerszewski, Daniel Snead and Stephan Moore

Members in this meeting discussed population, Oklahoma Inspector General statistical updates, Office of Threats and Intelligence updates, Private Prisons security updates and ICON offender management system updates.

12. Approval to Enter into Executive Session

Motion: Chairman Siegfried made a motion to enter Executive Session at 2:30 p.m. Ms. Bear seconded the motion.

Rhonda Bear	Approved	Stephan Moore	Approved
Joseph Brantley	Approved	T. Hastings Siegfried	Approved
Randy Chandler	Approved	Daniel Snead	Approved
Alex Gerszewski	Absent		

13. Approval to exit from Executive Session

Motion: Chairman Siegfried made a motion to return from Executive Session at 3:18 p.m. Mr. Chandler seconded the motion.

Rhonda Bear	Absent	Stephan Moore	Approved
Joseph Brantley	Approved	T. Hastings Siegfried	Approved
Randy Chandler	Approved	Daniel Snead	Approved
Alex Gerszewski	Absent		

14. New Business

There was no new business.

15. Adjournment

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

Rhonda Bear	Absent	Stephan Moore	Approved
Joseph Brantley	Approved	T. Hastings Siegfried	Approved
Randy Chandler	Approved	Daniel Snead	Approved
Alex Gerszewski	Absent		

There being no further business to discuss, the adjournment of the meeting was approved by a majority vote at 3:19 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 June 26, 2024, in which a quorum was present and voting.

Rhonda Bear, Secretary
Board of Corrections

EDDIE WARRIOR CORRECTIONAL CENTER

Today the facility for women is home to 837 minimum security and 162 community security inmates; with a total population of 999. Community inmates are eligible for employment in the communities surrounding Taft, Oklahoma.



Education

Many inmates lack education, a key component in avoiding re-incarceration. EWCC offers literacy courses as well as Pre-High School Equivalency and High School Equivalency diplomas. College courses (not provided through state funding) are also available to inmates who can pay for them or those who have alternative funding or scholarships.



Substance Abuse Treatment

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



Criminal Thinking

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



CareerTech

EWCC inmates can get technical training through a CareerTech Skills Center, which trains them for workforce reentry after release.

CareerTech also helps inmates find skill-related employment after release. Courses at EWCC include Career Readiness, as well as Transportation Distribution and Logistics for Manufacturing.

By the end of fiscal year 2020, CareerTech will have served more than 300 students. The Manufacturing, Transportation, Distribution, and Logistics (MGF/TDL) employment success rate for this year is 100%, making on average \$13.99 an hour. All CareerTech students receive industry OSHA credential training in both Career Ready and MFG/TDL programs.

Over the last four years, CareerTech MFG/TDL and Career Ready programs have served 1599 students at Eddie Warrior. Within those four years, only three individuals returned to prison, that's less than .01%

Specialized Units

EWCC's Regimented Treatment Program combines physical training with six cognitive behavioral treatment programs. Inmates learn self-discipline and must show initiative, motivation, and improved behavior to graduate.

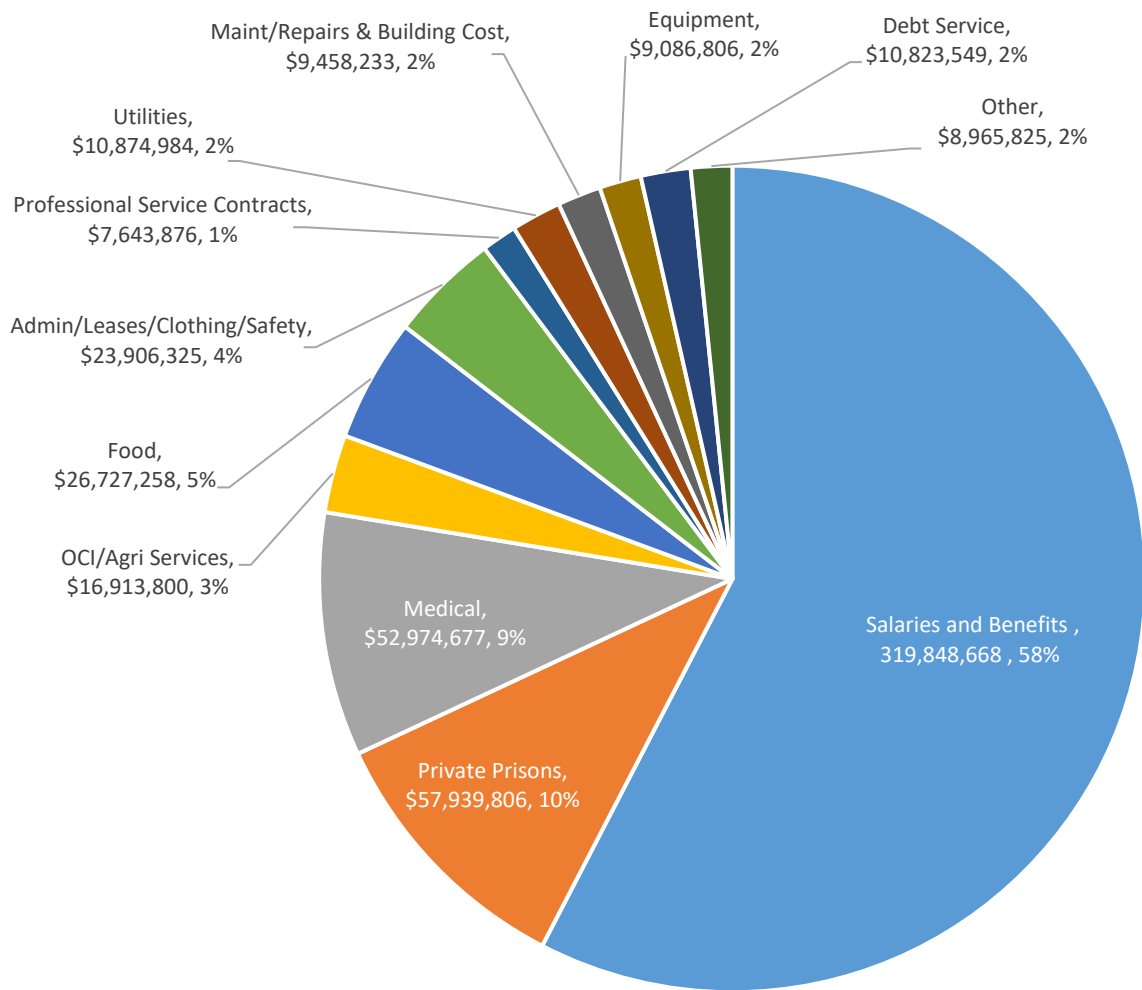


Helping Women Recover Program

This program offers evidence-based, trauma-informed substance abuse treatment, cognitive processing therapy, domestic violence and relapse prevention therapeutic groups.



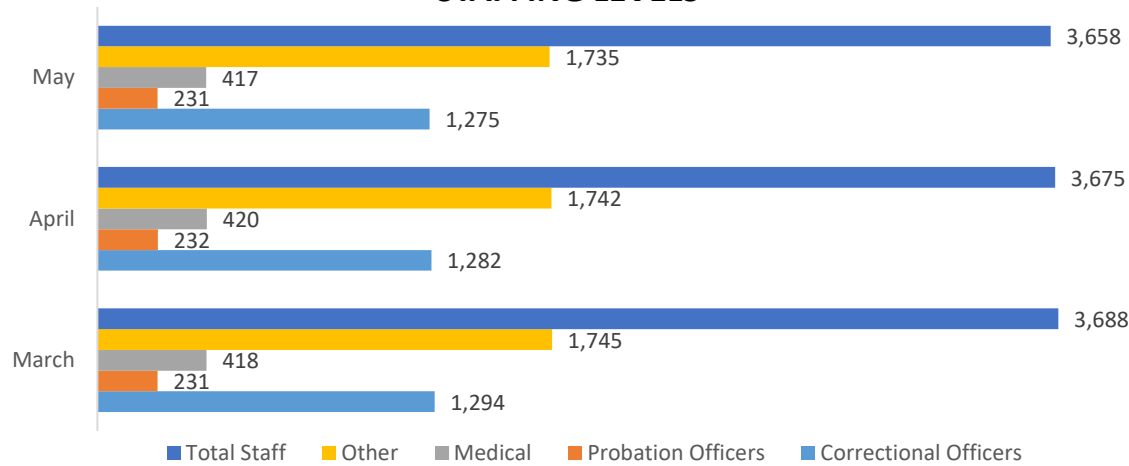
EXPENDITURES



YTD Expenditures Comparison by Category

YTD Expenditure Comparison by Category	Prior Year FY23	Current Year FY24	Variance	
	July - May	July - May	\$	%
Payroll	266,270,641	272,163,130	(5,892,489.00)	-2.2%
Overtime	26,460,194	34,617,934	(8,157,740.00)	-30.8%
Bi-weekly Conversion		7,525,111	(7,525,111.21)	
Performance Stipend		5,542,492	(5,542,491.50)	
Contract Beds	40,562	29,207	11,355.00	28.0%
Private Prisons	63,792,699	54,090,379	9,702,320.00	15.2%
Halfway Houses	1,137,545	1,168,380	(30,835.00)	-2.7%
Jail Backup	7,670,214	7,414,713	255,501.00	3.3%
Jail Backup Trans Reim	206,718	237,128	(30,410.00)	-14.7%
Medical Services	39,696,646	43,644,179	(3,947,533.00)	-9.9%
Hep C	7,287,726	9,330,498	(2,042,772.00)	-28.0%
Institutions/Community/Divisional	60,682,131	65,964,646	(5,282,515.00)	-8.7%
Probation and Parole	1,385,295	1,352,760	32,535.00	2.3%
Inmate Programs	3,080,585	3,286,203	(205,618.00)	-6.7%
Community Sentencing	1,551,785	1,235,660	316,125.00	20.4%
General Operations	16,576,851	15,856,439	720,412.00	4.3%
Central Operations	1,577,498	2,227,067	(649,569.00)	-41.2%
IT	8,619,160	9,470,324	(851,164.00)	-9.9%
ICON	3,809,216	3,511,581	297,635.00	7.8%
OCI/Agri	16,443,904	16,495,978	(52,074.00)	-0.3%
Total	526,289,370	555,163,809	(28,874,439)	-5.5%

STAFFING LEVELS



STAFFING UPDATES

(in comparison to previous month)

CO's ↓ 7 / 0.5%

PO's ↓ 1 / 0.4%

Medical ↓ 3 / 0.7%

Other ↓ 7 / 0.4%



BUDGET UPDATE

as of May 31, 2024

Payroll

Bi-weekly payroll conversion and pay for performance stipend \$13M
 OT pays 1.5 months ahead of prior year, Captains receive OT, and addition of AGCC
 FTE increased in September with the addition of AGCC

Contract Beds

GEO adj. sec. beds at a higher per diem FY23 304/56.88 FY24 360/56.88 impact 56/\$137,232/yr.
 CoreCivic reduced exp. by \$2.6M/mth FY24 \$23M
 HWH increase per diem 5.78/16.89% impact \$260,113/yr.

