

April 19, 2022

Board of Juvenile Affairs Meeting



OKLAHOMA
Juvenile Affairs





Proposed minutes for the March 22, 2022 board meeting



State of Oklahoma

OFFICE OF JUVENILE AFFAIRS

Board of Juvenile Affairs and Board of Oklahoma Youth Academy Charter School

Meeting Minutes

March 22, 2022

Board Members Present

Bart Bouse

Sidney Ellington

Amy Emerson (via videoconference)

Stephen Grissom

Janet Foss

Jenna Worthen (via videoconference)

Timothy Tardibono (arrived at 10:22 a.m.)

Karen Youngblood

Absent

Mautra Jones

Call to Order

Chair Youngblood called the March 22, 2022 Board of Juvenile Affairs and Board of Oklahoma Youth Academy Charter School meeting to order at 10:07 a.m. and requested roll be called.

Public Comments

There were no public comments.

Discussion and/or possible vote to amend and/or approve the proposed minutes for the February 15, 2022 board meeting

Mr. Bouse moved to approve with a second by Judge Foss

Aye: Bouse, Ellington, Emerson, Foss, Worthen, and Youngblood

Abstain: Grissom

Nay:

Absent: Jones and Tardibono

The proposed minutes for the February 15, 2022 board meeting was approved.

Presentation on Office of Juvenile Affairs Data and Data Governance

Chief Data Officer Morris discussed the attached presentation.

Mr. Bouse: Len, do we coordinate any of this data with OSBI on the crime statistics on arrests? It is interesting you didn't mention them in the OMES group. I think that would be very relevant for us.

Chief Data Officer Morris: We've actually had discussions with OSBI in being able to match against their data. I have worked with Erin Henry, at OSBI, we are working with them to match. That is a set of data we don't have any visibility into at all.

Mr. Bouse: I think OSBI has some federal mandates and reporting requirements from these police departments.

Chief Data Officer Morris: Yes.

Mr. Bouse: That is a huge gap if we're not interacting with that data. The interesting thing when we're talking on about these graphs, I noticed on OSBI statistics that we did have a reduction of 28% in juvenile arrests from 2019 to 2020 but it seems like, according to your graph, we've had additional significant drop-off from 2021 and 2022. OSBI has not released their 2021 crime statistics yet. What do you attribute that to?

Chief Data Officer Morris: Probably because we only get those referrals that come through the DAs and things like that. OSBI gets everything reported at the municipal level. We don't have visibility at the municipal level where the referrals never reach the state.

Mr. Bouse: Why do you think referrals have dropped so significantly in 2021?

Director Holt: Covid.

Mr. Bouse: Covid? I know that it dropped.

Director Holt: It would contribute.

Mr. Bouse: According to OSBI, we had 28% reduction in juvenile arrests between 2019 and 2020. We haven't seen the other statistics. You can see the decline on the graph. There is a little confusion on how the graph is working at the end, it looks backwards.

Chief Data Officer Morris: It is correct on that one.

Mr. Tardibono arrived, in person, at 10:22 a.m.

Mr. Bouse: Yes. You notice from 2020 to 2021 there is that reduction but there seems to be a huge reduction after that. Do you still think that is related to Covid? Or has there been any thought into that?

Director Holt: Preventive services.

Mr. Bouse: That is wishful thinking.

Director Holt: Yes.

Chief Data Officer Morris: I, honestly, don't know if I could answer that question, I am just looking at the data side of that. There might be prevention and other issues.

Mr. Bouse: Who determines what a referral under this graph? Is that the frontline OJA worker or the DA?

Chief Data Officer Morris: That would be any referral that was sent to OJA.

Mr. Bouse: So that would be either the police or the District Attorney.

Director Holt: Or the school.

Mr. Bouse: School, ok. You alluded to this earlier in the conversation, garbage in garbage out. That is what I worry about when I start looking at graphs like this. I am a softball coach I was a youth softball coach for 15 years. Statistics are only as good as the statistician. I get worried when I see these graphs. Although, I will say your graph, at least prior to the 2021 – 2022 year, seems in line with the OSBI is reporting as well.

Director Holt: OSBI would report all arrests, even at the municipal level. This is just tracking referrals to us at the state level at OJA from DAs, police, and schools.

Mr. Bouse: OSBI kind of splits out those that are not, 40% of juvenile arrests are weeded out at the municipal level, essentially. The kids are sent home. I assume those are not referrals.

Director Holt: Correct, not to us.

Mr. Bouse: I don't have any answers, I just have questions, right. I am asking to understand.

Chief Data Officer Morris: That is the point, I want to be able to answer those questions.

Dr. Grissom: Isn't that kind of the point to being data driven? Is when you get data, then that generates questions and stimulates us to look behind.

Chief Data Officer Morris: Right.

Director Holt: Correct.

Dr. Grissom: If you don't look at the data, you don't know to ask the questions.

Director Holt: For us, these are referrals at the state level but it's good that it is matching what OSBI is seeing at a broader state level. That the referrals and arrests are declining. These are just referrals that are coming into us.

Mr. Bouse: Another softballism, is that I worry about us, I kind of understand why corporations want to be data driven because that is the bottom line. I am not so sure that is workable for state agencies, our bottom line is recidivism. Are we tracking that well enough? Because that is where the rubber meets the road. The other softballism, is sometimes statistics don't really matter sometimes there are those intangibles. A kid does well in practice, but her batting average sucks but sooner or later it is going to catch up. Does that make sense?

Chief Data Officer Morris: Right.

Mr. Bouse: I worry about if we rely too much on this were not paying attention, we get blinders because of the data. Those are things to watch as well.

Chief Data Officer Morris: Exactly.

Director Holt: These referrals going down means what we are left with, the kids we are left with are the highest-level needs, highest level of crimes. We weeded out the knuckleheads when we are at these low numbers.

Mr. Bouse: It is the worst ones.

Director Holt: It does not mean our population is going to be an easier or any less expensive to treat.

Mr. Bouse: I can't remember the term OSBI for those types of crimes, but they split out those higher level.

Chief Data Officer Morris: Great conversation.

Mr. Bouse: This is all 0 to 18, correct?

Chief Data Officer Morris: This is any referral on a kid we received.

Mr. Bouse: Any body under the age of 18, essentially?

Director Holt: Correct, the few over 18, it gets referred because the crime occurred before they turned 18.

Mr. Bouse: If they are 18, this is definitely on a crime they committed before they were 18 and have turned 18 in detention?

Director Holt: Yes, and they are likely waiting for their cased to be disposed on. We hope they are not waiting on a placement, but on their case to be done.

Chief Data Officer Morris continued with the presentation.

Director Holt: If I could say, the break down by race, obviously that is a real problem we are way over-represented on African American children being detained. Which is part of SB1282 doing a universal risk screener assessment for detention, so that every child being considered for detention is done based on a risk score to inform the judges on their decisions. Because there is no universal screener there is no way to track how this detention decision is being made. This way the judges will have this screener to look at, have these things to consider, and, ultimately, have the decision. If we see certain areas, certain counties that this continues to overrepresented we could target all of the stakeholders in there OJA workers, law enforcement, judges, and DAs.

Mr. Bouse: I think, if I remember correctly, OSBI reported in their last statistics 2020, 46% of juvenile arrests were black male. We can't change the arrest rate.

Director Holt: Correct. We can use a universal screener to pull data to figure out where and what can maybe be done. Is it law enforcement? Is it more after school programming in that area to keep these kids busy?

Judge Foss: Is the screening mechanism more of an administrative thing? Because the statute clearly delineates who is eligible for detention and who is not.

Director Holt: Yes, so the screener asks all those detention questions. You know, 77 different counties, a million different ways. Sometimes a kid is before you in court on probation on so many violations and the judge is going to say you are going to detention for sanctions, the screener allows for judicial orders. Arrest warrants, bench warrants, youthful offender charges those are automatic detention. It asks for prior history, runaway history, past refusals, and failure to appear. It does lay out is this a detainable offense, is it a felony, it has that statutory language in it. As the intake worker is working through that screener, they can provide this information to the judge.

Mr. Bouse: Is this real time data, is it pulled from JOLTS?

Chief Data Officer Morris: Yes.

Mr. Bouse: Are we creating these charts off of JOLTS?

Chief Data Officer Morris: Yes, they are linked directly into the data, created in real time.

Mr. Bouse: Is there a possibility the Board could have access to that so that we could view that data by county? That would be interesting. Again, referring to what I read in the OSBI crime statistics, breaking it down almost 3,000, or a vast majority, of the juvenile arrests were in Oklahoma and Tulsa County. And Oklahoma had more than twice of Tulsa County. If you look at the statistics of the arrests for black males, you can quickly dissect down on the problem areas and where do we need to be focused as a state the majority of our resources? It is clearly Oklahoma County and, clearly, the black population. What do we

do to fix that? Is it early intervention, after school programs? I think, especially if we match that OSBI data, you can clearly start to make assumptions that may help there.

Director Holt: Our largest youth service agency, in Oklahoma County, we just talked about this in rates and standards now has a partnership with Oklahoma City Public Schools to provide Botvin Life Skills to every 9th grader in OKCPS. That is the largest school district in the state and, certainly, in Oklahoma County.

Mr. Bouse: I assume, this data can be broken down by police department, by area.

Director Holt: We can by zip code.

Chief Data Officer Morris: One of the things I will show you is by zip code. When we have a referral, we have to list the referring agency. We can break to that level.

Mr. Bouse: You guys probably already know, but what is the worst zip code for juvenile crime? That is where we ought to be pumping funds into, I think.

Mr. Tardibono: Can I ask a question on the screener? If I am hearing you correctly, we are going to be bringing in objective data and criteria into that decision-making process, where right now it is more subjective?

Director Holt: Yes, the goal is, you know right now its 77 counties 100 different ways, at least now, all kids will have the screener. It works through, ultimately, it is always the judge's decision on detention, however, it helps whoever is doing the intake, its usually OJA, to remember to ask those questions. You are not going to have all the answers at 3 o'clock in the morning but the judge can then at the detention hearing, will have a paper copy and be able to look at the history and see if detention is still merited. Have things changed? Is mom here to pick them up? Can he make a promise to appear?

Mr. Tardibono: Will it go so far as to say, Johnny or Jane could go to X program here or Y program there? Or is it a referral to youth services?

Director Holt: Right, it is just to help at the moment of detention with rather or not there is a low, moderate, or high-risk level for them to be detained.

Dr. Grissom: Question, I thinking at the moment, all the training we paid for out of SAG?

Director Holt: Laura Broyles, what was the name of the training?

Ms. Broyles: Effective Police Interactions with Youth, the Connecticut model.

Dr. Grissom: Yes.

Director Holt: How many staff and law enforcement did we train?

Ms. Broyles: It was over 500 trained.

Dr. Grissom: What occurs to me, is that from the standpoint of needs assessment for training, what you were saying, drilling down by zip code on arrest rates, we could certainly use this kind of data for future planning on where we want to focus that sort of training. Because you are right, we have to take what is sent to us we don't affect the arrest rate in our work. With that training we might affect those arrest rates.

Director Holt: Those interactions, yes.

Mr. Bouse: With those early interventions and after school programs is where we want to affect the arrest rate. I understand what you are saying to.

Dr. Grissom: What we are getting to is a more fundamental perspective on those folks deciding do I arrest them or do I take them home?

Mr. Bouse: I think, like the Director said, we are very quickly getting to where those arrests are now those serious kids.

Dr. Grissom: Sure

Director Holt: Yes.

Mr. Bouse: We are not going to drive a murder home.

Dr. Grissom: Well, no.

Director Holt: Yes, and a lot of that training was done right during Covid, so now that we have emerged from Covid, and we are looking at what do we do with the second round of training. Where do we target it?

Dr. Grissom: There is a larger issue here as well, there exists research literature that shows when you are using advance statistical techniques, when you remove the variation in academic achievement that is due to socioeconomic status out of the equation racial differences in achievement disappear. So that what we see often, in racial differences are in fact socioeconomic differences because minorities are overrepresented in the lower socioeconomic areas. I've seen some reviews that suggest there are some similar correlation results when we start talking about arrests. Its not the same quality yet. It also occurs to me, it that larger picture when we are drilling down on where those arrests rates different kinds of offenses are, at some level, going to be connected to socioeconomic issues for those areas. Because quite frankly, I am convinced at this point, that socioeconomic issues drive things much more than racial or ethnic issues. Because once you pull socioeconomics out of the equation than you don't see racial or

ethnic issues. In the larger sense, its not where do we need to look at where and how we police. Its how do we provide social supports to those families in those areas? That is not OJA's job. But as part of this larger data group, that is a DHS issue in terms of a variety of different kinds of supports.

Director Holt: Right.

Chief Data Officer Morris: One of the things I will mention later on, is we have a data matching agreement with the State Department of Education. One of the data elements the committee asked for was economically disadvantaged.

Dr. Grissom: Ok.

Chief Data Officer Morris: We actually get that at each grade level so that can tie directly into what you are talking about. Now that we have that we've got detailed information on education, we can dive deeper into that and cross-reference into DHS and things like that.

Dr. Grissom: You are going to find disparities in health and mental health services in those areas.

Chief Data Officer Morris continued with the presentation.

Mr. Bouse: Obviously, this does not differentiate the offense, correct?

Chief Data Officer Morris: Correct, this is just the highest legal status of that case.

Mr. Bouse: That might really affect that also between what type of felony. Obviously, when we are talking about Youthful Offender or custody, we are not talking about misdemeanors, generally. The type of offense by race might also affect that.

Chief Data Officer Morris: We can directly correlate that.

Mr. Tardibono: This might be coming later, but do we track, for those that are on probation, how many of them end up in our more serious categories.

Chief Data Officer Morris: Yes, we track the entire length of their legal status. We track the complete history throughout the system.

