

May 28, 2024

Board of Juvenile Affairs Meeting





Council for State Governments
Report



To: Director Jeffrey Cartmell, Office of Juvenile Affairs

From: The Council of State Governments (CSG) Justice Center

Date: May 28, 2024

Re: Findings and Recommendations from 2024 Oklahoma Youth Justice Summit

On March 25-26, 2024, the CSG Justice Center partnered with Oklahoma state leaders to facilitate the Oklahoma Youth Justice Summit. The goal of the Summit was to identify strengths, challenges, and opportunities for improving public safety and outcomes for youth in or at risk of involvement in the youth justice system. During the Summit, we conducted listening sessions with an array of system stakeholders, including Office of Juvenile Affairs client facing staff and supervisors, law enforcement, prosecutors and public defenders, judges, tribal juvenile justice staff, leadership from the Office of Juvenile Affairs and other state and county agencies serving youth and families, service providers, and youth and families with lived experience. We also reviewed publicly available data on Oklahoma's youth arrests, detentions, commitments, and behavioral health. This memo summarizes our key findings and recommendations.

Key Findings

Strengths

Key strengths of Oklahoma's approach to youth justice cited by different stakeholders include:

1. Growing effort to establish a shared vision and research-based approach to youth justice statewide, with valuable leadership and support from OJA, legislators, and Governor's office committed to evidence-based public safety strategies.
2. Establishment of crisis intervention centers, implementation of mobile crisis, and statewide rollout of Functional Family Therapy to address youths' growing behavioral health needs.
3. Use of the YLS risk assessment screening and assessment tools to guide diversion and dispositional decisions and a detention screening tool to inform detention decisions.
4. Reduction in detention/placement over the last two decades and closure of all but one secure placement facility.
5. Increasing use of data to drive decisions and building analytical dashboards to try and better track youth and system outcomes.

Barriers and Challenges

A diverse array of system stakeholders identified a similar set of core barriers and challenges that undermine public safety and youth outcomes, including:

1. Lack of statewide strategy and investment in continuum of community-based, research-based, adolescent prevention, behavioral health, and violence prevention services.



Upwards of 80% of Oklahoma youth arrested over the last decade committed non-person offenses, with many pushed into the justice system not because they are a public safety risk but because they need services. At the same time, Oklahoma, like the rest of the country, is struggling with rising adolescent behavioral health issues. In 2021, 31% of Oklahoma high school students reported that their “mental health was most of the time or always not good in the last month,” and 32% of females and 15% of males reported considering suicide at some point during that year.

However, community-based behavioral health services, particularly more intensive services or services for moderate or higher risk youth, are almost non-existent, and as a result, youth with behavioral health issues are ending up in local detention and OJA placements that may not have the appropriate staff or services to address their complex needs. The limitations in behavioral health services are magnified in rural areas, where transportation, fewer numbers of children/economies of scale issues, and less resources make it more challenging for Youth Service Agencies and other providers to address the myriad needs of youth and families.

- A. Funding challenges further inhibit the availability and accessibility of intensive behavioral health services for young people in the juvenile justice system. Funding for Youth Service Agencies does not typically cover more intensive community-based in-home services, and some of these agencies are not utilizing Medicaid funding. Further, some in-patient behavioral health agencies receiving state funds are rejecting treating youth because they are justice involved, even if they meet the agency’s mental health criteria.
- B. While crisis services for youth and families have expanded in recent years, the availability and responsiveness of mobile crisis in a timely way is inconsistent across the state, and Crisis Intervention Centers are not always perceived to be effective. For example, some jurisdictions reported that crisis services won’t respond to youth with juvenile justice involvement, others said these services were quick and responsive, and others said that it could take up to 48 hours for a response.