Institutions/Community/Divisional

Additional facility AGCC lease \$4,375,000 and increased operating costs

General Administration

Mabel Bassett Bond Maturity Date 4/1/23 - \$2.2M

Information Technology

Computer refresh \$1M, Qualtrics \$365,451.25

Central Operations

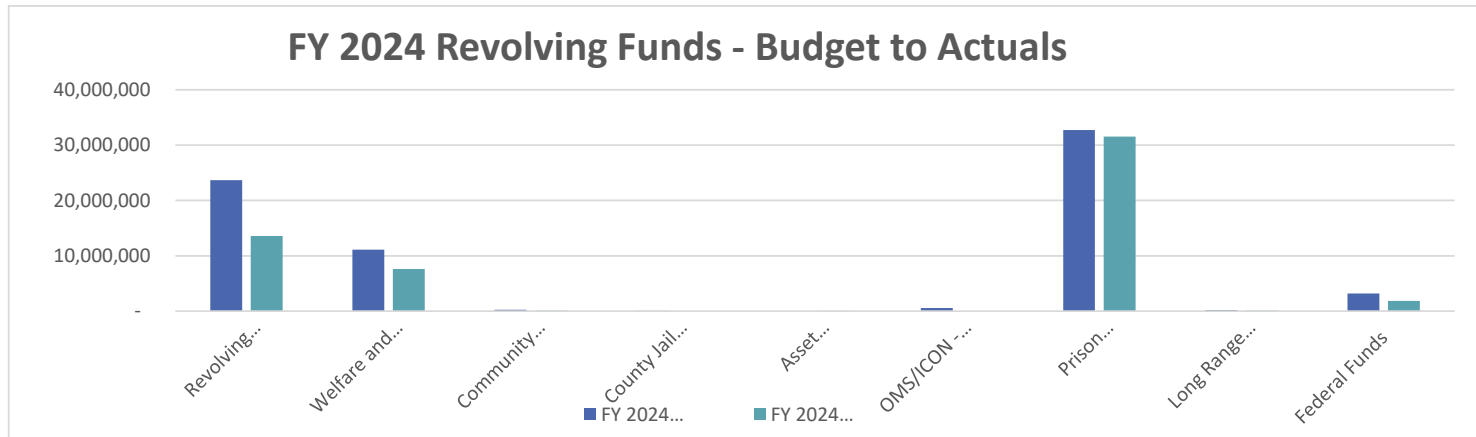
Training \$322,245, HR \$70,341, and CTU \$145,777

Three Year Expenditure Comparison

	FY 24 July - May	% Change from FY 23	FY 23 July - May	% Change from FY 22	FY 22 July - May
Salaries and Benefits					
Salaries	194,857,794	7%	181,507,250	12%	161,640,630
Overtime	34,617,934	31%	26,460,194	33%	19,850,642
Insurance	42,182,698	6%	39,771,192	-5%	41,849,564
Retirement	48,190,242	7%	44,992,199	13%	39,879,464
Contract Beds	29,207	-28%	40,562	-8%	44,032
Private Prisons	54,090,379	-15%	63,792,699	1%	62,937,171
Halfway Houses	1,168,380	3%	1,137,545	-44%	2,034,562
Contracted County Jails	-	0%	-	-100%	10,719
Jail Backup	7,414,713	-3%	7,670,214	22%	6,282,036
Jail Backup Transportation Reim	237,128	15%	206,718	23%	168,717
Medical Services	43,644,179	10%	39,696,646	13%	35,206,948
Hep C Treatment	9,330,498	28%	7,287,726	-17%	8,795,171
Institutions	56,219,777	84%	30,581,323	30%	23,462,716
Probation and Parole	1,352,760	-2%	1,385,295	-8%	1,508,905
Community Corrections	3,195,853	30%	2,451,209	25%	1,968,767
Inmate Programs	3,286,203	7%	3,080,585	19%	2,583,956
Community Sentencing	1,235,660	-20%	1,551,785	-1%	1,565,799
General Operations	15,856,439	-4%	16,576,851	8%	15,395,109
NFCC Lease - GPCC Moved to Inst	-	-100%	12,216,000	0%	12,216,000
Central Office Operations	2,227,067	41%	1,577,498	10%	1,438,507
Divisional Operations	6,549,016	-58%	15,433,599	2%	15,062,323
IT	10,308,537	20%	8,619,160	-1%	8,704,800
Offender Management System	2,673,367	-30%	3,809,216	21%	3,150,222
OCI / Agri-Services	16,495,978	0%	16,443,904	28%	12,844,753
	555,163,808		526,289,371		478,601,514

Three Year Revolving Fund Comparison

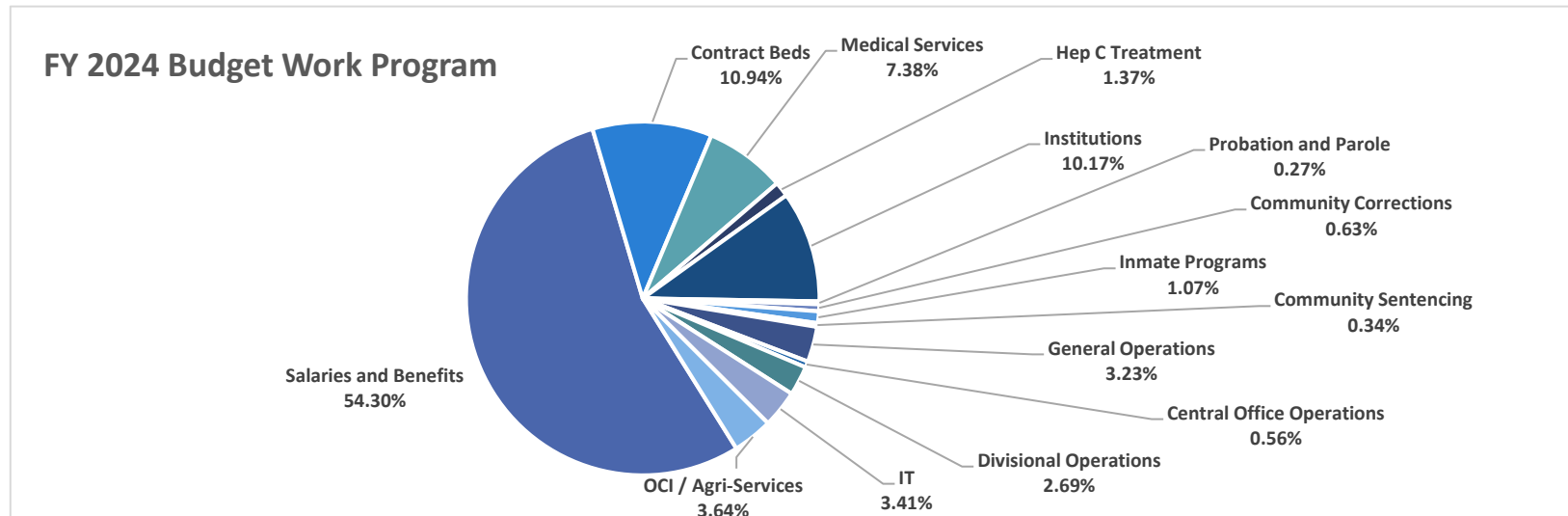
	FY 24 July - May	FY 2024 Budget	FY 2024 Actuals July - May	% Change from FY 23	FY 2023 Actuals July - May	% Change from FY 22	FY 2022 Actuals July - May
200	Revolving Fund	23,645,936	13,566,381	6%	12,749,905	42%	8,959,420
205	Welfare and Rec. Fund	11,093,730	7,610,456	21%	6,283,904	8%	5,808,414
210	Community Sentencing	230,000	100,048	30%	77,182	-12%	87,285
225	County Jail Transportation	40,727	-	0%	-	0%	-
230	Asset Forfeitures/Seizures Fund	-	64,149	100%	-	0%	-
235	OMS/ICON - Transfer of Funds	551,242	-	0%	-	0%	8,465,655
280	Prison Industries	32,712,863	31,563,042	23%	25,742,993	6%	24,311,253
283	Long Range Capital Planning	207,154	79,803	100%	184,000	0%	-
410 & 430	Federal Funds	3,174,188	1,846,894	36%	1,358,358	-30%	1,954,168
		71,655,840	54,830,774	18.2%	46,396,341	-6.4%	49,586,195



FY 2024 Budget Work Program

	<u>Current Budget</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Available Balance</u>
Salaries and Benefits	366,884,589	319,848,668	37,061	46,998,859
Contract Beds	73,929,769	62,939,806	9,754,556	1,235,407
Medical Services	49,853,462	43,644,179	3,933,647	2,275,635
Hep C Treatment	9,240,000	9,330,498	637,771	(728,269)
Institutions	68,706,101	56,219,777	11,450,816	1,035,508
Probation and Parole	1,810,887	1,352,760	352,451	105,676
Community Corrections	4,278,025	3,195,853	964,060	118,112
Inmate Programs	7,260,253	3,286,203	2,987,766	986,284
Community Sentencing	2,280,750	1,235,660	885,453	159,637
General Operations	21,853,008	15,856,439	1,578,660	4,417,909
Central Office Operations	3,765,400	2,227,067	692,278	846,055
Divisional Operations	18,184,813	6,549,016	9,681,614	1,954,183
IT	23,035,674	12,981,905	6,453,492	3,600,277
OCI / Agri-Services	24,618,157	16,495,978	6,441,903	1,680,276
Grand Total	<u>675,700,887</u>	<u>555,163,808</u>	<u>55,851,530</u>	<u>64,685,549</u>

FY 2024 Budget Work Programs includes all funding sources.