Dr. Emerson: May I ask a question? I would love to hear from fellow board members who have been in the legal system, with regards to socioeconomic status which I don't know that we'll ever be able to track that sort of data and it gets complicated. But in my mind, if your parents can't pay then it's going to change your outcome. That is regardless of other aspects than what we are looking at here. Is that just something in our minds that we know is going to affect a kids case but we can never drill down to that, or am I wrong?

Mr. Bouse: I'll jump in on that. I think at some higher-level crimes, let's say if you are charged with murder, if the family does have the ability to hire a very expensive lawyer, there is certainly a benefit. That is sort of the elephant in the room in criminal justice. Not any different than in the adult system. At lower levels, at least in Northwest Oklahoma, the attorneys are very competent, and you are, generally, not going to get a different outcome between the court appointed attorney and a hired one on most things. But let's say in Woodward County you were charged with murder, I can't remember the statistics in Woodward County we probably average 1 or 2 murders a year, so there is not an attorney in Woodward that typically handles murder litigation. So those court appointed attorney is not going to have that experience. If you had a family that was able to hire experienced attorney out of Oklahoma City or Tulsa area you might very well have a different outcome. That is true in the adult system as well, probably more so in the adult system as well. I think the adult system is worse. If you pull aside an OIDS attorney there going to truthfully tell you have overwhelmed they are in the adult system. Not being able to speak with their clients or spend time with each one. That's not generally true in the juvenile system. I think that the court appointed attorneys spend time with their clients, at least in the rural areas. So yes and no is my answer.

Judge Foss: I would say, I worked in Cleveland County, I would say the majority of the kids were filed on in court were represented by the Oklahoma Indigent Defense System (OIDS) and it was very rare to see a private attorney on a case in that courtroom. I would say that OIDS was very overwhelmed. I think they tried to do a really good job, but it is hard. The way the system is set up, it is like a cattle call every week. It's difficult. So, I would say the stakes are lower, typically, in a delinquency proceeding than a criminal proceeding so even if you felt that there were some inefficient representations at the end of the day the cases ended up where they needed to be.

Director Holt: In the juvenile system.

Judge Foss: In the juvenile system. I would say, in Cleveland County, the kids that were filed on as youthful offenders most of them probably, you can look at the statistics, ended up in the adult system. Very few of them came back to juvenile court because their offenses were so serious. The resources in the juvenile system, at least during my tenure on the bench, were pretty minimal, so to protect the public many of them go over to the adult system.

Mr. Bouse: I think Judge Foss is saying as I am. It is not as big of a problem as you might think. It is a problem in some cases, but not as, I think it is worse in the adult system.

Chair Youngblood: Ben, I'm just curious, from your interaction, representation, and history if you have something you can add to the perspective for us.

General Counsel Brown: With regard to murder cases, OIDS, the Oklahoma County and Tulsa County public defenders have specialized attorneys assigned to that. Private bar does 1, 2, or 3 on their career, probably. That is how many I carried when I was on the OIDS capitol team at any given time. As with anything else, the more you do something the better you get at it. Statewide, with regard to murder cases and specifically capitol cases, the private bar does not have nearly the experience that the public

defenders' offices have, nor do they have the resources. With very wealthy clients, they can match dollar for dollar. OIDS and public defender offices can go out and spend 50, 20, 30 thousand dollars on an expert, where most people can't.

Mr. Bouse: So, your saying, in Oklahoma and Tulsa County, it's not even in the murder cases it is not that big of a problem.

General Counsel Brown: Not even just there, OIDS is statewide. With regards to juvenile cases, especially the youthful offender cases, the private bar does not do nearly what the public defenders offices do. In Oklahoma County about 85 to 90% of the cases are represented by the Oklahoma County public defender's office. OIDS has similar statistics throughout juvenile. In Oklahoma and Tulsa County, there are specifically trained attorneys assigned to the juvenile dockets who understand the youthful offender code who know how to read and work it.

Chair Youngblood: Interesting perspective, thank you for sharing that.

Mr. Bouse: That is a good point. As I mentioned, in the adult system I think there is an issue there. I talked to an OIDS attorney the other day, he said, "I pulled off your brief and redid for my case to use it, I hope you don't mind." I thought you are OIDS, you are statewide, how do you not have a file system.

Dr. Emerson: I really appreciate that discussion and insight on the system. I think it is something we need to keep in mind, we will never be able to control for some of those things that do matter. I do appreciate hearing it may not be as big of a factor for juveniles as I might have it was.

Chair Youngblood: It's a factor worth considering but there still may be some other levers we can pull before we get to that one becoming a deciding factor.

Dr. Grissom: So, the discussion prompts another question. You said earlier some things about bottom line, for me bottom line has always been doing everything we can to make sure we don't throw a kid away. For me, the bottom line is that every kid gets the opportunity to make corrections and get out from under the horrible life. Form the kind of data we are collecting, youthful offenders, what percent get bridged to DOC, what percent successfully complete programs and are released? Is there a way to get at that?

Director Holt: We have that dashboard. I pulled it up for you.

Mr. Bouse: I think he is getting there. The bottom line is, we failed, maybe that isn't the word. We shouldn't be happy if any of these kids 2 to 3 years later, 5 years later, are in DOC custody. All those goals are achieved if they stay out of DOC custody. Obviously, none of them were achieved if they are in DOC custody. They didn't improve their lives if they ended up in prison.

Director Holt: Yes.

Dr. Grissom: I live on a continuum instead of in boxes. I've seen kids improve but not improve enough.

Director Holt: In 2021, the youthful offender cases that were closed, within calendar year 2021, over 75% their cases were dismissed successful 20% were bridged to DOC.

Dr. Grissom: That sounds pretty good. As an intermediate outcome.

Director Holt: In 2020, 86% were closed successfully.

Mr. Bouse: How long can we track them? Can we track them for 10 years after they age out? After the age out, do we know the statistics? Within 10 years, did they end up with a felony arrest or in DOC custody? That would be important to know for recidivism.

Director Holt: That is what we are going to talk about.

Chief Data Officer Morris: Yes, that is one of the things I am going to talk about is our matching with DOC. We've actually looked back historically, one thing I will mention is incarcerated parents. As we continue to do those matches, we can look as far into the future as we want. We can look at kids we had 10 or 15 years ago to see how far in advance they penetrated the adult system, if at all.

Mr. Tardibono: Will you say that again, you can track if they had an incarcerated parent?

Chief Data Officer Morris: Yes, what we do is send data to DOC to match on. We send parent information and that allows us to see if they matched if the parent were also incarcerated. Either on probation or actually admitted into a prison? We can begin looking at that incarcerated parent, where the kids and parents may not reveal that information at intake, we have the data to actually say they did. They could steer services and treatment for the kid knowing they had an incarcerated parent.

Judge Foss: Do we have the stats on total number of youthful offenders were filed on and how many went into OJA versus probation or DOC? Do we have those stats?

Chief Data Officer Morris: We will now because we have the DOC data. We can go back into those historical cases. Now that we have established this relationship with DOC, we can always get current data, I plan to get it every 6 months or at least every year. They can give us this historical data if they are able to match on it. I am going to continue.

Mr. Tardibono: On the Health Care Authority, when we're releasing young people, who are hopefully in some sort of family unit, do we do a screen for eligibility on Medicare/Medicaid?

Director Holt: Yes.

Mr. Tardibono: If eligible, we encourage them to enroll?

Chief Data Officer Morris: Yes. Our Payne County office is working on some thinking outside the box, one of the things they have mention is enrolling in Soonercare. They want to set up a computer in their office so they can walk them over there to help them get the process started.

Mr. Tardibono: In Oklahoma County at the Diversion Hub, they have brought in all sorts of agencies. One of them is the Health Care Authority so they can do that. What we are trying to figure out how to get that screening done at the jail because not everyone goes to the Diversion Hub. The Health Care Authority has been very open with us trying to figure out how to make that eligibility screening happen. So that we can say to them, you are free to go but you should go see a doctor or a mental health professional.

Chief Data Officer Morris: I think for us, were they receiving mental health services before they came to us? When they left us, did they continue that? If they didn't, and they went to DOC, was that a key factor in what happened?

Mr. Tardibono: Even on the medical side, we are finding adults are getting their first ever medical treatment in the jail. We are trying to say, we have Variety Care and other providers just for your physical health as a foundation for mental and behavioral health.

Chief Data Officer Morris: Exactly. Continuing with the presentation.

Dr. Ellington: If I may, that is part of it, but the bigger part in my mind is juvenile to adult recidivism back to what Bart said earlier. I am assuming that's what you mean rather than juvenile back to juvenile.

Chief Data Officer Morris: I think it is both. I think when we define recidivism it can be a lot of different things. When you look at recidivism, you can look at reoffending within the juvenile system or reoffending into the adult system.

Dr. Ellington: I assume we have been tracking that all along.

Chief Data Officer Morris: Yes.

Mr. Bouse: I was trying to dive into the definitions, it would seem to me, maybe we have a category of recidivism where the successfully completed but returned before 18? Then, maybe we have another one, did they have a new misdemeanor or felony arrest within 10 years of turning 18. Or were they incarcerated in jail or prison within 10 years. If they are going to get in trouble its usually within 10 years. I don't know if you could correlate something that happened 15 years later. It is always humorous I hear so many juvenile and adult offenders say I didn't get in trouble for a year and a half. No, you just didn't get caught for a year is what happened. I really think, we can't just look at a snap chat, they did they stay out of trouble until they were 20, it doesn't give us a whole lot of information on how successful we really were. It kind of dovetails, I've always thought about, and I think it is probably universally true, we're successful with a vast majority of offenders, adult and juvenile. We know that a vast majority never reoffend, that is just true of all ages. We also know that a small subset always, it's a revolving door, from

family member to family member, it is generational. We laugh about it. Some of it is socioeconomic issue. We just see a revolving door from certain families and people that are continually in the system. What's so sad from a perspective, is the state has literally interjected millions of dollars into one family. We've done early intervention, after school, systems of care, we had them in juvenile, incarcerated their parents, and it just keeps happening. When I am in the Woodward County Courthouse, one of the juvenile DA will say we just filed against that one, and it's some kid where I had that parent 15 years ago. Those are the ones that are so frustrating, how do we stop that revolving door with that certain socioeconomic group or family?

Dr. Grissom: Most of the things I can think of that would stop that would be illegal. Len, I think on the next slide, you get into definitions. Are those proposed or are those what we are working with?

Chief Data Officer Morris: The next 4 to 5 slides, I am just going to summarize because they kind of say the same things.

Dr. Grissom: Then I want to ask this question ahead. Across my entire career, number 1, if you define your success on recidivism, you are using failure rate to define success rate which is backwards. It is too difficult to say what success is because it can be so many different things. It says to me we have to be really clear on what we mean when we say a person recidivated. To me, it is determined legally, you recidivate when you are adjudicated or convicted. It bothers me when we see recidivism definitions that say subsequent arrest because that is not recidivism because you don't know they did it. I had to many kids in my custody, in my facility get charged in their home community with something they could not have done because they were in my facility. People get arrested based on their history, it doesn't mean they did it. If we are going to say recidivism means a failure, then it needs to be a documented, legally established failure. Arrest is not a failure until you are convicted.

Chief Data Officer Morris: You are exactly right. That is what a few of those slides are. With CJJA, I serve on a data subcommittee, and a lot of those are definitions from other jurisdictions on how they defined it. It is so across the board. They use rearrest, they do re-adjudication, they do custody only, out of home placement. I used that to show the complexity that all jurisdictions look at. That is one of the things Director Holt has asked the Data Governance Group to look at.

Mr. Bouse: I understand what you are saying, but I am guessing, Director Holt wasn't filing felonies, when she was in the DA's office, she did not think applied. I think, that statistically, if you look, the DAs one their conviction rate is extremely high, and their determination of probable cause is extremely high. There are not a whole lot of people that did not do it. It is just not a very high percentage; it is extremely low.

Dr. Grissom: It is what it is, but I just want us to be objective. When we are data-driven, we need to have reliability, in order to have validity. That means we have to be consistent.

Director Holt: That is what this discussion is all about.

Mr. Bouse: It is data integrity.

Chief Data Officer Morris: That is why I showed all these examples. I am not going through all of these. But you can look at it, it is all over the place.

Mr. Bouse: When will we define, and is that something the Board should have input on what we define or determine? So that the Board has stake in what is recidivism so that moving forward, that is what I would like to see, is that the Board vote on what we determine, what we want to define recidivism as. Obviously, we need some help, whether that is a subcommittee, or something, or maybe you draft a definition, or your committee draft a definition. Then, we review that and maybe review other states then and ultimately, we determine what data we want to call recidivism, at least internally. I don't know that it needs to be our public definition of recidivism. We may have different definitions, different categories so we can get a handle on what is occurring out there.

Director Holt: Yes.

Chief Data Officer Morris: Exactly.

Mr. Tardibono: When you say data governance, are you talking about the interagency or statewide.

Chief Data Officer Morris: Internally. We have a committee of about 25 employees that handle that internally.

Judge Foss: My observation is, it takes a lot to really pile on a kid unless it is a felony level offense, in juvenile court. If they progress through the juvenile system, and they end up at COJC, most of those kids have been through a wide gamete of everything we have to offer. COJC is the last resort, that is it. The chances are pretty good already, that those kids when they get their case dismissed or bridged to DOC. The odds are pretty good they are going to end up in further criminal involvement. That is my observation.

Mr. Bouse: The unfortunate reality.

Judge Foss: That's the reality. So, if we are trying to hold the agency accountable, for success rates and we've got these wonderful programs, we are already working an uphill battle in my opinion.

Dr. Grissom: That is why, historically for years, states have bragged at the institution level, if the recidivism is 50% or below. Because their starting point is mostly chronic, i.e. repeat offenders, to start with. If you can cut recidivism in half in that group, you've done something.

Judge Foss: To me, what the agency ought to be focusing on successful programs that let these kids do independent living and not sending them back to where they came from. That is really what we ought to be looking at when we put kids at COJC, alternative plans and not send them back.