Beyond limitations in behavioral health treatment, the larger service infrastructure is not matching the full array of needs of youth in the juvenile justice system, and there are concerns around consistency in the quality of services currently offered. YSAs have multiple funders and offer mostly low-level services (first time offender, truancy, counseling, etc.) The limited-service continuum makes it challenging for families to get help with a struggling adolescent before youths’ behaviors escalate and they end up in the youth justice, child welfare, or other system. Service gaps and challenges identified include overall services for moderate or higher risk youth, services for girls across the continuum, family engagement, mentoring, and other services proven to mitigate violence and reduce recidivism, such as the use of restorative justice

and credible messengers. Additionally, services are not always adhering to principles of evidence-based practices in the following ways:

- A. Limited cultural responsivity in program development, service delivery, and ensuring that staff working with young people are reflective of the population served.
 - B. Young people in the juvenile justice system, child welfare system, general at-risk youth, and other populations are often mixed in the same prevention programming, as are different age groups and genders, where it's not always appropriate.
 - C. Youth Service Agencies and service providers face numerous barriers to implementing evidence-based practices, including limited resources, staff training and certification, and retaining higher quality staff due to competition with other agencies that offer higher compensation packages.
2. Reentry planning and transitional supports available for youth exiting OJA custody is inconsistent, and there is a lack of clarity around reentry policies and the roles and responsibilities of staff involved.

Most stakeholders discussed the state's reentry system as one of the primary pieces of the juvenile justice continuum that needs strengthening, describing the lack of a clear reentry planning process, confusion around roles between OJA staff within placement versus community-based workers, reentry planning starting too late into a youth's placement, and general disconnection between programming in placement and community-based services. These challenges make it difficult to provide young people and their families with timely access to needed and targeted transitional services upon release.

- A. Overall, transitional services in facilities and in the community are not robust enough to meet the needs of youth, particularly the older population that is looking to transition to independence. This includes limited transitional housing options, limited prosocial, mentoring, tutoring, substance use, and family engagement services, and life skills programming such as financial literacy. Additionally, young people described the need for more safety planning prior to returning to the community.
- B. Several policies also inhibit successful reentry for youth returning to the community from juvenile justice placements.
 - i. Education credits are not being honored or transferred, and youth are not always enrolled in school prior to their release. Additionally, youth are often not allowed to return to their home school. This results in youth having to repeat courses or pursue their GEDs in lieu of a high school diploma.
 - ii. Beyond education, youth and families reported the record expungement process as challenging to navigate.
 - iii. Electronic monitoring and other release conditions can prevent young people from being able to gain employment or participate in social or



athletic activities, and the monitors create a stigma for young people around their peers and in school. Additionally, youth and families reported that other conditions such as curfew or not being able to stay over at friends' houses were unrealistic and overly punitive.

- iv. Under current statute, youthful offender information, including pictures, can be released publicly, even though these young people are under the age of 18.

- 3. Detention and OJA placement facilities are struggling with several increasing challenges, including a rise in the level of acuity in youths' behavioral health needs, staff hiring and retention issues, and limited quality assurance and capacity to ensure that youth needs are being addressed.

Oklahoma has greatly reduced the number of youths that are ending up in detention and out-of-home placement. However, the current population that remains in facilities have more intensive behavioral health and developmental needs and are often cycling in and out of various placements repeatedly. Stakeholders report that many of these youth are ending up in facilities because of their needs, and not because they are a public safety risk. These placements cost taxpayers hundreds of thousands of dollars more per youth than community-based alternatives, and nationally, have proven to produce worse public safety and youth outcomes.

- A. Staffing challenges, including pay, training, and retention issues, have greatly impacted the types of programming and treatment that are available at COJC. Staff and supervisors described not being trained or qualified to support the more acute population or young people that have developmental disabilities. Additionally, certain clinical, crisis, and medical staff are only available on-call on weekends and evenings, yet residential staff are not trained to provide treatment or help kids navigate mental health crises when immediate care is needed.
 - i. Staff at COJC report having multiple incidents occurring each day at the facility and described a need for additional training and resources to ensure safe conditions of staff and youth.
 - ii. COJC has very limited family engagement strategies beyond visitation. And, for many families, transportation and economic concerns hinder their ability to participate in team meetings or visitation.
- B. Stakeholders report inconsistencies in OJA policies, or a lack of transparency, around how out-of-home placement decisions are made. There is confusion around how different placement types differ, what they offer, what makes youth eligible or ineligible for certain types of placements, and how youth can be released or transferred. Additionally, there seems to be limited information sharing and communication taking place between placements about the young people they are serving, such as the youth's previous placements, risk and needs information,

interventions or services, etc. As a result, youth are ending up in facilities/homes where the level of care cannot meet their needs, and youth matched inappropriately are hindering the programs and other kids' progress.