Oklahoma Department of Corrections
FY 2024 Appropriation as of May 31, 2024

Account Code	Budgeted	Expenditures	Encumbered	Pre-Encumbered	Committed	Balance
11,12,13 Payroll, Insurance, FICA and Retirement	356,125,011.68	311,432,477.26	37,061.40	-	311,469,538.66	44,655,473.02
15 Professional Services	81,743,677.35	69,296,261.48	11,880,423.09	-	81,176,684.57	566,992.78
17 Moving Expenses	-	23,376.00	-	-	23,376.00	(23,376.00)
19 Flexible Benefits	350,000.00	264,665.74	70,334.26	-	335,000.00	15,000.00
21, 22 Travel	1,815,012.00	1,209,647.23	26,623.11	-	1,236,270.34	578,741.66
31 Miscellaneous Administrative Expenses	20,445,662.00	16,770,900.71	4,229,859.11	382.00	21,001,141.82	(555,479.82)
32 Rent Expense	20,618,625.00	14,820,017.06	1,924,773.33	4,626.12	16,749,416.51	3,869,208.49
33 Maintenance & Repair Expense	11,162,969.01	7,447,644.26	841,290.28	38,625.44	8,327,559.98	2,835,409.03
34 Specialized Supplies and Materials	55,801,796.00	51,438,860.31	4,314,897.43	-	55,753,757.74	48,038.26
35 Production, Safety and Security	2,972,492.00	2,244,973.60	538,308.79	-	2,783,282.39	189,209.61
36 General Operating Expenses	734,952.00	517,375.00	23,600.66	-	540,975.66	193,976.34
37 Shop Supplies	2,534,189.00	2,371,542.36	925,652.40	-	3,297,194.76	(763,005.76)
41 Property Furniture and Equipment	14,632,356.48	7,761,084.53	3,513,424.32	23,275.34	11,297,784.19	3,334,572.29
42 Library Equipment and Resources	3,400.00	9,442.64	-	-	9,442.64	(6,042.64)
43 Lease Purchase	176,862.00	170,863.23	5,997.88	-	176,861.11	0.89
44 Live Stock – Poultry	-	-	5,000.00	-	5,000.00	(5,000.00)
45,46,47 Building Construction and Renovation	-	13,357.85	-	-	13,357.85	(13,357.85)
48 Bond Payment	10,450,040.00	10,652,686.21	25,006.75	-	10,677,692.96	(227,652.96)
49 Inter-Agency Payments	-	-	-	-	-	-
51 Inmate Pay and Health Services	750,000.00	732,634.59	160,965.42	-	893,600.01	(143,600.01)
52 Scholarships, Tuition and other incentives	2,500.00	-	-	-	-	2,500.00
53 Refunds, Indemnities, and Restitution	-	-	-	-	-	-
54 Jail Back Up and others	6,313,142.00	6,433,496.57	93,078.68	-	6,526,575.25	(213,433.25)
55,59 Assistance Payments to Agencies	-	-	-	-	-	-
60 Authority Orders	-	-	3,665,337.06	-	3,665,337.06	(3,665,337.06)
61 Loans, Taxes, and other Disbursements	2,270.00	4,465.27	147.13	-	4,612.40	(2,342.40)
62 Transfers – Inmate Medical Payments	12,856,740.49	10,328,831.38	370,150.88	-	10,698,982.26	2,157,758.23
64 Merchandise for Resale	-	-	-	-	-	-
TOTAL	599,491,697.01	513,944,603.28	32,651,931.98	66,908.90	546,663,444.16	52,828,252.85
Funding						
19311 FY 2023 Carryover	46,884,757.01	44,084,855.14	2,799,326.94	-	46,884,182.08	574.93
19401 GRF Appropriations	552,606,940.00	469,859,748.14	29,852,605.04	66,908.90	499,779,262.08	52,827,677.92
TOTAL	599,491,697.01	513,944,603.28	32,651,931.98	66,908.90	546,663,444.16	52,828,252.85
					Remaining Payroll	44,655,473.02
						8,172,779.83

Oklahoma Department of Corrections
Statement of Revenues, Expenditures and Changes in Fund Balances
Federal Funding
As of July 1, 2023 through May 31, 2024

Revenue Code	Revenues	410 Fund	430 Fund	Funds
4556	Federal Funds Received	\$ 890,408.27	\$ 952,396.10	\$ 1,842,804.37
4561	Private Grants and Donations for Opns.	-	-	-
4881	Reimbursements & P-Card Rebate	2,855.96	1,233.93	4,089.89
	Total Revenues	893,264.23	953,630.03	1,846,894.26
Account Code	Expenditures			
11,12,13	Payroll	299,260.99	49,878.07	349,139.06
15	Professional Services	-	58,167.93	58,167.93
21, 22	Travel	3,910.00	2,868.90	6,778.90
31	Misc. Admin. Expenses	4,576.44	-	4,576.44
32	Rent	17,431.99	-	17,431.99
33	Maintenance and Repair	13,875.64	41,658.75	55,534.39
34	Specialized Supplies and Materials	-	373,905.26	373,905.26
35	Production, Safety and Security	-	-	-
36	General Operating Expenses	321,451.29	-	321,451.29
37	Shop Expense	-	-	-
41	Furniture and Equipment	173,048.10	413,114.92	586,163.02
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	-	1,241.50	1,241.50
59	Assistance Payments to Agencies	-	-	-
61	Loans, Taxes and Other Disbursements	-	-	-
62	Transfers - Out Sourced Health Care	-	-	-
64	Merchandise for Resale	-	-	-
	Total Expenditures	833,554.45	940,835.33	1,774,389.78
	<i>Excess of Revenues Over</i>			
	<i>(Under) Expenditures</i>	59,709.78	12,794.70	72,504.48
	Cash			
	Beginning Cash Balance	90,965.43	155,077.73	246,043.16
	Revenue Received this Year	893,264.23	953,630.03	1,846,894.26
	Expenditures made this Year	(833,554.45)	(940,835.33)	(1,774,389.78)
	Beginning Change in Liabilities	-	(46,840.83)	(46,840.83)
	Transfers	-	-	-
	Adjustments	-	-	-
	Ending Cash Balance	\$ 150,675.21	\$ 121,031.60	\$ 271,706.81

Oklahoma Department of Corrections
Statement of Revenues, Expenditures and Changes in Fund Balances
Federal Funding
For the Month of May 2024

		410 Fund	430 Fund	Funds
Revenue Revenues				
<u>Code</u>	Current:			
556	Federal Funds Rec'd from Non-Gov. Ag.	\$ -	\$ -	\$ -
561	Private Grants and Donations for Opns.	-	-	-
581	Reimbursements	-	-	-
	Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
Account Expenditures				
<u>Code</u>	Current:			
11,12,13	Payroll	22,949.94	2,533.10	25,483.04
15	Professional Services	-	-	-
21, 22	Travel	-	-	-
31	Misc. Admin. Expenses	-	-	-
32	Rent	1,353.24	-	1,353.24
33	Maintenance and Repair	1,382.23	-	1,382.23
34	Specialized Supplies and Materials	-	146,306.73	146,306.73
35	Production, Safety and Security	-	-	-
36	General Operating Expenses	8,101.51	-	8,101.51
37	Shop Expense	-	-	-
41	Furniture and Equipment	-	-	-
42	Library Equipment and Resources	-	-	-
43	Lease Purchases	-	-	-
44	Livestock and Poultry	-	-	-
45	Land and Right-of-way	-	-	-
46	Building, Construction and Renovation	-	-	-
48	Debt Service	-	-	-
51	Inmate Pay and Health Services	-	-	-
52	Tuitions, Awards and Incentives	-	-	-
53	Refunds and Restitutions	-	-	-
54	Jail Backup, County Jails and Other	-	-	-
55	Payment to Gov. Sub-Division	-	-	-
59	Assistance Payments to Agencies	-	-	-
61	Loans, Taxes and Other Disbursements	-	-	-
62	Transfers - Out Sourced Health Care	-	-	-
64	Merchandise for Resale	-	-	-
	Total Expenditures	<u>33,786.92</u>	<u>148,839.83</u>	<u>182,626.75</u>
	<i>Excess of Revenues Over</i>			
	<i>(Under) Expenditures</i>	<u>(33,786.92)</u>	<u>(148,839.83)</u>	<u>(182,626.75)</u>
Cash				
	Beginning Cash Balance	184,500.47	292,070.64	476,571.11
	Revenue Received this Month	-	-	-
	Expenditures made this Month	(33,786.92)	(148,839.83)	(182,626.75)
	Change in Liabilities	(38.34)	(22,199.21)	(22,237.55)
	Transfers	-	-	-
	Adjustments	-	-	-
	Ending Cash Balance	<u>\$ 150,675.21</u>	<u>\$ 121,031.60</u>	<u>\$ 271,706.81</u>

Oklahoma Department of Corrections
Statement of Revenues, Expenditures and Changes in Fund Balances
Non-Appropriated Funds
As of July 1, 2023 through May 31, 2024