Mr. Bouse: I love this discussion everyone is having today. It is clear, this is where rubber meets the road. This is really what we have to be interested in, what are our recidivism rates, how we define that, do we have multiple definitions, and are we having progress. The sad thing though is it's pretty clear that we haven't been doing that as a state, we don't really know our recidivism. How in 2022, how did we get to this point, that we don't really know or were not really analyzing it as we should.

Chief Data Officer Morris: We publish recidivism rates historically. Every year in our annual reports we publish the rates and definitions. As data changed across the last 3 or 4 years, I think that is why this conversation came back up. Not only, as Judge Foss mentioned, but we can use recidivism to show success. Or can also show success, by what happens, can we divert them from not going to COJC. Can we see historically these programs and services have been working and seeing it in the data. So, let's veer them in that direction. Hopefully, that is what the data will allow us to do.

Dr. Ellington: I think without tracking, you don't know.

Chief Data Officer Morris: Exactly.

Dr. Ellington: To me, that seems like an important indicator of what works and what doesn't. You can drill down, this person, Sidney, had program XY and it didn't work. So, the next kid, that fits the profile, lets maybe try something different or adjust XY.

Director Holt: Right.

Chief Data Officer Morris: You are exactly right. Now that we have all this data, be able to look at that and do predictive analysis. Yes, exactly.

Dr. Ellington: I don't think anyone is holding OJA's feet to the fire. How do we inform ourselves so that we can be a better agency? To do good for the state, to do good for rural families as well as the urban.

Chief Data Officer Morris: I am jumping to the end of the presentation.

Dr. Grissom: The nice thing about that is you can do that ongoing, cumulative slice in time, which in the past we were unable to do.

Chief Data Officer Morris: Right, for example, we went 6 months, 12, 24 and 36.

Dr. Grissom: I like going DOC data because you don't get in DOC because you were arrested but because your convicted. So, we have clarity on the actual outcome.

Mr. Bouse: Absolutely, and sometimes convicted multiple times. So, the old definition of recidivism, is that OJA's old definition?

Chief Data Officer Morris: That is OJA's old definition.

Mr. Bouse: That is very limiting.

Chief Data Officer Morris: That it is why it needs to be reviewed.

Dr. Ellington: So that is something that is being worked.

Chief Data Officer Morris: Yes.

Mr. Bouse: I read that and thought that is not just very helpful.

Director Holt: Yes, that is why we're doing data governance.

Dr. Grissom: Across my career, there were two different times we did recidivism studies on Radar kids. On one of those studies, we did up to 2 years, if I recall, most kids if they are going to recidivate it is going to be within a couple of years, that gets the vast majority. We ran about 45% for medium secure program, about 35% on New Start, and about 50% on ITP. Dr. Parks did his dissertation on sex offenders, we did DOC and NCIC, 8.2% which is consistent with national trends. With this, we are going to be able to do different slices and subgroups.

Mr. Bouse: It is interesting that you mention that because the general public thinks well you never fix a sex offender, they are always reoffending.

Dr. Grissom: That is because everything the public knows about sex offenders is based with adults with adults in prison. They are very different than kids, particularly with sex offenses.

Dr. Ellington: Back to this point about recidivism definitions, so conviction in the adult system with an offense committed in one year, I think we have reached a consensus this is not enough.

Director Holt: Yes, this is just what other jurisdictions use as a definition.

Dr. Ellington: These are the examples.

Mr. Bouse: I would like to see 1 year, 3 years, and 10 years. I don't even think 10 years is enough, it's a lot, but I don't think it is too much.

Dr. Ellington: For sure, I would think, research shows that at about the age 26 is when it starts clicking for a young Sidney, and they think that it is not so good. I think tracking to that point as at least a minimum, would you agree or disagree?

Dr. Grissom: I don't disagree. I think, when you are talking juvenile system, if they are going to do something again, it is going to be 2 or 3 years. I like the different slices, 1 year is not long enough, 2 years, 5 years, 10 years you are going to catch pretty much everyone.

Chief Data Officer Morris: Six months is a pretty good place to start, because between 6 to 12 months we are seeing that at a national level, that is a good indicator.

Mr. Tardibono: I would want us to check with the Department of Mental Health, because I know that at least with the adult risk assessment there is a certain period, I think it's within 5 years, they don't ask beyond that because there are too many variables and factors. I don't remember the exact marker, but they say you really should go 20 years a lot can happen, and you can't say that something that did or did not happen at OJA and now at 40 you are committing a crime, that is not really our fault.

Dr. Grissom: Good point, my rule of thumb always was, if a kid could stay out of trouble for a couple of years, and they get in trouble again, my general thought was that is not on us. A lot can happen in a person's community or family in those couple of years that we don't have anything to do with. If because of our intervention, someone stays arrest or conviction free for a couple of years, then I think we did our job. Past that, there are too many things that can enter in to change the picture.

Mr. Bouse: At the very least, we have after former conviction laws we've got 10 years as kind of the limit on there on DUIs, for instance. Anything beyond 10 years is not real relevant.

Mr. Tardibono: The other thing I would like to know is, on the offense category, is there any other way to slice even further on property crimes, where maybe they also have a known substance abuse problem. It may not show up as a substance abuse charge, but what we've seen anecdotally, is a lot of property crime is driven by substance abuse issues is there a way to at least say someone has identified they have substance abuse issues, and they have a property crime?

Chief Data Officer Morris: Most of the youth, Greg jump in if you need to, we do a youth level assessment at a certain level, I think it is IA and above. We do a YLSI, it has 8 different domains, one of those domains is substance abuse. We can use that assessment tool, and any other assessment tool to correlate to those offenses.

Mr. Tardibono: I would like to see those correlations between property crimes and substance abuse and not necessarily a chart.

Dr. Grissom: YLSI has 8 domains, we added 2 more, to included mental health.

Chief Data Officer Morris: Yes.

Dr. Grissom: So, 1 of the 2 we added was mental health. In essence, we have the risk data from the 8 YLSI domains plus the 2 we added.

Chief Data Officer Morris: Yes, plus we have that back 10 plus years. So, we have a lot of data.

Dr. Emerson: I would love to jump in and state the obvious, but I feel it's important at this point. I really appreciate this discussion for my perspective; it has been incredibly meaningful, and it is really at the

heart of what we are tasked with doing, which was said earlier. I want to thank Laura and Len for, I know, a lot a time and energy that has been devoted to this. The Director's emphasis of this right now, I know in the context of OJA, this is just something we have prioritized over the last year, but it has taken awhile to even get to this point because it is a slow-moving train. I also want to say, I think **we all** have indicated how important this is and it really determines the why of what we do and that means it's going to be an investment of not only of staff time but also money for infrastructure costs. It seems that right now is the time, money that is now available from the federal level, other opportunities that are out there, if this is important it is one thing to collect data, it is a whole other ball game to collect meaningful data, and it is a whole nother realm to meaningfully integrate that data. That requires money. I just want to point out, if we are saying that this is important as a Board, I think we have to be prepared that there are costs associated with this priority that we may encounter. There may be opportunities that OJA is probably looking at right now and working in conjunction with other entities in our state. I just want to say, I fully support making wise decisions at this moment in time that will have big impacts for 10 plus years for our kiddos.

Ms. Worthen: If I can add on to what Dr. Emerson said, because this is what I was thinking throughout this time. Huge shout out to Len and Laura. I know that I've worked with you all on getting me some data I have asked for. I just really appreciate you all. I know this is not easy work and I know this isn't new. The second thing, I want to make sure we are clear on, as we start talking about definitions of recidivism and these things that are incredibly important and meaningful that we need to make happen. We don't operate in a silo. So, I think to Tim's point, the Department of Mental Health, DHS, the Governor's emphasis on creating these Hope Centers to start consolidating access to resources within communities for different folks, I just think it is incredibly important that we consider our definitions. I want to see some broad ones that we can collaborate with these partners that are also bringing the services that are truly needed to deter folks. Additionally, creating definitions that are what are actually within our OJA purview to "control," because we know there is so much we can't really control. I think it important; the whole discussion is pointed to this but, there is so much more to the story than just the data which I think is part of the next slide. But to remember some of those nuances are going to be really important or else we're never going to like our rates. I want to make sure we keep that at the forefront as well. Also, to echo Dr. Emerson, I am sorry that I am not there in person. This discussion is incredibly important, and it is the crux of why I am on this board to recognize disparity and make sure we're delivering and keeping public safety in mind at the same time. Thank you all that is what I wanted to comment.

Chief Data Officer Morris wrapped up the presentation with a story on a OJA juvenile's success.

Dr. Ellington: That is our north star. As an organization, that is our north star. Replicating that in every case should be our goal. Fifty percent may be what we get, but that is our north star.

Director Holt: Yes.

Mr. Tardibono: Do we know what happened in his life that made those educational drops?

Chief Data Officer Morris: We did not. He did show up as economically disadvantaged through his entire education. During 6, 7, and 8th grade he was listed as being homeless. That could have been an indicator early on.

Dr. Ellington: The previous slide, that said Data Governance Committee, is that our committee?

Chief Data Officer Morris: Yes, that is a strictly an OJA staff committee. Comprised of leadership staff, like Constanzia, Mr. Delaney, Ben Brown, and the director. Mid-level management like district supervisors. We have people from the institutions down to frontline staff. It is strictly an OJA group.

Director Holt: They will look at coming up with definitions for recidivism. That we will then present to the Board. We will adopt definitions to collect data.

Mr. Tardibono: I am sorry I missed some of this. Is this, did we get a new system that we have all this data available?

Chief Data Officer Morris: It is the same system we have always had. We've made modifications, one of the things we are always looking at in data governance, are we using the data we are collecting? Are we missing data that we need to start collecting?

Chair Youngblood: Two things, what a wonderful discussion, thank you all very much. You can see all of us geeking out on our particular perspectives, which is what makes for a good board. Each one of us brings a rich history and a rich passion to various elements. So, thanks for that.

Update on 2022 legislative session

Chief of Staff Nizza gave an update on the 2022 legislative session.

Director's Report

Director Holt discussed the attached report.

Chair Youngblood: I will say, speaking for the Board, we really appreciate the reports. I know sometimes you must sit there and think, wow do they even read this long list of stuff that we're doing. We really do read it, and it means a lot to us to see the different things. When we look through the reports, o, we interact with them. It is neat that the went there, or that is the third time I have seen that on the report.

Mr. Tardibono: I think the real question is, where are the clones our staff? If we can figure out how to monetize that, we'd have all the funding.

Chair Youngblood: There is an awful lot of stuff in there. I know we get a brief rundown from you, Rachel. Please understand, for the whole staff, we do get those reports and they are treasured.

Chief Financial Officer (CFO) Clagg updated the Board on the timeline on the process of creating and modifying the rates and standards and discussed the attached presentation.

Public Comment on proposed Rates and Standards

There were no public comments on the proposed rates.

Discussion and/or possible vote to approve or amend the proposed modification to rates and standards – Screening, Assessment, and Diagnostic Evaluation (originally submitted to OMES as RS19-004-028 – 030), RS22-004-020

Dr. Ellington moved to approve with a second by Mr. Bouse

Aye: Bouse, Ellington, Emerson, Foss, Grissom, Tardibono, Worthen, and Youngblood

Nay:

Absent: Jones

The proposed modification to rates and standards RS22-004-020 - Screening, Assessment, and Diagnostic Evaluation (originally submitted to OMES as RS19-004-028 – 030) was approved.

Discussion and/or possible vote to approve or amend the proposed rates and standards – Screening and Assessment, RS22-004-021 and 022

Dr. Ellington moved to approve with a second by Mr. Bouse

Aye: Bouse, Ellington, Emerson, Foss, Grissom, Tardibono, Worthen, and Youngblood

Nay:

Absent: Jones

The proposed rates and standards RS22-004-021 and 022 – Screening and Assessment were approved.

Chief Financial Officer discussed the attached presentation on the Juvenile Detention Improvement Revolving fund.

Mr. Tardibono: On this fund, is that something within our budget, we will put a line item in our budget for a certain amount, or is the Legislature appropriating?

Chief Financial Officer Clagg: We are funding it internally. We mentioned in the State Plan for Detention that as funds are available, we would look at putting the positive funds into the revolving fund. To answer your question, it is coming from within the agency, the Legislature does not appropriate to the fund.

Mr. Tardibono: Do we have internal goals or how much we want to have in there or should be in there?

Chief Financial Officer Clagg: The State Plan we list a target of \$50,000.00. The first year, we were playing catch up, so we doubled it. We will start the process again once we analyze our budget and make a determination on the budget. We will ask for projects in July once we close FY22 and know our carryover.

Discussion and/or possible vote to award, and/or adjust proposed award, Juvenile Detention Improvement Revolving Fund, [10A O.S. § 2-7-401](#), funds to the Garfield County Juvenile Detention Center in the amount of \$2,760.11

Mr. Bouse moved to approve with a second by Dr. Grissom

Aye: Bouse, Ellington, Emerson, Tardibono, and Youngblood

Nay:

Absent: Grissom, Jones, Foss, and Worthen

The proposed award from the Juvenile Detention Improvement Revolving Fund funds to the Garfield County Juvenile Detention Center in the amount of \$2,760.11 was approved.

Update on the Next Generation Campus Project

CFO Clagg introduced the video update and informed the Board there were no action items for the month.

Discussion and/or possible vote to approve the year-to-date OJA Finance Report

Judge Foss moved to approve with a second by Mr. Bouse

Aye: Bouse, Ellington, Emerson, Tardibono, and Youngblood

Nay:

Absent: Grissom, Jones, Foss, and Worthen

The year-to-date OJA Finance Report was approved.

CFO Clagg discussed the attached Oklahoma Youth Academy Charter School finance reports.

Discussion and/or possible vote to approve the 2021-2022, FY2022, year-to-date Oklahoma Youth Academy Charter School Finance Report

Dr. Ellington moved to approve with a second by Judge Foss

Aye: Bouse, Ellington, Emerson, Tardibono, and Youngblood

Nay:

Absent: Grissom, Jones, Foss, and Worthen

The 2021-2022, FY2022, year-to-date Oklahoma Youth Academy Charter School Finance Report was approved.