- C. Stakeholders reported inconsistencies with how detention is used and raised significant concerns with staffing challenges and conditions of confinement inside detention facilities, including allegations against staff including abuse, drug use with youth, and mismanagement of youth's medical needs.
 - i. There are limited alternatives to detention available, and in many jurisdictions, judges expressed that detention is usually their only option.
 - ii. Rural jurisdictions are increasingly challenged with detention staffing shortages, hiring quality and specialized staff, staff wellness issues, and longer lengths of stay for kids due to court and placement back logs and waiting lists.
 - iii. Inconsistencies also exist in the understanding of how detention can be used for technical violations, with some youth spending significantly more time in detention than the five-day policy.
 - iv. Youthful offenders in detention in Bureau counties do not have an assigned case manager, often not having anyone responsible for checking in with them while they are awaiting trial or placement.
 - v. Stakeholders also shared that youth taking certain prescription medication are required to be weaned off to be admitted to detention because the facility does not have access to medical care.

4. There are still additional opportunities to strengthen the consistent use of research-based policies and practices in Oklahoma's youth justice system.

Oklahoma has made great strides in adopting and implementing research-based policies and practices, such as the use of risk screening and assessment tools, the rollout of FFT, and keeping additional youth in the community, among others. Yet, OJA, court systems, county juvenile bureaus, providers, and others still struggle to ensure fidelity in implementation of research-based approaches, and experiences for youth may vary depending on where they reside.

Important gaps remain, including:

- A. Lack of diversion requirements/guidelines.
- B. Lack of dispositional guidelines, matrices, or other support tools to guide dispositional and lengths of stay decisions in the community/placement.
- C. Inconsistencies in use of screening and assessment tools, and the ability for judicial overrides with limited accountability. A few jurisdictions reported not using the YLS risk assessment instrument or a detention screening tool, frontline staff are not confident that these tools are being utilized correctly, and judges and attorneys reported not seeing the results or using the results to inform decisions.

- D. No uniform statewide public defense system and inconsistent appointment of counsel, including on INS cases.
- E. Many courts experience long lag times coming out of the pandemic, with jurisdictions reporting over a month in some instances to adjudicate for simple misdemeanor offenses. And many kids, particularly youthful offenders, are in detention for long periods of time, some over a year, because of the lengthy court process.

4. Insufficient commitment to a developmentally appropriate approach to youth justice

Research shows that most youth 12 and under are not competent to understand court proceedings and are more effectively served outside of the court system. However, Oklahoma does not have a minimum age for juvenile court jurisdiction nor a minimum age for competency. Youth in Oklahoma can also still be referred to municipal or juvenile court for a status offense, which varies widely by jurisdiction.

- A. While Oklahoma does not have a minimum age of juvenile court jurisdiction, there is an internal practice around a minimum age for secure care – 15 years old for youth with a misdemeanor offense and 13 years old for a felony offense. This practice can be built upon to establish minimum ages across court jurisdiction, detention, probation, and non-secure placement, and to build up a service system that can support these younger children.
- B. Children in Need of Supervision (INS) is not being consistently utilized. Stakeholders expressed the desire to use this legal designation to intervene earlier with young people and prevent juvenile delinquency cases. Further, tribal courts reported not receiving INS cases from county courts.
- C. Stakeholders reported concerns about how courts are responding to youth’s competency to stand trial, including a lack of access to evaluators and remediation services and judicial and attorneys use of overrides of expert evaluations/opinions.
- D. There is a lack of training and information for judges and attorneys on youth development, along with tools to inform decision making such bench cards on the youthful offender statute and detention statute, results from risk and need assessments, service and facility outcomes, recidivism rates, family engagement strategies, and others.
- E. Youthful Offenders can be bridged into the adult system for behavioral issues in placement or for not making progress on their case plans.