Revenue Code	Revenues	200 Fund	205 Fund	210 Fund	225 Fund	230 Fund	235 Fund	280 Fund	283 Fund	Funds
428199	Disbursement Fees	\$ 8,228.84	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,228.84
433107	Sale of Contraband	18,186.49	-	-	-	-	-	-	-	18,186.49
433147	Bank Charge Back / Returned Check Fee	-	-	-	-	-	-	-	-	-
433199	Other Fines, Forfeits, Penalties (Admin. Fees, Inst. Debts)	134,665.57	-	100,048.21	-	32,379.75	-	23,190.65	-	290,284.18
441105	Interest on Investments	432,047.31	22,431.68	-	-	-	-	181,873.60	-	636,352.59
443103	Rent from Land & Buildings	26,753.46	-	-	-	-	-	-	-	26,753.46
451101	Insurance and Other Reimbursement for Damages	551,581.32	-	-	-	-	-	-	-	551,581.32
452005	Reimbursement for Administrative Expense (PPWP)	133,142.87	-	-	-	-	-	-	-	133,142.87
452117	Reimbursement of Data Processing Fees	-	-	-	-	-	-	-	-	-
453003	Reimbursement for Travel Expense	-	-	-	-	-	-	-	-	-
455201	Federal Reimbursements	2,127,874.64	-	-	-	-	-	-	-	2,127,874.64
456101	Federal Funds Rec'd from Non-Gov. Ag.	458,593.10	-	-	-	-	-	-	-	458,593.10
458101	Refunded Money Previously Disbursed - Goods & Services	515,160.68	-	-	-	-	-	-	-	515,160.68
458105	Reimbursement for Funds Expended (Refunds - Payroll Reim.)	69,856.34	-	-	-	-	-	-	-	69,856.34
459151	Pharmaceuticals Rebate	-	-	-	-	-	-	-	-	-
459171	Program Income (Dog Programs)	519.41	-	-	-	-	-	-	-	519.41
459199	Other Grants, Refunds and Reimbursements (P-card Rebate)	277,591.19	-	-	-	-	-	28,926.85	-	306,518.04
471222	Farm Products General	-	-	-	-	-	-	15,130,692.20	-	15,130,692.20
473105	Charge for Service - (Water Treatment Plant)	38,607.00	-	-	-	-	-	-	-	38,607.00
473176	Laboratory and Medical Services	163,585.58	-	-	-	-	-	-	-	163,585.58
474105	Sale of Documents (Copies)	25,299.42	-	-	-	-	-	-	-	25,299.42
474122	Food & Beverage Sales	54,645.77	-	-	-	-	-	-	-	54,645.77
474124	Canteen and Concession Income	-	7,588,024.39	-	-	-	-	-	-	7,588,024.39
474131	Sale of Merchandise	-	-	-	-	-	-	16,140,814.38	-	16,140,814.38
478105	Registration Fees	-	-	-	-	-	-	-	-	-
479121	Paper & Other Recyclable Materials	-	-	-	-	-	-	-	-	-
479131	Notification of Confinement - Social Security Admin	88,400.00	-	-	-	-	-	-	-	88,400.00
481102	Contributions - Patients & Inmates	225,940.59	-	-	-	-	-	-	-	225,940.59
481121	Probation & Parole Fees, DNA Fees, GPS Fees, Restitution Fees	3,015,657.78	-	-	-	-	-	-	-	3,015,657.78
481158	Asset Forfeiture - Federal Judgements	-	-	-	-	31,769.25	-	-	-	31,769.25
482101	Deposits by Patients and Offenders (Program Fees - Work Release)	5,038,782.27	-	-	-	-	-	57,544.54	-	5,096,326.81
483607	Sale of Salvage	161,261.70	-	-	-	-	-	-	-	161,261.70
483612	Sale of Land and/or Land Improvements	-	-	-	-	-	-	-	-	-
483612	Funds Transferred from LRPC	-	-	-	-	-	-	-	79,803.20	79,803.20
	Total Revenues	13,566,381.33	7,610,456.07	100,048.21	-	64,149.00	-	31,563,042.22	79,803.20	52,983,880.03
Account Code	Expenditures									
11,12,13	Current:									
15	Payroll	63,572.92	-	-	-	-	-	8,067,766.06	-	8,131,338.98
21, 22	Professional Services	4,174,385.40	1,960,649.73	115,569.62	-	-	101,382.50	271,810.22	44,250.00	6,668,047.47
31	Travel	50,767.96	11,675.88	16,712.95	-	-	-	47,914.17	-	127,070.96
32	Misc. Admin. Expenses	30,335.47	489,636.02	90.00	-	-	-	656,281.14	-	1,176,342.63
33	Rent	225,238.94	73,246.05	-	-	-	3,879.06	203,653.98	-	506,018.03
34	Maintenance and Repair	1,711,769.56	352,169.53	-	-	-	-	964,213.57	20,125.21	3,048,277.87
35	Specialized Supplies and Materials	325,280.85	728,950.79	963.06	-	-	-	502,098.32	-	1,557,293.02
36	Production, Safety and Security	635,768.28	35,704.17	1,180.80	-	-	-	325,100.53	-	997,753.78
37	General Operating Expenses	6,297.16	185,778.67	622.26	-	-	-	39,381.02	-	232,079.11
41	Shop Expense	163,884.62	40,981.36	6,054.04	-	-	-	1,542,286.97	-	1,753,206.99
42	Furniture and Equipment	1,093,005.17	382,651.67	-	-	-	2,452,790.85	433,254.39	-	4,361,702.08
43	Library Equipment and Resources	-	-	-	-	-	-	-	-	-
44	Lease Purchases	-	-	-	-	-	-	-	-	-
45	Livestock and Poultry	-	-	-	-	-	-	-	-	-
46, 47	Land and Right-of-way	-	-	-	-	-	-	-	-	-
48	Building, Construction and Renovation	1,440.00	-	-	-	-	-	36,830.00	-	38,270.00
49	Debt Service	-	-	-	-	-	-	-	-	-
51	Inmate Pay and Health Services	11,190.20	3,504,612.88	-	-	-	-	956,118.09	-	4,471,921.17
52	Tuitions, Awards and Incentives	-	-	-	-	-	-	-	-	-
53	Refunds and Restitutions	-	-	-	-	-	-	-	-	-
54	Jail Backup, County Jails and Other	3,726,085.23	-	-	72,451.36	-	-	-	-	3,798,536.59
55	Payment to Gov. Sub-Division	-	-	-	-	-	-	-	-	-
59	Assistance Payments to Agencies	-	-	-	-	-	-	-	-	-
61	Loans, Taxes and other Disbursements	262.78	40.00	-	-	-	-	-	-	302.78
62	Transfers - Out Sourced Health Care	1,486,114.87	-	-	-	-	-	-	-	1,486,114.87
64	Merchandise for Resale	3,097.69	-	-	-	-	-	12,816,318.82	-	12,819,416.51
	Total Expenditures	13,708,497.10	7,766,096.75	141,192.73	72,451.36	-	2,558,052.41	26,863,027.28	64,375.21	51,173,692.84
	Excess of Revenues Over (Under) Expenditures	(142,115.77)	(155,640.68)	(41,144.52)	(72,451.36)	64,149.00	(2,558,052.41)	4,700,014.94	15,427.99	1,810,187.19
	Cash									
	Beginning Cash Balance	16,920,789.85	873,902.57	1,161,140.34	72,451.36	-	2,558,052.41	6,859,810.75	184,000.00	28,630,147.28
	Revenue Received this Year	13,566,381.33	7,610,456.07	100,048.21	-	64,149.00	-	31,563,042.22	79,803.20	52,983,880.03
	Expenditures made this Year	(13,708,497.10)	(7,766,096.75)	(141,192.73)	(72,451.36)	-	(2,558,052.41)	(26,863,027.28)	(64,375.21)	(51,173,692.84)
	Beginning Change in Liabilities	(27,458.33)	(2,619.09)	(855.00)	-	-	-	(446,843.34)	-	(477,775.76)
	Transfers	(4,375.31)	-	-	-	-	-	-	-	(4,375.31)
	Adjustments	-	-	-	-	-	-	-	-	-
	Ending Cash Balance	\$ 16,746,840.44	\$ 715,642.80	\$ 1,119,140.82	\$ (0.00)	\$ 64,149.00	\$ 0.00	\$ 11,112,982.35	\$ 199,427.99	\$ 29,958,183.40

Oklahoma Department of Corrections
Statement of Revenues, Expenditures and Changes in Fund Balances
Non-Appropriated Funds
For the Month of May 2024