Discussion and/or possible vote to approve modifications to the 2021-22, FY2022, school year encumbrances for the Oklahoma Youth Academy Charter School

Judge Foss moved to approve with a second by Dr. Grissom

Aye: Bouse, Ellington, Emerson, Tardibono, and Youngblood

Nay:

Absent: Grissom, Jones, Foss, and Worthen

Modifications to encumbrance 2022-24, to the 2021-22, FY2022, encumbrances for the Oklahoma Youth Academy Charter School not to exceed \$1,000.00 was approved.

Executive Session

N/A

Discussion and possible vote to return to regular session

N/A

Discussion and/or possible vote on items arising from executive session

N/A

Announcements/ comments

There were no announcements/comments.

New business

There was no new business.

Adjournment

Dr. Ellington moved to adjourn with a second by Mr. Bouse

Aye: Bouse, Ellington, Emerson, Foss, Grissom, Tardibono, Worthen, and Youngblood

Nay:

Absent: Jones

Chair Youngblood adjourned the meeting at 12:15 p.m.

Minutes approved in regular session on the 19th day of April, 2022.

Prepared by:

Signed by:

Audrey Rockwell, Secretary

Karen Youngblood, Chair

Director's Report





OKLAHOMA

OFFICE OF JUVENILE AFFAIRS

Rachel Canuso Holt, Executive Director

APRIL 2022 BOARD UPDATE

OJA Operations

1. COJC visit
2. SWOJC visit
3. Videotaping with OMMA
4. OETA panel re: Oklahoma Policy Institute Report
5. Visited with ROCMND and Welch group home staff in Vinita
6. Executive Team Quarterly Recharge
7. JLN Session #1: Advancing a Developmental Approach
8. JLN Session #2: Promoting Racial Equity
9. JLN Session #3: Communications as an Essential Element of Driving System Improvement Efforts
10. Interview with Oklahoma Watch on the Next Generation Campus
11. Chair CJA Southern Region virtual meeting
12. KOCO 5 morning in-studio interview
13. COJC Family Fun Night

Partner Engagement

1. OCCY Special Commission Meeting
2. Secretary Justin Brown
3. Adria Berry, OMMA
4. Annette Jacobi, OCCY
5. Kathryn Brewer, DAC
6. Eric Epplin, DAC
7. Dr. Peter Messiah, OAYS
8. Steve Lewis, OAYS
9. Jennifer Goodrich, Pivot
10. John Schneider, Youth & Family Services, Inc.
11. Kevin Evans, Western Plains Youth and Family Services
12. Candice Jones, Public Welfare Foundation
13. Tracy Alvarez, Oklahoma City Public Schools
14. Girl Scout Luncheon
15. Pivot's 50th Anniversary Gala

Legislative & Executive

1. Senator John Haste
2. Senator Chris Kidd
3. Representative Mark Lawson
4. Representative Cyndi Munson
5. Representative Trey Caldwell
6. Representative Ajay Pittman
7. Representative Anthony Moore



State of Oklahoma
OFFICE OF JUVENILE AFFAIRS
Residential Placement Support

Carol Miller, Deputy Director Residential Placement Support

Board Report – April 2022

March 1st to 31st activity

Releases (7) from Secure Care

March 2022

Intakes (5) for Secure Care

Paroles: COJC –3, SWOJC – 2

Intakes COJC – 5, SWOJC – 0

Released at Court: COJC – 0, SWOJC - 2

Central Oklahoma Juvenile Center (COJC) facility events

- Spring Break activities included Financial Literacy by the First United Bank in Tecumseh, Health Classes, Iron Man tournament, Spring football tournament, Ice Cream Social, Talent Show, inflatables, and a Cookout.
- COJC residents and their families enjoyed a family fun game night with shared games and refreshments.
- The Blue Zones Project of Shawnee conducted a purpose workshop facilitated by their CEO. The workshop assisted residents in identifying their purpose while promoting wellness.
- Pioneer Library Systems Tecumseh Branch continued their book club for residents.
- Superintendent Fields spoke at the Shawnee Rotary Clubs monthly meeting.
- Residents received information through guest speaker on the HVAC industry and available careers.
- Transformation Church, Grace Baptist Church and Boys Prayer Team were offered.
- The transfer of the automotive career tech equipment from SWOJC to COJC continues.
- Employee Recognition event held celebrating employee of the month, birthdays, anniversaries, and staff achievements.
- Local artist Angel Little and DJ Tony T presented awards to two of COJC residents who placed in the Oklahoma City Thunder Black Heritage Art Contest.
- Students from OU Health Sciences Center toured the Facility. The students ranged from OU Law students to Child behavioral specialist. Director Holt assisted with answering questions.
- COJC continues to conduct Leadership Academy Trainings for tenured and new employees.
- Held a Meet and Greet for SWOJC staff interested in transferring to COJC/NGC.

Southwest Oklahoma Juvenile Center (SWOJC) facility events

- Spring Break activities included Sports competitions, Easter Bunny portraits were painted for the local nursing home and residents made homemade ice cream.
- Volunteers and Mentors continue to send cards, letters, and items to encourage residents. Currently 65% of residents engaged with a mentor.
- 97 Volunteers donated 254 hours during March 2022.
- Sunday Service held and DVD services were held.
- Residents performed 464 Community Service hours and 460 work program hours to build job skills.
- Employee appreciation activities were held during the month.

Division Leadership Activities

- Visited on site at COJC and SWOJC throughout the month. Met with staff and residents.
 - Met with SWOJC Superintendent to create processes for excess uniforms and resident clothing to be transferred to COJC, strategies created to prepare SWOJC Juvenile, General and Agency Records Disposition.
-



State of Oklahoma
OFFICE OF JUVENILE AFFAIRS
Residential Placement Support

Carol Miller, Deputy Director Residential Placement Support

- Formulated strategy to transfer SWOJC residents who do not parole to COJC/Next Gen when feasible.
- Presented and answered questions at the COJC meet and greet for SWOJC staff interested in transferring to COJC/Next Gen.
- Attended the COJC talent show and served as a Judge, several residents performed in the show while the rest of the residents had the opportunity to watch
- Cathy McLean conducted PREA refresher training for Juvenile Services Unit.
- Participated in weekly case/placement staffing meeting to assist in least restrictive placement.
- Held weekly TEAMS meetings with Division staff to ensure quality coverage of all liaison and oversight duties to ensure we are working toward division goals.
- Attended Graduation ceremonies for SWOJC youth and COJC youth.
- Participated in the weekly Personnel Strategy meeting to discuss approach for employee progressive discipline and retraining issues.
- Participated in the Justice Lab training on Taking on Transformation: Centering Youth & Families.
- Attended Fusion/OJA Key Decision Working session regarding new Electronic Health Records.
- Met to formulate the NEAR Science & Resilience Film presentation for secure care staff.
- Met weekly with Facility Superintendents to address goals and facility issues.
- Participated in weekly OJA Executive Team meetings with State Office Leadership.
- Met with OJA Leadership staff to review job announcement for OJA Family Engagement Coordinator.
- Attended the CJA Positive Youth Outcomes Committee Webinar: The Power of Positive Change.
- Continued meeting to create Behavior Accountabilities for secure care.
- Led interviews for COJC Behavioral Health Clinician IV and Recreation Therapist III.
- Attended Performance based Standards Pre-Data Collection webinar in preparation for the April data collection in secure care.
- Participated in CJA Code of Practice Committee to determine a nationwide response to de-escalation practices.
- Participated in the OJA Executive Team Quarterly Recharge Meeting at OJA State Office.
- Met with Director of Treatment and COJC Leadership to determine guidelines for OBU student interns' participation in resident treatment programming.
- Presented COJC Superintendent with the COJC ACA reaccreditation certificate during the COJC all staff meeting.
- Began updating of juvenile handbook and suicide protocols/screeners with Treatment providers and clinicians.
- Recruitment efforts continue for direct care staff, digital billboards are in MWC, Nicoma Park and the Shawnee Area. Ads continue to be listed on social media job sites. COJC HR attend the OBU career fair.

Agency Collaboration updates

- DMHSAS – Department of Mental Health and Substance Abuse Services
 - Chuck Fletcher of Evolution Foundation Federation of Families contract with DMH visits each facility twice a month providing wrap around services for youth and families. These services follow the youth to a step-down facility and to their return to their community.
-



State of Oklahoma
OFFICE OF JUVENILE AFFAIRS
Residential Placement Support

Carol Miller, Deputy Director Residential Placement Support

- DMHSAS is active in working with OJA to find appropriate placements for youth with disabilities.
- OCCY – Strengthening Youth Custody and Transition Services Advisory Committee
 - Attended meeting with DHS and Greg Delaney regarding SNAP benefits for OJA youth turning 18 and leaving OJA custody.
 - Attended the OCCY: Strengthening Youth Custody & Transition Service Advisory and reported updates from the collaboration of DRS and OJA; discussed the programs that are offered at COJC.
 - Began exploring the feasibility of a COJC youth to virtually attend the OCCY Youth subcommittee.
- DRS - Department of Rehabilitative Services
 - DRS embedded staff continues to work with COJC and SWOJC residents to provide support services and provide oversight of the resident paid work program.
 - Current emphasis on obtaining birth certificates, state issued IDs and resume for employment.

COVID19 in Secure Care Update for March 2022

- No positive COVID cases for youth in COJC nor SWOJC.
 - COVID protocols and precaution efforts continue. We have not lessened our efforts to ensure safety for our residents against the COVID 19 virus.
 - Residents are educated on how to request and receive vaccines.
-

Board Report April 2022

- **Children's State Advisory Workgroup (CSAW)**
 - Co-chaired monthly CSAW meeting. Agenda included process of building the Thriving Families Safer Children (TFSC) structure in Oklahoma and identifying roles and expectations of CSAW in this work.
 - Working with Evolution Foundation and Oklahoma Family Network to support grant funded work in creating a family advisory council. Assisted in finalizing documents to support the work moving forward.
 - Trauma Informed Care Practices workgroup- Co-led website logistics meeting. We received news that funding is available to support website to support all Oklahoma initiatives linked to trauma informed care efforts in Oklahoma. Team will continue content building for the site.
 - Presented with CSAW team at the 4th Bi-Annual Oklahoma State Department of Health and Oklahoma Human Services Collaborative Convening to share about CSAW initiatives to include TFSC, Science of Hope, and trauma-informed care.
 - Attended planning meeting with members of Leflore County coalition to include parents to continue TFSC work in hearing needs of the community.
- **Science of Hope Initiative**
 - Provided presentation with Executive Director Holt to JSU on OJA's plan to become a trauma informed and hope centered agency.
 - Working with deputy directors on scheduling hope navigator training for staff by June.
- **Attitudes Related to Trauma Informed Care (ARTIC) Scale**
 - Worked with Abby on planning for secure care staff training. Secure care staff scheduled to receive link to Resilience film in May. NEAR Science training will follow in June.
- **Youth Level of Service/Case Management Inventory**
 - Team conducted YLS/CMI 2-day certification training for OJA staff and one juvenile bureau staff. Team also conducted the certification training for a tribal partner.
- **Governor's Interagency Council on Homelessness (GICH)**
 - Conducted first Homeless Children and Youth forum in partnership with the Oklahoma City Continuum of Care (CoC) on March 2nd and second forum has held April 6th in partnership with North Central CoC. Agenda includes overview of GICH, CoCs 101, CoC region specific presentation, McKinney-Vento Act, Head Start, infant mental health, runaway and homeless youth. The forum will be repeated for the remaining 6 CoC's with the SE CoC being held on May 4th.
 - Met with representative from OMES regarding the GICH website and needed updates.
 - Led GICH Employment, Education and Training subcommittee meeting.
- **OCCY Strengthening Youth Custody & Transition Services Advisory Committee-**
 - Attended meeting. Suggestion made for OJA to have youth participate in planning meetings. Followed through with Carol and Triton in discussion for possibility of a youth from COJC who might want to participate. Discussions at meeting also included scheduling tour at COJC for the SYCTSAC members.
 - Attended meeting with OCCY, Greg and Carol regarding accessible pathways to Supplemental Nutrition Assistance Program (SNAP) enrollment for OJA transition aged/youth returning home after placement. Discussed ensuring process is included in independent living curriculum and reintegration planning. Discussed next steps to meet with representative from SNAP.