5. Absence of statewide attention to and strategies for reducing disparities.

Finally, stakeholders shared that Oklahoma does not have a statewide strategy for reducing racial/ethnic and other types of system disparities or for improving the availability, quality, and cultural competence of services for adolescents of color. Stakeholders reported limited conversations taking place beyond the State Advisory Group and few opportunities to review data to tackle disparities. There is also a lack of diversity in staffing, in terms of community-based providers, supervisory staff, and line staff working directly with young people that are not reflective of the population being served. Tribes are currently developing their own juvenile justice systems which presents a ripe opportunity for relationship building, collaboration on policies, coordination of services, and alignment in data tracking.

Recommendations for Improving Public Safety and Youth Outcomes

We propose the following priority recommendations for Oklahoma to improve public safety and youth outcomes, reduce geographic/racial and other disparities, and more efficiently use limited resources. For each recommendation, we propose both large-scale as well as more discrete options.

1. Invest in a statewide cross-systems approach to adolescent community-based prevention, behavioral health, and violence prevention services.

Large-Scale

- A. Launch a strategic planning process to develop, fund, and ultimately implement a statewide system of community-based services for adolescents. This process could include legislative and/or governor authorization of a cross-systems planning committee that is charged within 12 months for developing a set of legislative, appropriation, and practice recommendations for the 2026 legislative session. The group should be charged with:
 - i. Quantifying the population in need and gaps in community-based services and funding, including for different populations/communities.
 - ii. Reviewing how existing state funding (e.g. youth justice, Medicaid, Family First, education, etc.) can be more efficiently coordinated, leveraged, and directed for adolescent services, and what additional investments are needed, particularly in rural communities.
 - iii. Developing a strategy to build the capacity and expertise of service providers to work with adolescents as well as to address the gaps in clinicians, social workers, and other youth service professionals.
 - iv. Determining how to support local communities to scale evidence-based programs and practices, particularly for higher risk youth/youth at risk of violence, such as assessment centers, alternative response models, CBT and family therapy, and restorative/credible messenger programs.

- v. Developing a funding and administrative structure that ensures sufficient state oversight, training, support, and quality assurance while allowing communities to develop customized plans and strategies.
 - Examples: [Maryland](#), [North Carolina](#), [California](#)

Discrete

- A. Strengthen the ability of mobile crisis and crisis intervention centers to support the justice involved population, by increasing communication and awareness about these resources to all relevant stakeholders, changing/codifying policies to ensure this population is covered, and increasing funding to ensure that these resources are available and accessible statewide, particularly in rural jurisdictions.
 - B. Dedicate funding statewide or for pilot projects—as well as explore opportunities to expand Medicaid coverage—for intensive, community-based, evidence-based programs for higher-risk youth/youth at risk of violence. These services could include programs such as Multisystemic Therapy, wraparound, trauma-informed CBT, restorative justice, violence interruption, and credible messengers.
 - C. Work collaboratively with YSAs to ensure that the needs assessment process is not duplicative and reveals the true needs of youth and families in local communities. Engage in a robust strategic planning process in collaboration with YSAs to inform the development of policies, guidelines, funding priorities, programming, and data tracking to support a more robust and effective service array.
 - D. Establish specific policies and resources that expand detention alternatives, such as respite, crisis stabilization, and family crisis supports, and work to prevent the use of detention for technical violations by requiring family-team case conferencing and supervisor approval before filing a violation. Develop a behavioral health flag in JOLTS and create specific off-ramps from detention for youth with behavioral health needs.
 - E. Strengthen the approach to detention licensing, complaints, and investigations and establish consistent medical care in detention. Develop and implement a grant program to support counties in implementing these requirements and work to implement new 2025 Medicaid policies that can keep youth’s insurance on while they are detained pre-disposition.
2. Establish statewide, research-based youth justice policies, practices, and funding.