	200 Fund	205 Fund	210 Fund	225 Fund	230 Fund	235 Fund	280 Fund	283 Fund	Funds
Revenue									
Code									
Revenues									
Current:									
428199 Disbursement Fees	\$ 747.52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 747.52
433107 Sale of Contraband	1,435.50	-	-	-	-	-	-	-	1,435.50
433147 Bank Charge Back / Returned Check Fee	-	-	-	-	-	-	-	-	-
433199 Other Fines, Forfeits, Penalties (Admin. Fees, Inst. Debts)	20,739.23	-	12,538.00	-	-	-	-	-	33,277.23
441105 Interest on Investments	46,763.95	2,398.90	-	-	-	-	23,439.55	-	72,602.40
443103 Rent from Land & Buildings	2,909.63	-	-	-	-	-	-	-	2,909.63
451101 Insurance and Other Reimbursement for Damages	879.68	-	-	-	-	-	-	-	879.68
452005 Reimbursement for Administrative Expense (PPWP)	9,215.00	-	-	-	-	-	-	-	9,215.00
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 - Goods & Services	4,502.37	-	-	-	-	-	-	-	4,502.37
458105 Reimbursement for Funds Expended (Refunds - Payroll Reim.)	722.42	-	-	-	-	-	-	-	722.42
459151 Pharmaceuticals Rebate	-	-	-	-	-	-	-	-	-
459171 Program Income (Dog Programs)	-	-	-	-	-	-	-	-	-
459199 Other Grants, Refunds and Reimbursements (P-card Rebate)	106.23	-	-	-	-	-	-	-	106.23
471122 Farm Products General	-	-	-	-	-	-	1,784,051.74	-	1,784,051.74
473105 Charge for Service - (Water Treatment Plant)	107.00	-	-	-	-	-	-	-	107.00
473176 Laboratory and Medical Services	22,073.14	-	-	-	-	-	-	-	22,073.14
474105 Sale of Documents (Copies)	1,434.15	-	-	-	-	-	-	-	1,434.15
474122 Food and Beverage Sales	3,263.70	-	-	-	-	-	-	-	3,263.70
474124 Canteen and Concession Income	-	794,798.29	-	-	-	-	-	-	794,798.29
474131 Sale of Merchandise	-	-	-	-	-	-	1,844,070.51	-	1,844,070.51
478105 Registration Fees	-	-	-	-	-	-	-	-	-
479121 Paper & Other Recyclable Materials	-	-	-	-	-	-	-	-	-
479131 Notification of Confinement - Social Security Admin	27,200.00	-	-	-	-	-	-	-	27,200.00
481102 Contributions - Patients & Inmates	-	-	-	-	-	-	-	-	-
481121 Probation & Parole Fees, DNA Fees, GPS Fees, Restitution Fees	261,154.61	-	-	-	-	-	-	-	261,154.61
481158 Asset Forfeiture - Federal Judgements	-	-	-	-	19,854.03	-	-	-	19,854.03
482101 Deposits by Patients and Offenders (Program Fees - Work Release)	520,132.25	-	-	-	-	-	2,423.45	-	522,555.70
483607 Sale of Salvage	45,410.47	-	-	-	-	-	-	-	45,410.47
483612 Sale of Land and/or Land Improvements	-	-	-	-	-	-	-	-	-
Total Revenues	968,796.85	797,197.19	12,538.00	-	19,854.03	-	3,653,985.25	-	5,452,371.32
(Under) Expenditures	-	-	-	-	-	-	-	-	-
Account									
Code									
Expenditures									
Current:									
11,12,13 Payroll	5,750.91	-	-	-	-	-	623,336.12	-	629,087.03
15 Professional Services	290,736.95	99,305.13	14,476.04	-	-	-	15,816.26	-	420,334.38
21, 22 Travel	4,082.16	2,411.72	751.27	-	-	-	4,845.09	-	12,090.24
31 Misc. Admin. Expenses	871.02	50,993.80	-	-	-	-	31,486.45	-	83,351.27
32 Rent	54,203.83	7,777.41	-	-	-	-	9,114.40	-	71,095.64
33 Maintenance and Repair	425,504.10	43,102.26	-	-	-	-	66,549.81	20,125.21	555,281.38
34 Specialized Supplies and Materials	39,252.13	157,420.24	-	-	-	-	55,508.04	-	252,180.41
35 Production, Safety and Security	1,691.87	285.71	168.30	-	-	-	20,665.08	-	22,810.96
36 General Operating Expenses	262.53	9,390.63	-	-	-	-	5,073.01	-	14,726.17
37 Shop Expense	14,128.55	802.53	899.94	-	-	-	129,132.31	-	144,963.33
41 Furniture and Equipment	183,956.25	34,599.97	-	-	-	-	188,087.01	-	406,643.23
42 Library Equipment and Resources	-	-	-	-	-	-	-	-	-
43 Lease Purchases	-	-	-	-	-	-	-	-	-
44 Livestock and Poultry	-	-	-	-	-	-	-	-	-
45 Land and Right-of-way	-	-	-	-	-	-	-	-	-
46, 47 Building, Construction and Renovation	-	-	-	-	-	-	-	-	-
48 Debt Service	-	-	-	-	-	-	-	-	-
51 Inmate Pay and Health Services	1,292.81	419,920.46	-	-	-	-	85,740.44	-	506,953.71
52 Tuitions, Awards and Incentives	-	-	-	-	-	-	-	-	-
53 Refunds and Restitutions	-	-	-	-	-	-	-	-	-
54 Jail Backup, County Jails and Other	681,588.00	-	-	-	-	-	-	-	681,588.00
55 Payment to Gov. Sub-Division	-	-	-	-	-	-	-	-	-
59 Assistance Payments to Agencies	-	-	-	-	-	-	-	-	-
61 Loans, Taxes and other Disbursements	-	-	-	-	-	-	-	-	-
62 Transfers - Out Sourced Health Care	17,744.83	-	-	-	-	-	-	-	17,744.83
64 Merchandise for Resale	-	-	-	-	-	-	1,249,068.03	-	1,249,068.03
Total Expenditures	1,721,065.94	826,009.86	16,295.55	-	-	-	2,484,422.05	20,125.21	5,067,918.61
Excess of Revenues Over (Under) Expenditures	(1,721,065.94)	(826,009.86)	(16,295.55)	-	-	-	(2,484,422.05)	(20,125.21)	(5,067,918.61)
Cash									
Beginning Cash Balance	17,584,053.25	744,266.88	1,122,898.37	-	44,294.97	-	10,155,336.56	219,553.20	29,870,403.23
Revenue Received this Month	968,796.85	797,197.19	12,538.00	-	19,854.03	-	3,653,985.25	-	5,452,371.32
Expenditures made this Month	(1,721,065.94)	(826,009.86)	(16,295.55)	-	-	-	(2,484,422.05)	(20,125.21)	(5,067,918.61)
Beginning Change in Liabilities	(83,787.07)	188.59	-	-	-	-	(211,917.41)	-	(295,515.89)
Transfers (Cares Act Funding & OMS/IKON Funding)	(1,156.55)	-	-	-	-	-	-	-	(1,156.55)
Adjustments	-	-	-	-	-	-	-	-	-
Ending Cash Balance	\$ 16,746,840.54	\$ 715,642.80	\$ 1,119,140.82	\$ -	\$ 64,149.00	\$ -	\$ 11,112,982.35	\$ 199,427.99	\$ 29,958,183.50



FY2025 FUNDING SOURCES

Appropriation	544,269,306	88.3%
200 Revolving Fund	19,278,000	3.1%
205 Welfare and Rec. Fund	13,996,828	2.3%
210 Community Sentencing Fund	230,000	0.0%
280 Prison Industries Fund	36,040,699	5.8%
283 Long Range Capital Planning Fund	139,896	0.0%
410/430 Federal Funds	2,568,535	0.4%
	<u>616,523,264</u>	

FY2025 GA BILL—PUBLIC SAFETY AND JUDICIARY

FY2024 Appropriation	552,606,940
Reduction ICON	(4,800,000)
Reduction Debt Service	(3,537,634)
FY2025 Appropriation	544,269,306
Appropriation Reduction	
\$	(8,337,634)
%	-1.51%

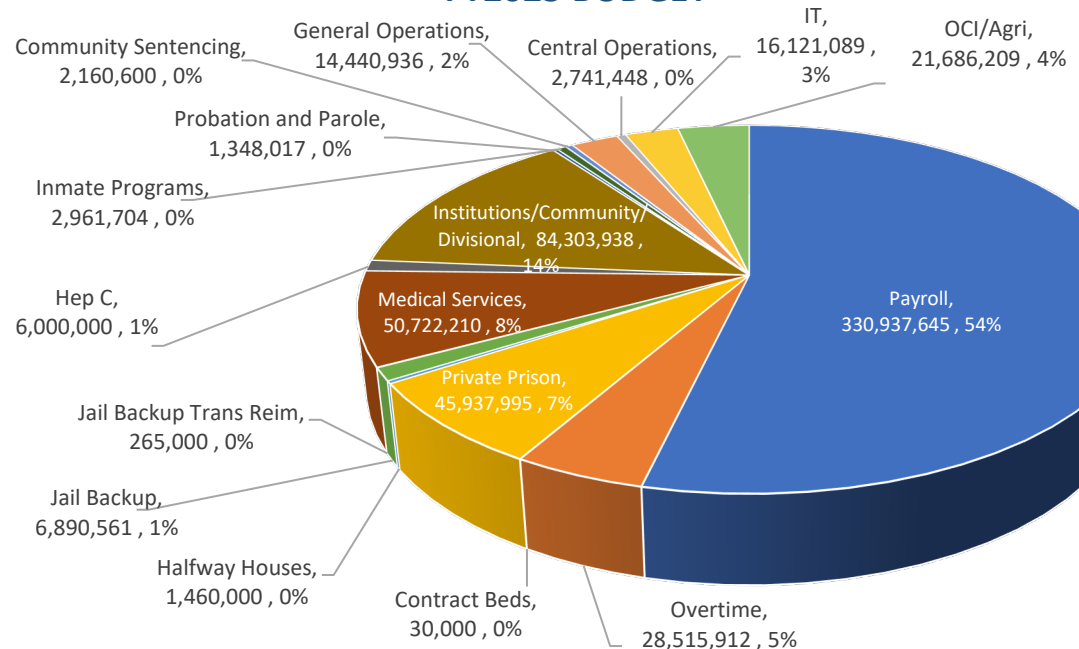
APPROPRIATION COMPARISON WITH CARRYOVER

FY2024 Appropriation	552,606,940
FY2023 Carryover	46,884,757
FY2024 Budget w/FY2023 Carryover	599,491,697
FY2025 Appropriation	544,269,306
FY2024 Carryover - Projected	10,000,000
FY2025 Budget w/FY2025 Carryover	554,269,306
Budget Reduction	
\$	(45,222,391)
%	-7.54%

FY2025 BUDGET

	FY25 Budget	Carryover
Payroll	330,937,645	1,000,000
Overtime	28,515,912	
Contract Beds	30,000	
Private Prison	45,937,995	
Halfway Houses	1,460,000	
Jail Backup	6,890,561	2,294,299
Jail Backup Trans Reim	265,000	
Medical Services	50,722,210	
Hep C	6,000,000	
Institutions/Community/Divisional	84,303,938	
Probation and Parole	1,348,017	
Inmate Programs	2,961,704	
Community Sentencing	2,160,600	
General Operations	14,440,936	
Central Operations	2,741,448	
IT	16,121,089	
ICON		3,200,000
OCI/Agri	21,686,209	
Total	616,523,264	6,494,299