- **Youth Homeless Demonstration Grant/Oklahoma City**
 - Continue to represent OJA at weekly planning/technical assistance meetings to develop and finalize coordinated community plan. In most recent meeting, reviewed updated action plan goals and objectives to prevent youth homelessness. Team processed suggestions for modifications.
- **Tribal Liaison**-Joined meeting with Laura, David, and representatives from OCCY and DHS to discuss trends of tribal youth being held in jails and plan for collaboration amongst stakeholders for further discussion.
- **Mobility Management**
 - Met with Olivia Hook at Oklahoma Department of Transportation who shared about grant funded pilot project to assess and assist Oklahomans with transportation needs. More to come in follow-up meetings.
- **OJA Standing Meetings**
 - Executive Team, Executive Team Quarterly Recharge, Rates and Standards, data governance, JJS Support meetings, and Lunch and Learns.
- **Training/Conferences-**
 - Continue to participate in secondary trauma and traumatic stress webinar series provided through OJJDP.
 - Attended the 2022 Joining Forces: Family & Professional Partnership Conference



Juvenile Service Unit
Board Report for April 2022
Contacts and Activities for March 2022

- **Division Statistics**
 - 2,369 active cases...1,263 court involved including 451 youth in OJA custody
 - 397 new referrals-average age of 15.46
 - 12,162 individual contact notes written
 - 37 youth activated/monitored by GPS
 - 49 new placement referrals received: 39 for Level E, 10 for secure care
 - 33 youth placements made during the month: 28 to Level E, 5 to secure care
 - A total of 59 youth paid \$10,706.61 for restitution and other fees

- **Deputy Director Activities**
 - Participated in Executive staff meetings
 - Participated in joint OJA/DHS staffings
 - Reviewed placement recommendations/participated in executive staffing's for high acuity and/or high-profile cases.
 - Attended the OJA Executive Board meeting
 - Participated in a Data Governance meeting
 - Held leadership meetings with CBS program staff and the District Supervisors
 - Participated in Personnel Strategy meetings
 - Participated in a meeting regarding the new Youthful Offender report format
 - Participated in a PREA overview training for JSD supervisors
 - Took a tour of the Next Gen campus
 - Attended a staffing at Scissortail Pointe
 - Participated in a SWOJC population staffing
 - Attended a Human Trafficking webinar
 - Met with RBMS/TCM staff regarding reporting
 - Conducted a meeting regarding Hope Navigators and JJSIII positions
 - Participated in a meeting with OJA Finance regarding the new Walmart portal
 - Participated in a discussion with OCCY regarding juveniles and the SNAP program
 - Participated in a staffing with Lighthouse Group home
 - Participated in a transportation policy meeting
 - Participated in a meeting for mental health services for detention providers
 - Participated as a judge in the COJC talent program
 - Participated in a meeting regarding a new Independent Living program opening soon
 - Met with CWS regarding a dually involved youth
 - Participated in grand staffing at Mustang
 - Attended OMES Brightpath webinars for employees and managers

- Participated in discussions regarding upcoming group home meeting
 - Attended a Lunch and Learn program
 - Attended a “Centering Youth and Families” webinar
 - Attended a graduation ceremony at Thunder Ridge group home
 - Participated in a planning meeting regarding a new program manager position
 - Participated in a Quarterly Exec Team recharge meeting
 - Attended a graduation ceremony at SWOJC, 4 youth graduated
 - Participated in a meeting regarding the state plan for detention
- **Division Activities**
 - Jennifer Thatcher, JSD Program Assistant Administrator, had 37 GPS youth activations and monitoring for the month. She completed 8 URC Step Down/Extension requests and received two restitution applications. Ms. Thatcher also participated in multiple executive case staffings.
 - Rex Boutwell, Placement Program Manager, received 49 placement referrals and referred 33 youth to placement. He participated in 16 executive and placement case staffings.
 - Jennifer Creecy, JSD Federal Funding Program Field Rep, reviewed 670 Targeted Case Management notes for Title XIX reimbursement. Ms. Creecy processed one internal OJA audit. She provided support services to the Canadian County Juvenile Bureau regarding their TCM pilot program and met with Justice Benefits Inc. about TCM programing. Ms. Creecy conducted YLS/CMI training for new OJA workers and reviewed 3 parole reports.
 - Jeremy Evans, JSD Level E/Detention Program Manager, visited COJC, Scissortail Pointe, Scissortail Landing, Oklahoma County Detention Center, Tulsa Detention Center and Thunder Ridge Group Home. He participated in multiple executive case staffings, reviewed parole reports, and attended a policy task force meeting. He attended a District 1 staff meeting in Weatherford, attended an OJDA meeting and training regarding mental health and attended a PREA training.
 - **District Activity Highlights– From District 5 Supervisor Ron Coplan**

Northeastern State University contacted me regarding a Career Fair for their Criminal Justice students scheduled for April 12, 2022. The Career Fair was held at the Tahlequah Campus. A large percentage of applicants for positions in Eastern Oklahoma come from Northeastern.

Troy Bowline, longtime Assistant District Supervisor in District 5, retired the last day of March. Troy was responsible for 4 of the Counties in District 5. Troy was a supporter of his staff and a champion for the treatment of youth. So many times, when people talk about the system, they talk in terms of how punitive, and terrible it was. Troy, like many others, worked to get kids what they needed, when they needed it to become productive citizens. Different terms were used then, but the focus was not so different. He along with many others fought battles with prosecutors and Judges that many staff today might not be willing to do. Our system does not do much as far as praising the efforts of those that came before us. In this case that would be a travesty. He wanted to go out quietly and we honored that, knowing that the legacy he left us was anything but quiet. His legacy will live on with those staff that he influenced in this agency, and now those that have gone to work for tribal systems. The youth and families of Oklahoma are better off due to the work of Troy Bowline.

All Muskogee staff participated in the Youthful Offenders Report Writing training led by Ben Brown, Shel Millington, and Jennifer Minton. Staff gave positive reports on the training as well as the new process and format. We will now set up training for the rest of District 5 staff.

I participated in the process of re-writing High Risk Transportation Officers procedures, with particular emphasis on limited use of restraints. Dr. Grissom visited the office on his way to a weekend seminar at Northeastern that he was presenting.



Juvenile Detention Improvement Revolving Fund

Juvenile Detention Revolving Fund

10A O.S. § 2-7-401 – Juvenile Detention Improvement Revolving Fund

A. There is hereby created in the State Treasury a revolving fund for the Office of Juvenile Affairs to be designated the "Juvenile Detention Improvement Revolving Fund". The fund shall be a continuing fund, not subject to fiscal year limitations, and shall consist of all monies appropriated to the Juvenile Detention Improvement Revolving Fund and monies which may otherwise be available to the Office of Juvenile Affairs for use as provided for in this section.

B. All monies appropriated to the fund shall be budgeted and expended by the Office of Juvenile Affairs for the purpose of providing funds to counties to renovate existing juvenile detention facilities, to construct new juvenile detention facilities, to operate juvenile detention facilities and otherwise provide for secure juvenile detention services and alternatives to secure detention as necessary and appropriate, in accordance with state-approved juvenile detention standards and the State Plan for the Establishment of Juvenile Detention Services provided for in Section 2-3-103 of this title. The participation of local resources shall be a requirement for the receipt by counties of said funds and the Department shall establish a system of rates for the reimbursement of secure detention costs to counties. The methodology for the establishment of said rates may include, but not be limited to, consideration of detention costs, the size of the facility, services provided and geographic location. Expenditures from said fund shall be made upon warrants issued by the State Treasurer against claims filed as prescribed by law with the Director of the Office of Management and Enterprise Services for approval and payment.

Applications for FY2021 – awarded June 15, 2021

Request for Camera Systems

- Adds Safety and Security for residents and staff

LeFlore County Juvenile Detention Center

Request	\$7,500.00
Match	\$1,300.00
Total	\$8,800.00

Jim Powell, CEO of Sequoyah Enterprises, Inc., sent a letter dated March 28, 2022, to the LeFlore County Commissioners notifying them of their intent to cancel their contract effective April 29, 2022,.

Application Summary

Summary

LeFlore

(\$7,500.00)

Total

(\$7,500.00)



Next Generation Campus Updates & Proposed Change Orders

OJA Finance Report



FY-2022 Operation/Capital Budget Projections As of: 03/31/2022



\$68,753,210

Year-To-Date
Expenditures



\$28,050,792

Encumbrances



\$27,824,426

Balance as of
003/31/2022



\$17,147,113

Less: Remaining Payroll
Budget



\$120,029

Less: Remaining Travel
Budget



\$545,699

Less: Grant Funds



\$7,500,000

Less: Pending
Encumbrances



\$2,511,585

Available Balance as of
03/31/2022

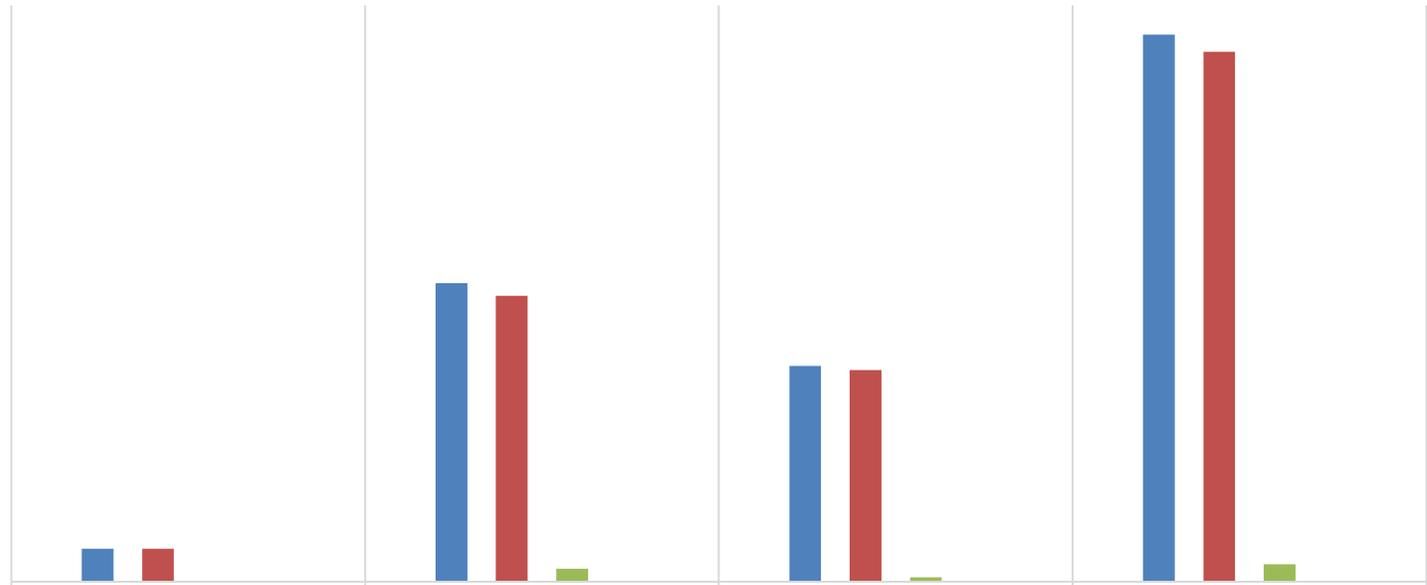


\$124,628,428

FY2022 Budget Work
Program

FY2022 Payroll Costs

As of: 03/31/2022



	Administration	Residential	Non-Residential	Total
■ YTD Budget	1,717,655	15,540,185	11,226,209	28,484,049
■ YTD Expenditures	1,704,002	14,874,526	11,010,759	27,589,287
■ YTD Variance-Expenditures to Budget	13,653	665,659	215,450	894,762
■ % Variance	0.8%	4.3%	1.9%	3.1%

General Revolving Fund Revenue As of: 03/31/2022

Revenue Source	FY-22 Budget	Budget to Date	Receipts	In-Transit	Over (Under) Budget
SSI and SSA	\$ 12,336	\$ 9,252	\$ 15,071	\$ -	\$ 5,819
Income from Rent	930	698	11,818		11,121
Charter School State Aid/Grants	833,052	624,789	704,446		79,657
School Breakfast/Lunch/Snacks Program	117,903	88,427	139,678	752	52,003
Refunds & Reimbursements <small>(includes CARES)***</small>	430,940	323,205	1,265,664		942,459
Sales	18,585	13,939	11,378		(2,560)
Child Support	150,730	113,048	108,603		(4,444)
Other Receipts	18,905	14,179	8,797		(5,382)
Total Revolving Funds	\$ 1,583,381	\$ 1,187,536	\$ 2,265,455	\$ 752	\$1,078,671

Federal Grants Revenue

As of:
03/31/2022

Source – FFP Revolving Fund	Projected Annual Revenue	Projected YTD Revenue	Actual Revenue	In-Transit	Variance
Residential Behavior Management Services (RBMS)	\$ 6,700,000	\$ 5,025,000	\$ 4,754,904	\$ 950,820	\$ 680,724
Targeted Case Management (TCM)	2,100,000	1,575,000	1,493,607	188,048	106,655
IV-E Shelter	100,000	75,000		147,556	72,556
Indirect Cost Reimbursement (OHCA)	100,000	75,000	47,661		(27,339)
Grants (Formula)	800,000	600,000	150,897		(449,103)
DAC-RSAT	180,000	135,000	42,844	20,106	(72,050)
Total	\$ 9,980,000	\$ 7,485,000	\$ 6,489,912	\$ 1,306,530	\$ 311,442

700 Fund Accounts As of: 03/31/2022



Established to account for all the funds a juvenile received or expended while in OJA custody.

Cash Balance as of 03/31/2022 was **\$7,574.11



Established to account for all the funds a juvenile received or expended while in OJA custody.

Cash Balance as of 03/31/2022 was **\$11,978.90



Established to account for all the funds a juvenile received or expended while in OJA custody.

Cash Balance as of 03/31/2022 was **\$1,325.13



Established to account for all the funds a juvenile received or expended while in OJA custody.

Cash Balance as of 03/31/2022 was **\$22,369.56

The Oklahoma Economy



Economic expansion for Oklahoma is still extremely healthy even after factoring in inflation!

March gross receipts of \$1.38 billion are up by almost 23% compared to the same month of last year. That is a record high for March collections. Twelve-month receipts of \$15.87 billion, also a record high, are up by more than 20 percent compared to the prior period.

The annual inflation rate hit 7.9% in February, up four-tenths of a percentage point from January. It is the highest rate since January of 1982. Combined energy prices are up 25.6%, while the cost of food for home consumption rose at an annual rate of 8.6 percent.

March gross receipts grew by double digits for individual and corporate income tax, and sales and use tax, and gross production collections. Motor vehicle receipts were up by 3.6%.

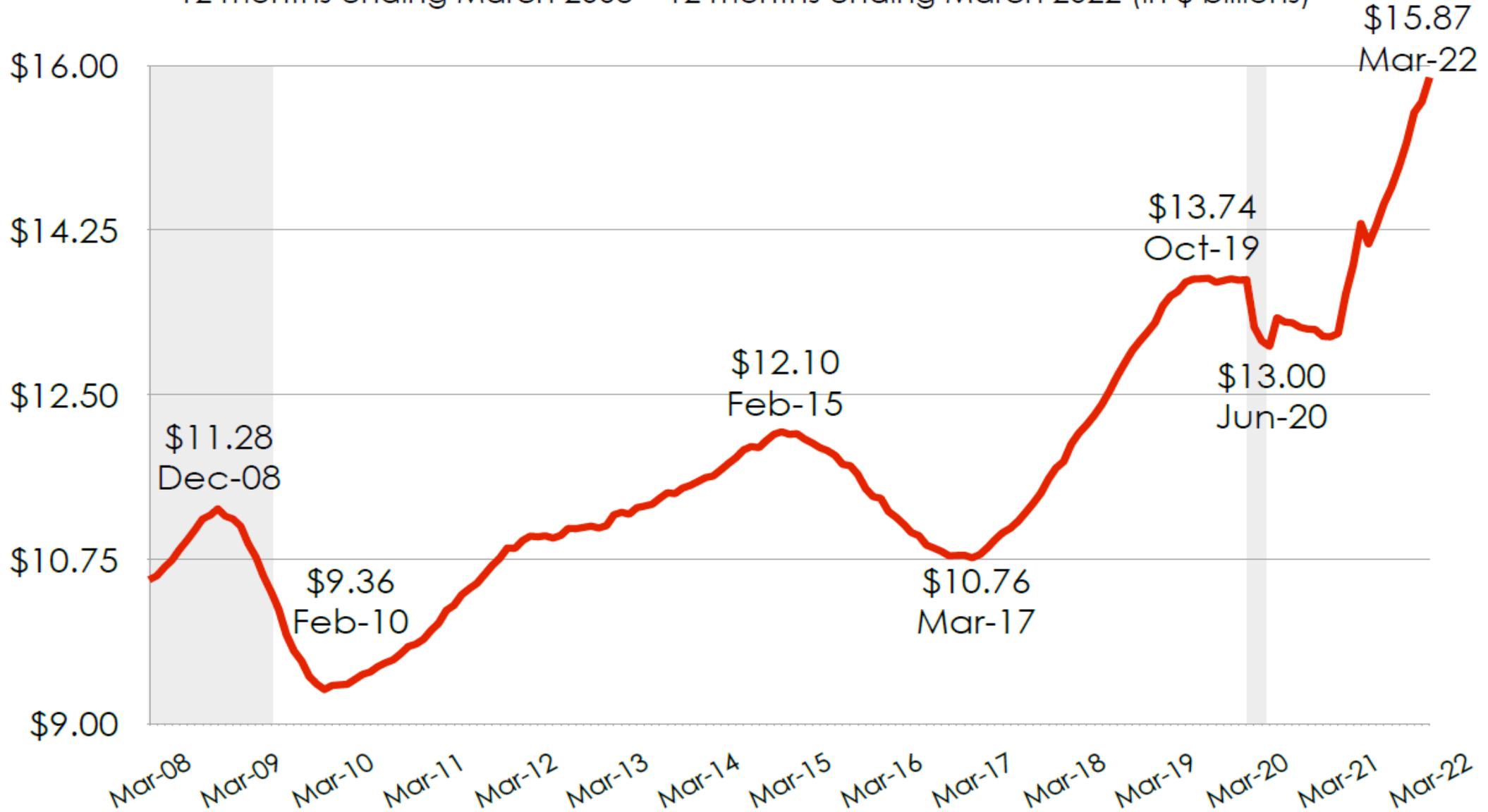
The Oklahoma unemployment rate in February was reported as 2.6% by the U.S. Bureau of Labor Statistics. That is down one-tenth of a percentage point from January. The U.S. jobless rate was listed as 3.8% in February, down from 4 percent in January.

The monthly Oklahoma Business Conditions Index rose slightly in March. The index for the month was set at 69.7, up from 68.1 in February. The outlook remains positive as numbers above 50 indicate expected expansion during the next three to six months.



12-Month Gross Receipts

12 months ending March 2008 – 12 months ending March 2022 (in \$ billions)



NOTE: Shaded area denotes U.S. recessions.

Sole Source Purchases As of: 03/31/2022

None to report.



Emergency Purchases As of: 03/31/2022

EMR#	Date	Vendor	Description	Location	Amount
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None to Report

Oklahoma Youth Academy Charter School Audit for 2021-22, FY2022



OKLAHOMA

**FINANCIAL STATEMENTS - REGULATORY BASIS
AND REPORTS OF INDEPENDENT AUDITOR**

**OKLAHOMA YOUTH ACADEMY NO. J-001
Oklahoma County, Oklahoma**

JUNE 30, 2021

Audited by

**WILSON, DOTSON & ASSOCIATES, P.L.L.C.
SHAWNEE, OK**

**OKLAHOMA YOUTH ACADEMY NO. J-001
Oklahoma County, Oklahoma**

**SCHOOL DISTRICT OFFICIALS
JUNE 30, 2021**

BOARD OF EDUCATION

Chairman	Karen Youngblood
Vice-Chairman	Dr. Mautra Jones
Member	Dr. Sidney Ellington
Member	Dr. Amy Emerson
Member	Honorable Janet Foss
Member	Dr. Stephen Grissom
Member	Timothy Tardibono
Member	Jenna Worthen

MINUTES CLERK

Audrey Rockwell

SCHOOL TREASURER

Kevin Clagg

SUPERINTENDENT

Melissa White

EXECUTIVE DIRECTOR OFFICE OF JUVENILE AFFAIRS

Rachel Holt

**OKLAHOMA YOUTH ACADEMY NO. J-001
Oklahoma County, Oklahoma**

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JUNE 30, 2021**

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WILSON, DOTSON & ASSOCIATES, P.L.L.C.

Certified Public Accountants

Members

American Institute of Certified Public Accountants

Oklahoma Society of Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

The Honorable Board of Education
Oklahoma Youth Academy No. J-001
Oklahoma County, Oklahoma

Report on the Financial Statements

We have audited the accompanying combined fund type financial statements-regulatory basis of the Oklahoma Youth Academy No. J-001, Oklahoma County, Oklahoma (the "School"), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Oklahoma State Department of Education to meet financial reporting requirements of the State of Oklahoma; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *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 the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1, the financial statements are prepared by the School on the basis of the financial reporting provisions of the Oklahoma State Department of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Oklahoma State Department of Education. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the School as of June 30, 2021, or the changes in its financial position, or, where applicable, its cash flows for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities, and fund balance arising from regulatory basis transactions of each fund type of the School as of June 30, 2021, and the revenues collected, expenditures paid and encumbered, and budgetary results, for the year then ended on the regulatory basis of accounting described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School’s basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Oklahoma State Department of Education in the format required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements, nor was a separate report issued for federal financial assistance, since the required threshold of \$750,000 or more in federal expenditures was not reached.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole on the regulatory basis of accounting described in Note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 4, 2022, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

Wilson, Dotson & Associates

Wilson, Dotson & Associates, PLLC

Shawnee, Oklahoma

April 4, 2022

OKLAHOMA YOUTH ACADEMY NO. J-001
Oklahoma County, Oklahoma

COMBINED STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE - REGULATORY BASIS
ALL FUND TYPES
JUNE 30, 2021

	<u>GOVERNMENTAL FUND TYPES</u>
	<u>GENERAL</u>
<u>ASSETS</u>	
Cash	\$ <u>328,326</u>
<u>LIABILITIES AND FUND BALANCE</u>	
Liabilities	\$ -
Fund Balance	
Unassigned	<u>328,326</u>
Total Liabilities and Fund Balance	<u>\$ 328,326</u>

The notes to the combined financial statements - regulatory basis are an integral part of this statement.

**OKLAHOMA YOUTH ACADEMY NO. J-001
Oklahoma County, Oklahoma**

**COMBINED STATEMENT OF REVENUES COLLECTED, EXPENDITURES,
AND CHANGES IN FUND BALANCE - REGULATORY BASIS - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2021**

	GOVERNMENTAL FUND TYPES
	GENERAL
Revenues collected:	
Local sources	\$ 50,648
State sources	2,439,362
Federal sources	360,737
Total revenues collected	2,850,747
Expenditures:	
Instruction	2,111,038
Support services	580,380
Operation of non-instructional services	175,858
Total expenditures	2,867,276
Excess of revenues collected over (under) expenditures	(16,529)
Fund balance, beginning of year	344,855
Fund balance, end of year	\$ 328,326

The notes to the combined financial statements - regulatory basis are an integral part of this statement.

OKLAHOMA YOUTH ACADEMY NO. J-001
Oklahoma County, Oklahoma

**COMBINED STATEMENT OF REVENUES COLLECTED, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -
REGULATORY BASIS - GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2021**

	GENERAL FUND			VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
Revenues collected:				
Local sources	\$ -	-	50,648	50,648
State sources	2,418,162	2,418,162	2,439,362	21,200
Federal sources	417,374	417,374	360,737	(56,637)
Total revenues collected	2,835,536	2,835,536	2,850,747	15,211
Expenditures:				
Instruction	-	2,111,038	2,111,038	-
Support services	-	580,380	580,380	-
Operation of non-instructional services	-	175,858	175,858	-
Unbudgeted	3,180,391	313,115	-	313,115
Total expenditures	3,180,391	3,180,391	2,867,276	313,115
Excess of revenues collected over (under) expenditures	(344,855)	(344,855)	(16,529)	328,326
Fund balance, beginning of year	344,855	344,855	344,855	-
Fund balance, end of year	\$ -	-	328,326	328,326

The notes to the combined financial statements - regulatory basis are an integral part of this statement.

OKLAHOMA YOUTH ACADEMY NO. J-001
Oklahoma County, Oklahoma

NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of the Oklahoma Youth Academy NO. J-001, Oklahoma County, Oklahoma (the “School”) conform to the regulatory basis of accounting, which is an other comprehensive basis of accounting prescribed by the Oklahoma State Department of Education and conforms to the system of accounting authorized by the State of Oklahoma. Accordingly, the accompanying financial statements are not intended to present the financial position and results of operations in conformity with accounting principles generally accepted in the United States of America. The School’s accounting policies are described in the following notes that are an integral part of the School’s financial statements.

A. Reporting Entity and Related Parties

The governing authority of the School is the Board of Juvenile Affairs (OJA Board), members of which are appointed by the Governor with the advice and consent of the Senate and in accordance with 10A O.S. § 2-7-101, governs the Office of Juvenile Affairs (OJA). As required by 10A O.S. § 2-7-601, OJA provides education and other services to juveniles assigned to its responsibility and placed in OJA-operated facilities. Prior to July 1, 2015, OJA had affected this responsibility through contracts with public school districts. Having received approval by the Oklahoma State Board of Education, pursuant to 70 O.S. § 3-132 and §3-134 of the Oklahoma Charter Schools Act, OJA opened and began operating the Oklahoma Youth Academy (OYA) on campuses in the Central Oklahoma Juvenile Center and the Southwest Oklahoma Juvenile Center. The governing body of OYA is composed of members of the OJA Board. Responsibility for all administrative and operational aspects of OYA resides with the Executive Director of OJA in accordance with 10A O.S. § 2-7-616. The School will operate as a Charter School under State Board sponsorship. The State Board receives all of the State Aid allocation and any other state-appropriated revenue generated by the students of the School and retains 5% of the State Aid allocations as a fee for administrative services rendered.

The School receives funding from state and federal government sources and must comply with the requirements of these funding sources. The School is currently included in the State of Oklahoma’s “reporting entity” as defined in Section 2100, Codification of Governmental Accounting and Financial Reporting Standards, since the School’s Board members are the Board members of the State Agency the Office of Juvenile Affairs, and the funds of the School are commingled with the funds of the Office of Juvenile Affairs.

The School is part of the public school system of Oklahoma under the general direction and control of the State Board of Education and is financially dependent on state of Oklahoma support. The general operating authority for the public school system is the Oklahoma School Code contained in Title 70, Oklahoma Statutes and the Oklahoma Charter Schools Act.

OKLAHOMA YOUTH ACADEMY NO. J-001
Oklahoma County, Oklahoma

NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

B. Mission

The School's mission is "To provide an individualized education which encompasses academic, social, emotional, and employment skills for highly challenged youth in a non-traditional setting. This will be accomplished by encouraging self-worth and determination in a supportive atmosphere with dedicated teachers and staff that will assist youth toward realizing their true potential..

C. Measurement Focus

The accounts of the School are organized and operate on the basis of funds. A fund is an independent fiscal accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The School has the following fund type:

Governmental funds – are used to account for most of the School's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of fixed assets (capital projects funds), and the servicing of general long-term debt (debt service funds). Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. All governmental type funds are accounted for using the Regulatory (Statutory) basis of accounting. All revenues from all sources, including entitlements, grants, and shared revenues are recognized when they are received rather than earned.

Expenditures are generally recognized when encumbered or reserved rather than at the time the related liability is incurred. Compensated absences and claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources. These practices differ from generally accepted accounting principles.

Governmental funds include the following fund type:

General fund – is the primary operating fund of the School. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. This is a budgeted fund, and any fund balances are considered as resources available for use. Major revenue sources include state funding passed through the Oklahoma State Board of Education, and various state and federal grants. Expenditures include all costs associated with the daily operations of the schools expect for programs funded for building repairs and maintenance, school construction, and debt service on bonds and other long-term

OKLAHOMA YOUTH ACADEMY NO. J-001
Oklahoma County, Oklahoma

NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

C. Measurement Focus – cont'd

debt. The General Fund also accounts for federal and state financed programs where restricted monies must be expended for specific programs. Project accounting is employed to maintain integrity for the various sources of these funds.

D. Basis of Accounting and Presentation

The School prepares its financial statements in a presentation format that is prescribed by the Oklahoma State Department of Education. This format is essentially the generally accepted form of presentation used by state and local governments prior to the effective date of GASB Statement No. 34, *Basic Financial Statements-Management's Discussion and Analysis for State and Local Governments* with certain modifications. This format differs significantly from that required by GASB 34.