FY2025 BUDGET



Oklahoma Department of Corrections
FY 2026 Capital Outlay Request

Priority	Project	Cost Estimate
New - IT	Contraband Detection Mail Scanning Devices • Multiple Facilities	\$ 2,419,126
New - IT	Door Access Control System • Multiple Facilities	\$ 2,320,000
LRCP \$888,237	FY24 Emergency Generators • Multiple Facilities	\$ 985,500
New - IT	Facility Radio Replacement • Statewide	\$ 8,622,719
New - IT	Fiber Upgrade • Multiple Facilities	\$ 3,721,546
New	Fire Alarm /Sprinkler System Upgrades • Multiple Facilities	\$ 2,510,264
New - IT	ICON • Medical Module	\$ 4,625,000
New	Jackie Brannon Correctional Center • New Offender Housing Unit	\$ 10,575,000
Inspection Complete.	FY24 Jackie Brannon Correctional Center • Asbestos Abatement of Vacant Unit (Old B) at JBCC	\$ 679,500
FY22, 23, 24	James Crabtree Correctional Center • High Mast Lighting and Cameras	\$ 658,000
FY22, 23, 24	James Crabtree Correctional Center • Kitchen Expansion	\$ 4,278,000
NEW	Jess Dunn Correctional Center • Chiller Replacements	\$ 405,238
FY24	Jess Dunn Correctional Center • Elevator Modernization	\$ 470,000
NEW	Jim E. Hamilton Correctional Center • HVAC Upgrades	\$ 1,045,000
Added \$2.5 for Lagoon Upgrades	FY23 Jim E. Hamilton Correctional Center • Waste Water Treatment Plant Improvements/Sludge Removal	\$ 8,500,000
NEW	Joseph Harp Correctional Center • Cooling Tower Replacement	\$ 476,000
NEW	Kate Barnard Admin/Training Academy • Surface Water Control	\$ 792,781
NEW	Keywatcher System Replacement • Multiple Facilities	\$ 859,912
NEW	Kitchen Equipment • Multiple Facilities	\$ 379,871
NEW	Lexington Assessment & Reception Center • Stormwater Drainage Improvement & Perimeter Fencing	\$ 320,000
LRCP \$115,000	FY24 Locks, Doors, and Door Frame Replacement • Multiple Facilities	\$ 34,301,000
FY23, 24	Northeast Oklahoma Correctional Center • Programs/Office Building	\$ 500,000
NEW	Oklahoma State Penitentiary • New Infirmary Unit	\$ 3,960,000
LRCP \$75,640	FY24 Oklahoma State Penitentiary • ADA Ramp Replacement	\$ 882,625
FY24	Oklahoma State Penitentiary • Recreation Yard Covers	\$ 668,268
FY24	Oklahoma State Reformatory • New Admin Building & Renovation	\$ 3,240,000
FY24	Perimeter Fence Zone Alarm System Replacement • Multiple Facilities(JHCC, MBCC, JCCC, OSP, MACC, DCCC)	\$ 3,500,000
FY22, 23, 24	Road Repair & Parking Lot • Multiple Locations	\$ 2,500,000
FY23, 24	Roof Repairs or Replacement • Multiple Facilities	\$ 4,000,000
FY24	Stainless Steel Fixture Replacement - Multiple Facilities	\$ 1,426,343
FY24	Surveillance Equipment Upgrade • Statewide	\$ 6,685,000
New - IT	Switch & AP Purchase and Cabling • Multiple Facilities (JHCC, LCC/LARC, OSP, JBCC, MACC, MBCC, DCCC)	\$ 2,986,029
FY22, 23, 24	Water Lines Replacement and Water Softener Replacement • Multiple Facilities	\$ 2,911,929
Total FY 2026 Capital Project Request		\$ 122,204,651



OKLAHOMA DEPARTMENT OF CORRECTIONS

Operational Audit

For the period July 1, 2021 through December 31, 2023

Cindy Byrd, CPA
State Auditor & Inspector

**Audit Report of the
Oklahoma Department of Corrections**

**For the Period
July 1, 2021 through December 31, 2022**

April 11, 2024

TO THE OKLAHOMA DEPARTMENT OF CORRECTIONS

We present the audit report of the Oklahoma Department of Corrections for the period July 1, 2021 through December 31, 2022. The goal of the State Auditor and Inspector is to promote accountability and fiscal integrity in state and local government. Maintaining our independence as we provide this service to the taxpayers of Oklahoma is of utmost importance.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our office during our engagement.

This report is a public document pursuant to the Oklahoma Open Records Act (51 O.S. § 24A.1 et seq.) and shall be open to any person for inspection and copying.

Sincerely,



CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR

Background

The core mission of the Oklahoma Department of Corrections (DOC or the Agency) is to protect the public, promote a safe working environment for staff, and encourage positive change in offender behavior by providing rehabilitation programs to enable successful reentry.

The Board of Corrections consists of five members appointed by the Governor, two members appointed by the President Pro Tempore of the Senate, and two members appointed by the Speaker of the House of Representatives.

Board members as of February 2024 are:

- T. Hastings Siegfried Member
- Daryl Woodward Member
- Randy Chandler Member
- Stephan Moore Member
- Erick Harris..... Member
- Rhonda Bear Member
- Joseph Brantley..... Member
- Daniel Snead Member
- Alex Gerszewski..... Member

The following table summarizes the Agency's sources and uses of funds for fiscal years 2021 and 2022 (July 1, 2020 through June 30, 2022). While FY 2021 is not included in our audit period, it is included for comparison purposes.

Sources and Uses of Funds for FY 2021 and FY 2022

	2021	2022
Sources:		
Net Appropriations	\$ 540,192,154	\$ 544,369,432
Non-Revenue Receipts	18,197,147	19,514,464
Sales & Services	8,600,880	6,916,771
Grants, Refunds & Reimbursements	2,442,632	3,345,693
Fines, Forfeits & Penalties	261,328	283,231
Income From Money & Property	144,374	245,012
Licenses, Permits & Fees	16,919	14,328
Total Sources	\$ 569,855,434	\$ 574,688,931
Uses:		
Personnel Services	\$ 295,095,869	\$ 285,940,730
Professional Services	105,835,923	105,411,944
Administrative Expenses	89,042,419	100,083,879
Assistance & Payments to Local Governments	27,503,310	23,121,692
Property, Furniture, Equipment & Related Debt	21,044,698	25,115,553
Transfers & Other Disbursements	12,873,156	11,478,215
Travel Expenses	569,851	847,074
Total Uses	\$ 551,965,226	\$ 551,999,087

Source: Oklahoma statewide accounting system (unaudited, for informational purposes only)

Scope and Methodology

Our audit was conducted in response to 74 O.S. § 212.F, which requires the State Auditor and Inspector to perform an annual audit of the books and accounts of the Department of Corrections, the scope of which is determined by the State Auditor and Inspector using a risk-based approach.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

In planning and conducting our audit, we focused on the major financial-related areas of operations based on assessment of materiality and risk for the period July 1, 2021 through December 31, 2022. To assess risk and develop our audit objectives, we held discussions with the Executive Director and management, distributed surveys to the Agency's personnel, and performed data analysis and prior audit follow-up. These procedures included:

- Reviewing revenue, expenditure, and asset-related data from the state accounting system and gathering information from Agency personnel to assess the related financial processes and trends for any notable risks.
- Reviewing the Agency's HR Actions from the Statewide Accounting System and the Workday System to assess changes that had a financial impact during the audit period. Including reviewing changes to the Agency's organizational and management structures.
- Reviewing inventory listings and discussing the changes that have occurred since our prior audit.
- Reviewing pertinent statutes and regulations and assessing related risks.
- Reviewing the Agency's various funds and their authorizing statutes.

Two objectives relating to Canteen revenues and expenditures were developed as a result of these procedures and are discussed in the body of the report.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, errors or fraud may occur and not be detected. Also, projections of any evaluation of internal control to future periods are subject to the risk that conditions may change or compliance with policies and procedures may deteriorate.

Internal Control Considerations

The Government Accountability Office (GAO) emphasizes the importance of internal controls at all levels of government entities. Their *Standards for Internal Control*¹ outline the five overarching components of internal control: the control environment, risk assessment, information and communication, monitoring, and detailed control activities. Any component considered significant to our audit objectives is assessed during our procedures and included as appropriate in this report.

The *Standards for Internal Control* underscore that an internal control system is effective only when the five components of internal control are operating together in an integrated manner. They also stress that documentation is a necessary part of an effective internal control system and is required to demonstrate its design, implementation, and operating effectiveness.

¹ *Standards for Internal Control in the Federal Government*, or the "Green Book," sets standards and the overall framework for an effective internal control system in federal agencies and is treated as best practices for other levels of government. Last update 2014, accessible online at <https://www.gao.gov/products/GAO-14-704G>.

OBJECTIVE I

Determine whether revenues from the Inmate and Employee Welfare and Canteen Support Fund and the Consolidated Inmate Trust, Canteen, and Restitution Fund are credited to the correct accounts in the Offender Banking System and are deposited in line with 57 O.S. §§ 537.1 and 549, 62 O.S. § 34.57, and Government Accountability Office *Standards for Internal Control*.

Conclusion

Due to a lack of internal controls in line with GAO *Standards for Internal Control*, revenues for the Inmate and Employee Welfare and Canteen Support Fund and the Consolidated Inmate Trust, Canteen, and Restitution Fund may not be credited to the correct account in the Offender Banking System or deposited in line with 57 O.S. §§ 537.1 and 549, or 62 O.S. § 34.57.