The financial statements are essentially prepared on the basis of cash receipts and disbursements modified as required by the regulations of the Oklahoma State Department of Education as follows:

- Encumbrances represented by purchase orders, contracts, and other commitments for the expenditure of monies are recorded as expenditures when approved.
- Investments are recorded as assets when purchased.
- School supplies are recorded as expenditures and not as inventory assets.
- Warrants payable are recorded as liabilities when issued.
- Long-term debt is recorded in the General Long-Term Debt Account Group and not in the financial statements.
- Compensated absences are recorded as an expenditure and liability when the obligation is paid.
- Fixed assets are recorded in the General Fixed Asset Account Group and not in the financial statements. Fixed assets are not depreciated.

This regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, which require revenues to be recognized when they become available and measurable, or when they are earned, and expenditures or expenses to be recognized when the related liabilities are incurred for governmental fund types; and, when revenues are earned.

OKLAHOMA YOUTH ACADEMY NO. J-001
Oklahoma County, Oklahoma

NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

E. Assets, Liabilities, Fund Balances, Revenue and Expenditures

1. Deposits and Investments

State statutes govern a portion of the School's investment policy. Permissible investments for state and federal funds include direct obligations of the United States Government and Agencies; certificates of deposit of savings and loan associations, and bank and trust companies; savings accounts or savings certificates of savings and loan associations, and trust companies; and money market mutual funds regulated by the Securities and Exchange Commission and which investments consist of obligations of the United States, its agencies and instrumentalities, and investments in those items. Collateral is required for demand deposits and certificates of deposit for all amounts not covered by federal deposit insurance. Investments for a charter school are not restricted for privately-raised funds, or funds received from a donor or foundation.

2. Fair Value of Financial Instruments

The School's financial instruments include cash, and equity and fixed income investments. The School accounts for its equity and fixed income investments at fair value, in accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment pools*. Changes in unrealized gains (losses) on the carrying value of the investments are reported as a part of local sources of revenue in the accompanying combined statement of revenues collected, expenditures, and changes in fund balances – regulatory basis – all governmental fund types.

3. Estimates

The preparation of financial statements in conformity with the regulatory basis of accounting requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

4. Interfund Transactions

Interfund transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund or expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the fund that is reimbursed. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers.

5. Inventories

Inventories consist of minimal amounts of expendable supplies held for consumption. The value of consumable inventories at year-end is not material to the School's financial statements. The cost of inventories are recorded as expenditures when encumbered and purchased rather than when consumed.

OKLAHOMA YOUTH ACADEMY NO. J-001
Oklahoma County, Oklahoma

NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

E. Assets, Liabilities, Fund Balances, Revenue and Expenditures – cont'd

6. Fixed Assets

The School does not have any general fixed assets, and, accordingly, a General Fixed Asset Account Group required by the regulatory basis of accounting prescribed by the Oklahoma State Board of Education is not included in the financial statements. General Fixed assets that are purchased to use by the School are purchased by the OJA and OJA maintains the title to these assets.

7. Compensated Absences

The School provides vacation and sick leave benefits in accordance with Title 70 of the Oklahoma Statutes, Article 6-104, which provides for annual sick leave and personal business days. School policy allows certified employees to accumulate such days to a maximum number of days. None of the benefits are payable upon retirement or death. Accrued vacation and sick leave benefits are not reflected in the financial statements because such statements are prepared on the regulatory basis of accounting. This practice differs from generally accepted accounting principles.

8. Fund Balance Classifications

In the fund financial statements, governmental funds report the hierarchy of fund balances. The hierarchy is based primarily on the degree of spending constraints placed upon use of resources for specific purposes versus availability of appropriation. An important distinction that is made in reporting fund balance is between amounts that are considered *nonspendable* (i.e. fund balance associated with assets that are *not in spendable form*, such as inventories or prepaid items, long-term portions of loans and note receivables, or items that are legally required to be maintained intact (such as the corpus of a permanent fund)) and those that are *spendable* (such as fund balance associated with cash, investments or receivables).

Amounts in the *spendable* fund balance category are further classified as *restricted*, *committed*, *assigned* or *unassigned*, as appropriate.

Restricted Fund Balance – The fund balance should be reported as restricted when constraints placed on the use of resources are either:

- Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or
- Imposed by law through constitutional provisions or enabling legislation.

OKLAHOMA YOUTH ACADEMY NO. J-001
Oklahoma County, Oklahoma

NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

E. Assets, Liabilities, Fund Balances, Revenue and Expenditures – cont'd

Committed Fund Balance – The fund balance should be reported as committed for amounts that are useable only for specific purposes by formal action of the government's highest level of decision-making authority. Such amounts are not subject to legal enforceability (like restricted amounts), but cannot be used for any other purpose unless the government removes or changes the limitation by taking action similar to that which imposed the commitment.

Assigned Fund Balance – The fund balance should be reported as assigned for amounts that are *intended* to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by the governing body itself, or a subordinated high-level body or official who the governing body has delegated the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining spendable amounts (except negative balances) that are reported in governmental funds *other than the general fund*, that are neither restricted nor committed, and amounts in the general fund that are intended to be used for specific purposes in accordance with the provisions of the standard.

Unassigned Fund Balance – Unassigned fund balance is the residual classification for the general fund. This classification represents amounts that have not been assigned to other funds, and that have not been restricted, committed, or assigned to specific purposes within the general fund.

9. Local Revenues

Local sources of revenues include reimbursements and contributions.

10. State Revenues

Revenues from state sources for current operations are primarily governed by the state aid formula under the provisions of Article XVIII, Title 70, Oklahoma Statutes. The State Board of Education administers the allocation of state aid funds to schools. For purposes of funding, a charter school is considered a site within the school district in which the charter school is located. A charter school is to receive from the sponsoring district, the state aid revenue generated by its students for the applicable year, less up to 5% of the total, which may be retained by the sponsoring school district as a fee for the administrative services rendered.

After review and verification of reports and supporting documentation, the State Department of Education may adjust subsequent fiscal period allocations of money for prior year errors disclosed by review. Normally, such adjustments are treated as reductions or additions of revenue of the year when the adjustment is made.

The School receives revenue from the state to administer certain categorical educational programs. State Board of Education rules require that revenue earmarked for these programs

OKLAHOMA YOUTH ACADEMY NO. J-001
Oklahoma County, Oklahoma

NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

E. Assets, Liabilities, Fund Balances, Revenue and Expenditures – cont'd

be expended only for the program for which the money is provided and require that the money not expended as of the close of the fiscal year be carried forward into the following year to be expended for the same categorical programs. The State Department of Education requires that categorical educational program revenues be accounted for in the general fund.

The aforementioned state revenues are apportioned to the School's general fund.

11. Federal Revenues

Federal revenues consist of revenues from the federal government in the form of operating grants or entitlements. An operating grant is a contribution to be used for a specific purpose, activity or facility. A grant may be received either directly from the federal government or indirectly as a pass through from another government, such as the state. Entitlement is the amount of payment to which the School is entitled pursuant to an allocation formula contained in applicable statutes.

12. Instruction Expenditures

Instruction expenditures include the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location, such as a home or hospital, and in other learning situations, such as those involving co-curricular activities. It may also be provided through some other approved medium, such as television, radio, telephone and correspondence. Included here are the activities of teacher assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process. The activities of tutors, translators and interpreters would be recorded here. Department chairpersons who teach for any portion of time are included here. Tuition/transfer fees paid to other LEAs would be included here.

13. Support Services Expenditures

Support services expenditures provide administrative, technical (such as guidance and health) and logistical support to facilitate and enhance instruction. These services exist as adjuncts for fulfilling the objectives of instruction, community services and enterprise programs, rather than as entities within themselves.

14. Operation of Non-Instructional Services Expenditures

These expenditures are activities concerned with providing non-instructional services to students, staff or the community.

OKLAHOMA YOUTH ACADEMY NO. J-001
Oklahoma County, Oklahoma

NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

E. Assets, Liabilities, Fund Balances, Revenue and Expenditures – cont'd

15. Facilities Acquisition and Construction Services Expenditures

These expenditures consist of activities involved with the acquisition of land and buildings; remodeling buildings; the construction of buildings and additions to buildings; initial installation or extension of service systems and other built-in equipment; and improvements to sites.

16. Other Outlays Expenditures

A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These are classified as Other Outlays. These include debt service payments (principal and interest) and certain transfers of monies from one fund to another.

17. Other Uses Expenditures

Other uses expenditures include scholarships provided by private gifts and endowments; student aid and staff awards supported by outside revenue sources (i.e., foundations). Also, expenditures for self-funded employee benefit programs administered either by the School or a third-party administrator.

18. Repayment Expenditures

Repayment expenditures represent checks/warrants issued to outside agencies for refund or restricted revenue previously received for overpayment, non-qualified expenditures and other refunds to be repaid from School funds.

19. Memorandum Only – Total Columns

Total columns on the combined financial statements are captioned “memorandum only” because they do not represent consolidated financial information and are presented only to facilitate analysis. The columns do not present information that reflects financial position or results of operations in accordance with generally accepted accounting principles. Inter-fund eliminations have not been made in the aggregation of this data.

**OKLAHOMA YOUTH ACADEMY NO. J-001
Oklahoma County, Oklahoma**

**NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
June 30, 2021**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – cont'd

E. Assets, Liabilities, Fund Balances, Revenue and Expenditures – cont'd

20. Resource Use Policy

It is the School's policy for all funds that when an expenditure is incurred for purposes for which both restricted and unrestricted resources, including fund balances, are available, the School considers restricted amounts to be spent first before any unrestricted amounts are used. Furthermore, it is the School's policy when an expenditure is incurred for purposes for which committed, assigned, or unassigned resources, including fund balances, are available, the School considers committed amounts to be spent first, followed by assigned amounts and lastly unassigned amounts.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

The School is required by state law to prepare an annual budget. Under current Oklahoma Statutes, a formal Estimate of Needs (Budget) is required for all funds except for trust and agency funds. Budgets are presented for all funds that include the originally approved budgeted appropriations for expenditures and final budgeted appropriations as adjusted for supplemental appropriations and approved transfers between budget categories. The annual Estimate of Needs, when approved by the Board, becomes the legal budget. Supplemental appropriations, if required, were made during the year and are reflected on the budget vs. actual presentations shown as original budget and final budget.

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting – under which purchase orders and other commitments of resources are recorded as expenditures of the applicable fund – is utilized in all Governmental Funds of the School. Purchase orders or contracts document encumbrances for goods or purchased services. Under Oklahoma law, unencumbered appropriations lapse at year-end.

OKLAHOMA YOUTH ACADEMY NO. J-001
Oklahoma County, Oklahoma

NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
June 30, 2021

3. DETAILED NOTES CONCERNING THE FUNDS

Deposits and Investments

Custodial Credit Risk

Exposure to custodial credit risk related to deposits exists when the School holds deposits that are uninsured and uncollateralized; collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the School's name; or collateralized without a written or approved collateral agreement. Exposure to custodial credit risk related to investments exists when the School holds investments that are uninsured and unregistered, with securities held by the counterparty or by its trust department or agent but not in the School's name.

The School's policy as it relates to custodial credit risk is to secure its uninsured deposits for state and federal funds with collateral, valued at no more than market value, at least at a level of 100 percent of the uninsured deposits and accrued interest thereon. The investment policy and state law also limits acceptable collateral to U.S. Treasury and agency securities and direct obligations of the state, municipalities, counties, and school Schools in the state of Oklahoma, surety bonds, and letters of credit. As required by Federal 12 U.S.C.A., Section 1823(e), all financial institutions pledging collateral to the School must have a written collateral agreement approved by the board of directors or loan committee.

At June 30, 2021 the School held deposits of approximately \$328,326 in designated accounts with the Oklahoma State Treasurer's office. These deposits were covered by \$250,000 Federal Depository Insurance (FDIC), with any funds in excess of that amount during the year secured with direct obligations of the U.S. Government insured or collateralized with securities held by the State Treasurer.

Investment Credit Risk

The School's investment policy is based on an understanding of the risks in investing, the need to make compromises in choosing assets, investment goals, expectations of investment return, and the benefits of diversification.

Investment credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation. The School's investment policy dictates a low tolerance for the risk of loss of funds that are needed for the current year. The investment objective for these funds is preservation of capital. An amount for liquidity requirements equal to at least three (3) months of funding are to be held in assets that have a minimal risk of capital loss (i.e., short-term treasury securities, money market accounts, money market mutual funds and/or FDIC insured certificates of deposit). The tolerance for the risk of loss on excess funds is moderate. The investment objective for these funds is growth and income. Funds are to be invested to balance the desire of the School to maximize expected returns within prudent levels of risk.

**OKLAHOMA YOUTH ACADEMY NO. J-001
Oklahoma County, Oklahoma**

**NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
June 30, 2021**

3. DETAILED NOTES CONCERNING THE FUNDS – cont'd

Deposits and Investments – cont'd

Investment Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The School does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The School had no investment interest rate risk as defined above.

Concentration of Investment Credit Risk

Exposure to concentration of credit risk is considered to exist when investments in any one issuer represent a significant percent of total investments of the School. Investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments are excluded from this consideration. The School places no limit on the amount it may invest in any one issuer.

At June 30, 2021, the School had no concentration of credit risk as defined above.

4. OTHER INFORMATION

A. Risk Management

The School is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; or acts of God. The School purchases commercial insurance to cover these risks, including general and auto liability, property damage, and public officials liability. Settled claims resulting from these risks have not exceeded the commercial insurance coverage in the past fiscal year.

B. Contingent Liabilities

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the School expects such amounts, if any, to be immaterial.

OKLAHOMA YOUTH ACADEMY NO. J-001
Oklahoma County, Oklahoma

NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
June 30, 2021

4. OTHER INFORMATION

C. Employee Retirement System and Plan

Description of Plan

The School participates in the state-administered Oklahoma Teachers' Retirement System, which is a cost sharing, multiple-employer defined benefit public employee retirement system (PERS), which is administered by the Board of Trustees of the Oklahoma Teachers' Retirement System (the "System"). The System provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Title 70 Section 17 of the Oklahoma Statutes establishes benefit provisions and may be amended only through legislative action. The Oklahoma Teachers' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Oklahoma Teachers' Retirement System, P.O. Box 53624, Oklahoma City, OK 73152 or by calling 405-521-2387.

Basis of Accounting

The System's financial statements are prepared using the cash basis of accounting, except for accruals of interest income. Plan member contributions are recognized in the period in which the contributions are made. Benefits and refunds are recognized when paid. The pension benefit obligation is a standardized disclosure measure of the present value of pension benefits. This pension valuation method reflects the present value of estimated pension benefits that will be paid in future years as a result of employee services performed to date and is adjusted for the effect of projected salary increases. There are no actuarial valuations performed on individual school districts. The System has an under-funded pension obligation as determined as part of the latest actuarial valuation.

Funding Policy

The School, the State of Oklahoma, and the participating employees make contributions. The contribution rates for the School and its employees are established by and may be amended by Oklahoma Statutes. The rates are not actuarially determined. The rates are applied to the employee's earnings plus employer-paid fringe benefits. The required contribution for the participating members is 7.00% of covered compensation. Additionally, OTRS receives "federal matching contributions" for positions whose funding comes from federal sources or certain grants. The matching contribution rate was 7.70%. Contributions received by the System from the State of Oklahoma are from 3.50% of its revenues from sales taxes, use taxes, corporate income taxes and individual income taxes. The School's employer contribution rate was 9.50%. The School is allowed by the Oklahoma Teachers' Retirement System to make the required contributions on behalf of the participating members.

Annual Pension Cost

The School's total contributions for 2021, 2020 and 2019 were \$385,724, \$420,723 and \$343,193, respectively.

OKLAHOMA YOUTH ACADEMY NO. J-001
Oklahoma County, Oklahoma

NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
June 30, 2021

4. OTHER INFORMATION – cont'd

D. Surety Bonds

The superintendent, treasurer and encumbrance clerk are bonded through the State of Oklahoma's Government Crime Policy for the penal sums of \$100,000, each, terms beginning July 1, 2020 and ending July 1, 2021.

The minutes clerk is bonded through the State of Oklahoma's Government Crime Policy for the penal sum of \$50,000, term beginning July 1, 2020 and ending July 1, 2021.

E. Related Party Transactions

1. The School received funding in the amount of \$1,679,432 from OJA. This represents 59% of the revenue received for the year ended June 30, 2021. Significant changes in the funding from OJA could have a favorable or unfavorable impact on the operating results of the School.

2. The School has a contract with Oklahoma State Board of Education (the "Board") to sponsor the School under the provisions of the Charter School Act under Title 70 of the Oklahoma Statutes. The Board provided funding to the School under the provisions of Oklahoma Statutes and rules of the State Department of Education as described in Note 1. Funding is based on the School's enrollment as calculated by the State Department of Education minus a percentage retained by the Board as an administration fee. The percentage retained was 5% through December 2020, then 3% for the remainder of the fiscal year. Payments of the funding to the School by the Board are included as state sources in the accompanying statements in the amount of \$753,749 for the year ended June 30, 2021. These funds accounted for 26% of the revenues collected by the School for the year ended June 30, 2021.

OKLAHOMA YOUTH ACADEMY NO. J-001
Oklahoma County, Oklahoma

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Project Number</u>	<u>Approved Amount</u>	<u>Balance at July 1, 2020</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Balance at June 30, 2021</u>
<u>U.S. Department of Education:</u>							
<u>Passed Through Oklahoma State Department of Education:</u>							
Title I	84.010	511	\$ 49,218	-	35,403	48,679	539
Title ID, Neglected and Delinquent	84.010	531	205,278	-	90,772	199,858	5,420
Title ID, Neglected and Delinquent 2019-20 - Note 1	84.010	799	-	-	40,164	-	-
Title I Cluster			<u>254,496</u>	<u>-</u>	<u>166,339</u>	<u>248,537</u>	<u>5,959</u>
IDEA-B Discretionary Professional Development - OSDE	84.027	613	200	-	-	-	200
COVID Assistance	84.027	617	2,688	-	2,638	2,638	50
IDEA-B Flow Through	84.027	621	29,838	-	13,484	29,664	174
Special Education Cluster			<u>32,726</u>	<u>-</u>	<u>16,122</u>	<u>32,302</u>	<u>424</u>
Title IIA, Teacher and Principal Training and Recruitment	84.367	541	16,451	-	-	13,000	3,451
Title V, Subpart 2 Rural/Low Income Schools	84.358	586	4,520	-	-	-	4,520
Title IVA, Student Support and Academic Enrichment Grant	84.424A	552	10,000	-	7,296	10,000	-
COVID-19 ESSER II Formula Funding	84.425D	793	158,877	-	-	-	158,877
Sub Total			<u>189,848</u>	<u>-</u>	<u>7,296</u>	<u>23,000</u>	<u>166,848</u>
Total U.S. Department of Education			<u>477,070</u>	<u>-</u>	<u>189,757</u>	<u>303,839</u>	<u>173,231</u>
<u>U.S. Department of Agriculture:</u>							
<u>Passed Through Oklahoma State Department of Education:</u>							
School Breakfast Program	10.553	764	-	2,255	52,807	53,991	1,071
National School Lunch Program	10.555	763	-	3,348	100,600	102,355	1,593
National School Lunch Program Equipment Assistance Grant	10.579	791	-	-	17,573	17,573	-
Child Nutrition Cluster			<u>-</u>	<u>5,603</u>	<u>170,980</u>	<u>173,919</u>	<u>2,664</u>
Total U.S. Department of Agriculture			<u>-</u>	<u>5,603</u>	<u>170,980</u>	<u>173,919</u>	<u>2,664</u>
Total Expenditures of Federal Awards			<u>\$ 477,070</u>	<u>5,603</u>	<u>360,737</u>	<u>477,758</u>	<u>175,895</u>

OKLAHOMA YOUTH ACACEMMY NO. J-001
Oklahoma County, Oklahoma

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

Note 1: This amount represents reimbursement for prior year expenditures which was not received until the current fiscal year.

Note 2: **Basis of Presentation** - The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the District under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended and does not present the financial position, changes in net assets, or cash flows of the District.

Note 3: **Summary of Significant Accounting Policies** - Expenditures reported on the Schedule are reported on the regulatory basis of accounting consistent with the preparation of the combined financial statements, except for nonmonetary assistance. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The District has elected not to use the 10 percent de minimus indirect cost rate allowed under the Uniform Guidance.

WILSON, DOTSON & ASSOCIATES, P.L.L.C.

Certified Public Accountants

Members

American Institute of Certified Public Accountants

Oklahoma Society of Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Board of Education
Oklahoma Youth Academy No. J-001
Oklahoma County, Oklahoma

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying fund type financial statements-regulatory basis, within the combined financial statements, of the Oklahoma Youth Academy No. J-001, Oklahoma County, Oklahoma (the "School"), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the School's combined financial statements, and have issued our report thereon dated April 4, 2022. The report on these financial statements was adverse with respect to the presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America because the presentation followed the regulatory basis of accounting for Oklahoma school districts and did not conform to the presentation requirements of the Governmental Accounting Standards Board.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Wilson, Dotson & Associates

Wilson, Dotson & Associates, PLLC

Shawnee, Oklahoma

April 4, 2022

**OKLAHOMA YOUTH ACADEMY NO. J-001
Oklahoma County, Oklahoma**

**FINDINGS RELATED TO FINANCIAL REPORTING
FOR THE YEAR ENDED JUNE 30, 2021**

There were no material weaknesses or instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**OKLAHOMA YOUTH ACADEMY NO. J-001
Oklahoma County, Oklahoma**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2021**

There were no prior year findings.

OKLAHOMA YOUTH ACADEMY NO. J-001
Oklahoma County, Oklahoma

SCHEDULE OF ACCOUNTANT'S PROFESSIONAL LIABILITY INSURANCE AFFIDAVIT
FOR THE YEAR ENDING JUNE 30, 2021

State of Oklahoma)
)ss
County of Pottawatomie)

The undersigned auditing firm of lawful age, being first duly sworn on oath says that said firm had in full force and effect Accountant's Professional Liability Insurance in accordance with the "Oklahoma Public School Audit Law" at the time of audit contract and during the entire audit engagement with the Oklahoma Youth Academy for the audit year 2020-21.

Wilson, Dotson & Associates, P.L.L.C.
Auditing Firm

Pamela R. Dotson

by _____
Authorized Agent

Subscribed and sworn to before me this 4th day of April, 2022.

Lisa Cook

Notary Public (Commission #11002236)
My commission expires March 10, 2023

LISA COOK
NOTARY PUBLIC - STATE OF OKLAHOMA
MY COMMISSION EXPIRES MAR. 10, 2023
COMMISSION # 11002236

Oklahoma Youth Academy Charter School (OYACS)



OKLAHOMA

Oklahoma Youth Academy Charter School Combined Statement of Revenue, Expenditures and Fund Balances School Year 2021-2022 as of March 31, 2022		OJA General and Revolving Funds	Fund 25000	Totals as of 03/31/2022	COJC (972)	SOJC (975)	Total
Revenues							
State Aid	\$ -	\$ 374,295.44	\$ 374,295.44	\$ 187,147.71	\$ 187,147.73	\$ 374,295.44	
IDEA-B Flow through		16,180.35	16,180.35	8,090.17	8,090.18	16,180.35	
Alternative Ed Grant		92,810.34	92,810.34	46,405.17	46,405.17	92,810.34	
Redbud School Funding Act		10,784.67	10,784.67	5,392.33	5,392.34	10,784.67	
Title I N&D		109,085.95	109,085.95	43,677.92	65,408.03	109,085.95	
Title IA		13,276.36	13,276.36	6,638.18	6,638.18	13,276.36	
Title IIA		13,000.00	13,000.00	6,500.00	6,500.00	13,000.00	
Title IV-A LEA		2,704.00	2,704.00	1,352.00	1,352.00	2,704.00	
Textbooks/Ace Technology		5,771.20	5,771.20	2,885.60	2,885.60	5,771.20	
Child Nutrition Program _Operation/Admin Cost		3,563.94	3,563.94	1,781.97	1,781.97	3,563.94	
Child Nutrition Program _Breakfast		44,501.38	44,501.38	21,416.58	23,084.80	44,501.38	
Child Nutrition Program _Lunches and Snacks		95,176.21	95,176.21	45,802.58	49,373.63	95,176.21	
Office of Juvenile Affairs **	879,412.59		879,412.59	454,884.32	424,528.27	879,412.59	
Total Revenues	\$ 879,412.59	\$ 781,149.84	\$ 1,660,562.43	\$ 831,974.53	\$ 828,587.90	\$ 1,660,562.43	
Expenditures							
Equipment and Library Resources	\$ 56,847.08		\$ 56,847.08	\$ 29,432.94	\$ 27,414.14	\$ 56,847.08	
Operational Expenses	48,043.55	161,108.55	209,152.10	123,508.44	85,643.66	209,152.10	
Payroll Expenses	766,192.08	747,764.15	1,513,956.23	712,365.06	801,591.17	1,513,956.23	
Professional Fees	1,000.00	-	1,000.00	450.00	550.00	1,000.00	
Training and Travel	7,329.88	-	7,329.88	2,063.73	5,266.15	7,329.88	
Total Expenditures	\$ 879,412.59	\$ 908,872.70	\$ 1,788,285.29	\$ 867,820.17	\$ 920,465.12	\$ 1,788,285.29	
Excess of Revenues Over (Under) Expenditures	\$ -	\$ (127,722.86)	\$ (127,722.86)	\$ (35,845.64)	\$ (91,877.22)	\$ (127,722.86)	
Fund Balances July 1, 2021	-	328,325.95	247,555.17	205,638.47	122,687.48	328,325.95	
Fund Balances 2021-2022 School Year	\$ -	\$ 200,603.09	\$ 119,832.31	\$ 169,792.83	\$ 30,810.26	\$ 200,603.09	
**OJA Funds							
		COJC (972)	SOJC (975)	Total			
Fund 19101/19111	\$	17,737.58	\$ 7,398.41	\$ 25,135.99			
Fund 19201	\$	391,682.53	\$ 384,470.00	\$ 776,152.53			
Fund 20000	\$	29,301.95	\$ 31,325.27	\$ 60,627.22			
Fund 41000	\$	16,162.26	\$ 1,334.59	\$ 17,496.85			
	\$	454,884.32	\$ 424,528.27	\$ 879,412.59			

**Office of Juvenile Affairs
Oklahoma Youth Academy
Encumbrances for Approval - School Year 2021-2022
April 19, 2022, Board Meeting**

Encumbrance#	Product Description	Quantity	Vendor	Justification	Unit Cost	COJC	SOJC	Total
2022-58	Lease of copier, maintenance-6,000 copies @ \$0.0111 and base lease for 36 months x \$55.28	estimated 3-year	Standley Systems	Lease of copier for OYACS for effective business practices of data processing as in making duplicates, produce, scan and fax of required documents for students and other suppliers/vendors.		\$3,500.00		\$3,500.00

E-Rate Requests, 2022-23 Funding Year

471 App #	FRN	Service Provider	SPIN	Category	Pre-Disc Amount	Disc	Requested Amount	Applicant Share
221006442	2299006811	OneNet (Oklahoma State Regents)	143015254	Data Transmission And/or Internet Access	13,308.00	90%	11,977.20	1,330.80
	2299006815	OneNet (Oklahoma State Regents)	143015254	Data Transmission And/or Internet Access	35,748.00	90%	32,173.20	3,574.80
Totals for 471 App # 221006442:					49,056.00		44,150.40	4,905.60
Totals for Billed Entity # 16081729:					49,056.00		44,150.40	4,905.60

OYACS Administration Report



OKLAHOMA



QUESTIONS