Scope and Methodology

To accomplish our objective, we performed the following:

- Documented our understanding of the revenue processes related to Inmate Trust Funds and the Canteens through discussion with management; discussion with personnel from the Lexington Correctional Facility and Joseph Harp Correctional Center; and review of documentation including mail logs, Offender Banking System reports, and deposit and reconciliation documents.
- Evaluated those processes and identified and assessed significant internal controls related to our objective.

FINDINGS AND RECOMMENDATIONS

Improved Controls Needed Over Revenues Received at Facilities

Canteen Finances Not Tracked by Location

Deposits Should Be Timely per 62 O.S. § 34.57

Inmate Trust Funds

57 O.S. § 549 creates the Consolidated Inmate Trust, Canteen, and Restitution Fund that allows correctional facilities across the state of Oklahoma to take in revenues for inmate trust funds. These funds come from sources such as family, friends, income tax checks, and work release programs, and can be used by inmates to make purchases at the canteens inside the facilities or to order purchases from outside of the facilities. Revenues received at the facilities are forwarded to the central office, where Inmate Banking staff is responsible for making the deposit at the bank, making the deposit entries in the state accounting system, and applying the funds to the inmates' accounts in the Offender Banking System.

According to Agency management, some of the correctional facilities keep a log of revenues received and forward it to central office Inmate Banking staff, who discards it. Some facilities forward copies of the checks along with the original checks, and some do not. If no information

is received detailing who the check belongs to, the check is sent back to the facility. Inmate Banking staff takes no steps to ensure all payments received by the facility are forwarded to Central Office. They also do not track whether checks returned to the facility for research are received a second time.

In addition, some of the facilities send the revenues to Central Office through interagency mail and others bring the revenues to Central Office whenever they have a meeting, which can mean the revenues are at the facility for weeks before being deposited at the bank. This conflicts with 62 OS § 34.57, which requires receipts of \$100 or more be deposited on the same banking day as received. In addition, inmates may be waiting for these funds to be available.

The Agency does not have formal policies or procedures in place that require the correctional facilities to record and document the revenues coming in or a requirement for the revenues to be sent to Central Office on a particular schedule. Central Office has no way of knowing if they have received all the revenues for inmate trust funds from each facility location. This greatly increases the risk that revenues could be lost or stolen without detection.

Canteen Revenues

Inmates and employees make purchases from the Canteens at the correctional facilities. When employees make payments with cash, facility personnel are responsible for depositing these funds at the bank. The Inmate Banking Division at the central office is responsible for reconciling sales reports from Canteen sales to deposits made to the Bank. Agency management expressed that often the deposits do not reconcile to Canteen sales reports due to counting errors and facility personnel not knowing how to properly prepare a deposit. Agency management expressed that each correctional facility location also has their own processes for depositing Canteen sales revenues. The inconsistency in processes is due to the Agency's lack of policies and procedures.

57 O.S. § 537.1 created the Department of Corrections Inmate and Employee Welfare and Canteen System Support Revolving Fund. We worked with the Inmate Banking Division and the Finance Division at Central Office to attempt to determine the amount of Canteen deposits at each correctional facility. The Agency was unable to provide detailed records for each facility's Canteen deposits due to the way the deposits are coded in the state accounting system. While these revenues are coded by location, the locations are not always accurate and may be used for other purposes. This hinders our ability, as well as the ability of Agency management and Board members, to review Canteen activity by location or identify unusual fluctuations in Canteen deposits.

According to GAO *Standards for Internal Control*:

- Management should establish an organizational structure, assign responsibilities, and delegate authority to achieve the entity's objectives.
- Management should evaluate performance and hold individuals accountable for their internal control responsibilities.
- Management should use quality information to achieve the entity's objectives.

Recommendation

Management should implement formal procedures and corresponding written policies for the correctional facilities to ensure all payments received are making it to Central Office to be deposited. For example, we recommend a mail log be kept at each facility to document the inmate trust funds received. The log could be reconciled to the funds before they are sent to Central Office. At the end of each day, copies of the mail log along with any other applicable paperwork could be provided to the Trust Fund Officers, to ensure they know what payments to expect from each facility and can address questions regarding payments in a timely manner. We also recommend that Central Office retain the mail logs that are received from the facilities for audit and recordkeeping purposes.

We also recommend management ensure processes are in place to deposit funds received at facilities in compliance with statute 62 OS § 34.57 and credit funds to inmate accounts in a timely fashion.

In addition, to better implement consistent and effective processes and to hold staff accountable for their internal control responsibilities, management should conduct training at each correctional facility related to the above processes.

Management should also ensure that canteen finances are coded correctly by location in accounting records so that trend analysis is possible and reliable information can be provided to the Board and other decision makers as needed.

Views of Responsible Officials

The Agency has electronic systems in place for friends and family to send funds to inmates, outside of a few exceptions, facilities should not be receiving funds directly for inmates. However, we still have outside individuals that mail funds to the inmates at the facilities. When received, every effort is made to ensure those funds are deposited to the correct inmate account.

Going forward, we will strengthen our policies for handling money types received at the facilities. Funds received for inmates at the facility that should otherwise be made through the electronic system will be immediately returned to the sender with a letter explaining the correct method to send funds to inmate. Copies of the envelope, money order,

and any other documentation will be kept at the facility and a copy sent to Central Trust Fund for archiving.

Canteen deposits being made at the facility level are usually small dollar amounts and represent sales to staff at the canteen. A review of the 4,941 deposits made by facilities for the canteen in FY22 revealed 15 coded to the wrong location. The Agency is reviewing options related to sales to staff through the canteen to include eliminating those sales which would almost eliminate these facility deposits altogether.

OBJECTIVE II

Determine whether the expenditures made from the Inmate and Employee Welfare and Canteen Support Fund and the Consolidated Inmate Trust, Canteen, and Restitution Fund are allowable in accordance with 57 O.S. § 537.1 and § 549 and GAO *Standards*.

Conclusion

Expenditures from the Consolidated Inmate Trust, Canteen, and Restitution Fund may not be allowable in accordance with 57 O.S. § 549. Significant controls are not designed and implemented in line with GAO *Standards* to ensure inmate expenditures are allowable or that inmates have access to reliable records of their accounts to confirm their expenditures were authorized.

However, controls are operating to ensure expenditures from the Inmate and Employee Welfare and Canteen Support Fund comply with statute 57 O.S. § 537.1.

Scope and Methodology

To accomplish our objective, we performed the following:

- Documented our understanding of the expenditure processes related to Inmate Trust Funds and the Canteens through discussion with management, discussion with Inmate Banking and Business Services staff, and review of documentation, including disbursement requests, inmate balance reports, and purchasing documents.
- Evaluated those expenditure processes and identified and assessed significant internal controls related to our objective.
- Discussed the expenditure audit processes performed by SAI's State Agency Audit Division with staff from that division and reviewed testwork that related to expenditures made from the Inmate & Employee Welfare and Canteen System Support Revolving Fund. This testwork had no exceptions and reflected that effective review and approval of expenditures from this fund are occurring.

FINDINGS AND RECOMMENDATIONS

**Inmate
Disbursement
Requests Should
Be Consistently
Reviewed**

57 O.S. § 549 charges the State Board of Corrections with “the duty to preserve the wages and funds reserved for the inmate in an account for his or her benefit, and to establish procedures by which the inmate can draw funds from this account under the conditions and limitations and for the purposes allowed by law.” These procedures are detailed further in Agency policy² and allow inmates to make purchases at the canteens located at various correctional facilities across the state and to make approved orders from outside the facility.

**Inmates Need
Regular Access
to Reliable
Account
Information**

Canteen and Outside Inmate Purchases

When an inmate makes a purchase at the canteen, the sale is tracked in the Offender Banking System and the funds are withdrawn from the inmate’s account. When an inmate wishes to make a purchase outside of the facility, the request is made by using a disbursement form which is approved by a case manager as required by department policy. The disbursement form is then processed by trust fund officers at the Central Office and the funds are withdrawn from the inmate’s account. The items purchased are then delivered to the facility and processed by security.

Case managers determine the allowability of purchases inmates make from outside the facility using written guidance such as the Inmate Property policy discussed in footnote 2. However, DOC management does not believe all case managers are ensuring that all such purchases are allowable or that the disbursement forms are being consistently used and thoroughly reviewed. Management also reported that, although not common, there have been instances where dangerous items were purchased and delivered to the facility and then discovered by security in the receiving process.

Inmate Balance Reports

Case managers receive inmate account balance reports from the trust fund officers twice a week. This report lists the inmates current balance in their trust account, which reflects the changes from the recent purchases as well as deposits.

According to management, their goal is to have a ratio of one case manager to every 100 inmates. However, due to personnel turnover, this is often not the case. Inmate Banking Division staff related that not all case managers are providing these reports to the inmates, for various reasons, and the responsibility falls on the inmates to keep track of their own trust fund balances.

² For example, the primary guidance provided by the Agency for inmate purchase allowability was OP-030120 – Inmate Property – and its attachments. This policy details how inmate property is to be handled and includes extensive detail about the property allowed each inmate.

There are no formal processes or procedures in place to ensure that the inmates are provided or have access to their balance reports to confirm the purchases they have made are reflected accurately and their balances are as expected. In addition, the balance reports are provided to case managers in Excel format, and therefore could be easily manipulated. There could be errors or misappropriations of inmate funds without detection under these circumstances.

According to GAO *Standards for Internal Control*:

- Management should establish an organizational structure, assign responsibilities, and delegate authority to achieve the entity's objectives.
- Management should evaluate performance and hold individuals accountable for their internal control responsibilities.
- Management should use quality information to achieve the entity's objectives.

Recommendation

We recommend management develop formal written policies and procedures and provide training to ensure case managers at each correctional facility properly review all disbursement requests for allowability. This training should include ensuring that case managers are providing inmates with their balance reports in a timely manner. We further recommend the inmate balance reports be provided to case managers in PDF format to discourage editing.

It was reported by management the Agency is in the process of implementing an electronic system for the inmates to be able to access their trust fund accounts on their own terms. We believe this would provide the most independent and reliable account information for inmates and encourage the Agency to continue with this implementation.

Views of Responsible Officials

The Central Trust Fund Office is reviewing the policy related to the inmate trust accounts to ensure they reflect the current operating vision. As stated in the report, DOC is currently working with our inmate banking system vendors to allow inmates direct access to their account information and eventually to have the ability to request disbursements electronically with electronic approvals. As a side note, inmates receive their account balance on their canteen receipt each time they make a purchase from the Canteen.

Disbursement approval, though already set in policy, is for now a paper process. Once received by Central Trust Fund, they do a final review on the disbursements and send them back to the facility if they do not meet policy requirements with explanations of the issue. As an example, in the final three months of FY22, Central Trust Fund processed 7,084

disbursements and only rejected 33 for reasons such as receiver not authorized, missing DOC# or inmate signature, missing addresses, missing approvals, other incorrect or missing information. Each time a disbursement request is sent back, the case manager is contacted to discuss the reasons for the rejection.

O·K·L·A·H·O·M·A
S·A·I
STATE AUDITOR & INSPECTOR



Cindy Byrd, CPA | State Auditor & Inspector

2300 N. Lincoln Blvd., Room 123, Oklahoma City, OK 73105 | 405.521.3495 | www.sai.ok.gov

Incarcerates

State Facilities	Females	Males	Total
Current Population	2,200	16,689	18,889
Population Last Year	2,248	15,068	17,316
Change	(48)	1,621	1,573

Private Prisons	Females	Males	Total
Current Population	0	2,607	2,607
Population Last Year	0	4,035	4,035
Change	0	(1,428)	(1,428)

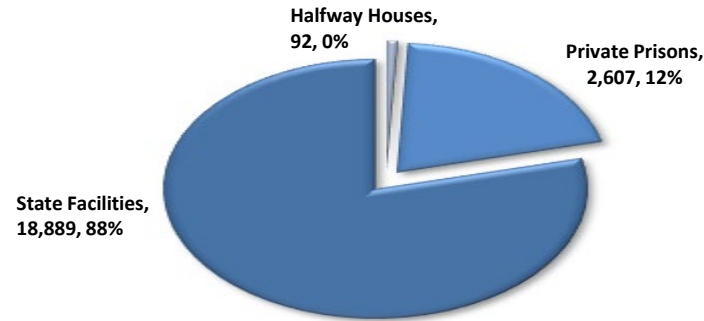
Halfway Houses	Females	Males	Total
Current Population	0	92	92
Population Last Year	0	84	84
Change	0	(8)	(8)

Out Count	Females	Males	Total
Current Population	44	208	252
Population Last Year	19	262	281
Change	25	(54)	(29)

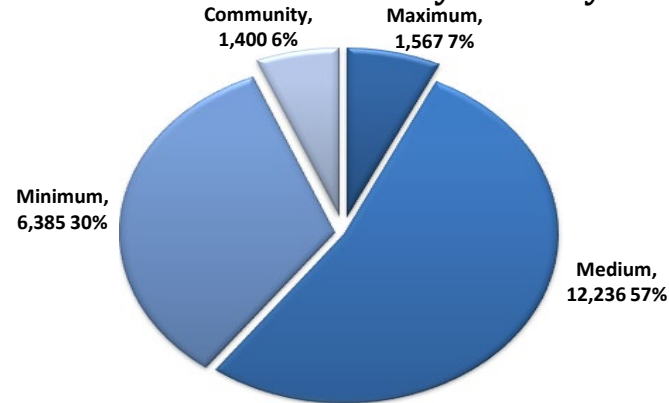
County Jail Transfers Pending	Females	Males	Total
Current Population	47	794	841
Population Last Year	38	1,254	1,292
Change	9	(460)	(451)

Grand Total	Females	Males	Total
Current Population	2,291	20,390	22,681
Population Last Year	2,305	20,703	23,008
Change	(14)	(313)	(327)

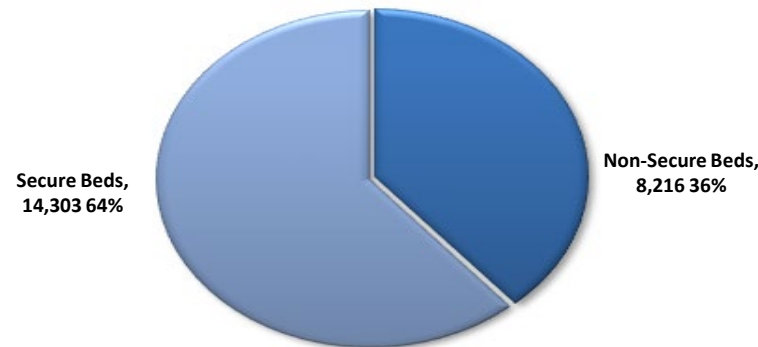
Inmates in State Facilities vs. Contract Facilities



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.

Community Offenders

35

GPS	Females	Males	Total
Current Population	65	115	180
Population Last Year	49	123	172
Change	16	(8)	8

Community Sentencing	Females	Males	Total
Current Population	664	1,884	2,548
Population Last Year	624	1,707	2,331
Change	40	117	217

Parole Supervision	Females	Males	Total
Current Population	597	2,400	2,997
Population Last Year	263	1,254	1,517
Change	334	1,146	1,480

Probation Supervision	Females	Males	Total
Current Population	3,969	14,482	18,451
Population Last Year	3,625	12,126	15,751
Change	344	2,356	2,700

Community Supervision	Females	Males	Total
Current Population	5,295	18,881	24,176
Population Last Year	4,561	15,210	19,771
Change	734	3,671	4,405

Total System Population

	Females	Males	Total
Current Population	7,586	39,271	46,857
Population Last Year	6,866	35,913	42,779
Change	720	3,358	4,078

Board of Corrections – Population Analysis



As of

May 31, 2024

Board of Corrections – Population Information

As of
May 31, 2024

Largest Percentage of Convictions

Male Crimes	Total	Percentage	Female Crimes	Total	Percentage
Murder I	2,106	11%	Child Abuse	210	9%
Robbery/Attempted Robbery	1,104	6%	Trafficking in Illegal Drugs	152	7%
Lewd/Indecent Acts of Child	1,084	6%	Murder I	197	8%
Rape I	943	5%	Manslaughter I	111	5%

Death Row Inmates

Male	34
Female	1

Youthful Offenders

Male	10
Female	0

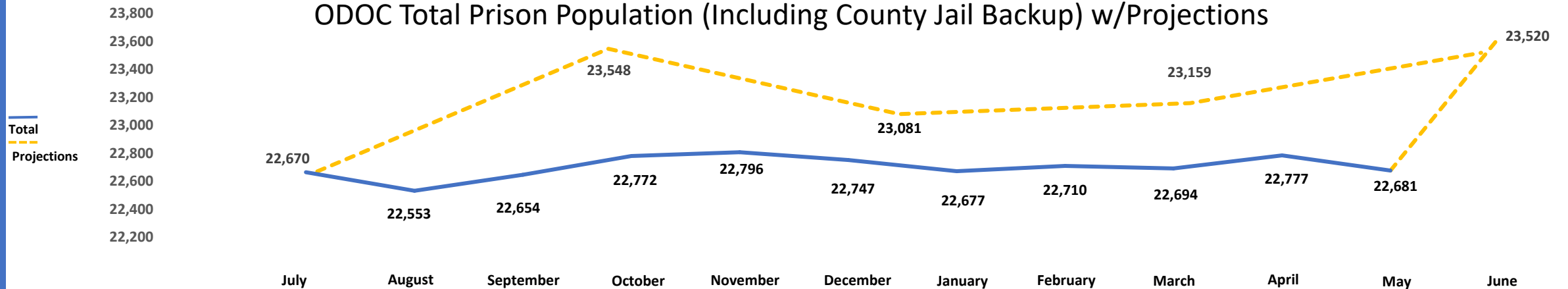
Inmates Earned Credit Level

Level	Change	Total	Percentage
1	↓ / 16%	3,193	15%
2	↑ / 9%	1,960	9%
3	↑ / 12%	2,400	11%
4	↑ / 3%	14,356	66%

Receptions and Releases for the Fiscal Year 2024

	Total	July	August	September	October	November	December	January	February	March	April	May	June
Female Receptions	874	47	96	95	84	58	62	102	80	77	78	95	
Female Releases	905	89	91	84	92	89	68	70	83	75	68	96	
Male Receptions	5,077	374	446	535	567	496	495	419	456	413	419	457	
Male Releases	4,991	477	499	448	475	481	360	486	462	427	429	447	

ODOC Total Prison Population (Including County Jail Backup) w/Projections



Resolution

Oklahoma Board of Corrections



WHEREAS, July 21-27, 2024, is the American Probation and Parole Association's Pretrial, Probation and Parole Week honoring the men and women who serve as probation officers, assistant probation officers, corrections program workers, and support staff at all levels within Community Corrections; and

WHEREAS, The national mission of probation and parole is to protect the community and enhance public safety by reducing the incidence and impact of crime by clients who are supervised by community corrections agencies, and

WHEREAS, the Oklahoma Department of Corrections is privileged to have a group of men and women who are trained professionals and who serve valiantly to ensure supervision and accountability of probation and parole offenders in communities across the state of Oklahoma; and

WHEREAS, the Oklahoma Department of Corrections is fortunate to have 286 probation and parole officers who are dedicated and committed to carrying out the agency's mission in a professional manner; and

BE IT THEREFORE RESOLVED, that the Oklahoma Board of Corrections hereby acknowledges the outstanding service of all Probation and Parole Officers to the Oklahoma Department of Corrections and the state of Oklahoma and declares July 21 - July 27, 2024, as Probation and Parole Supervision Week.

ADOPTED this 26th day of June, 2024.

T. Hastings Siegfried
Chairman

Steven Harpe
Director

We Change Lives!



**OKLAHOMA
Corrections**