Large-Scale

- A. Form a bipartisan, statewide taskforce to further assess the youth justice system and develop consensus-based recommendations for statutory and

appropriation reform for the 2025 or 2026 legislative session. The goal of this taskforce would be to establish a shared floor of research-based policies, practices, and funding across Oklahoma.

- Examples: [Michigan](#), [North Dakota](#), [Utah](#)

Discrete:

- A. Through legislation, administrative reforms, and/or pilot projects, promote youth justice best practices statewide in discrete areas such as:
 - i. Diversion:
 - Expand diversion of low-risk youth, by creating a dedicated funding stream for diversion, the creation of statewide requirements or guidelines for diversion, default diversion of all low-risk youth, and expanding the use of INS practices.
 - Establish a minimum age of juvenile court jurisdiction and create a path for younger youth to access services as needed.
 - Establish a minimum age of adjudicative competency and ensure youth are not held in detention or a psychiatric facility for any competency evaluations or remediation services. Provide judicial discretion to dismiss all cases and develop a matrix to inform decision making before and after an evaluation, and ensure youth have counsel prior to and during an evaluation. Develop an evaluation service delivery system to train and approve evaluators, including developing evaluation standards, and fund short-term (3 months) remediation services.
 - ii. Detention
 - Restrict the use of detention for technical violations, as a sanction, disposition, and for treatment/self-protection/family reasons through statutory revisions.
 - Review detention screening data to identify overrides, automatic holds, behavioral health flags, and outdated questions.
 - iii. Court Process and Assessment Tools:
 - Require implementation of risk screening and assessment tools and a detention screening tool statewide and require that information be shared with all parties on the case promptly. Ensure that all relevant stakeholders are trained on the use of these tools.
 - Develop a standard court reporting template that includes information on youth progress, services, and incentives/sanctions used by probation shared with the judge

prior to any revocation hearing or hearing on supervision decisions.

- Develop a statewide dispositional matrix/guideline.
- Prohibit or limit the shackling of youth by developing policies that outline criteria of a flight or safety risk.

iv. Supervision:

- Develop policies that outline criteria for when OJA staff can recommend a youth to be bridged into the adult system, along with any requirements of staff prior to making this recommendation. Develop training and a matrix to inform attorney and judicial decision-making concerning bridging a youth into the adult system and update statute/court rules to require documented reasons a youth is bridged and what interventions have been implemented prior to this decision.
- Raise the age of Youthful Offender from 18.5 years old to allow for youth to complete the program in the juvenile justice system within the required timeline. Make youth's name, photo, and case information confidential unless they are bridged into the adult system.
- Develop statewide incentive and graduated response policies and funding and examine the use/enforcement of probation conditions.
- Develop and share a placement matrix that outlines criteria for placement decision making, including by facility type, any specializations, etc. Require a multisystem case conference before the court can place youth out-of-home. Clarify roles between DHHS and OJA.

v. Reentry:

- Develop a reference document that outlines the roles and responsibilities of OJA staff during the reentry process and the timelines and criteria for a step-down process. Create a reentry service inventory matched to youth's risks and needs upon reentry, such as safety planning, housing, independent living, tutoring, and parenting.
- Develop clear strategies to share information/enroll youth with the various agencies involved in successfully supporting them reengage in the community, such as schools, service providers, Medicaid, workforce, and others. Ensure that policies do not restrict youth from reenrolling in school, or for credits to transfer.

3. Develop and implement a statewide youth justice equity plan.



Large-Scale

- A. Establish a statewide, cross-branch, cross-systems committee charged with developing a statewide plan, policies, and initiatives to reduce disparities and improve services and outcomes for youth of color at risk of or in in the youth justice system. The committee should be staffed by a full-time coordinator, include representatives from communities of color and with lived experience, including Tribes, and should receive a dedicated appropriation for grants to local communities for equity pilot projects. The committee should also be responsible for in-depth data analysis—with a particular focus on disparities in the use of placement—and provide an annual report to the governor, chief justice, and legislature on performance benchmarks and progress.

Discrete

- A. Develop data reports with race/ethnicity/gender/age breakdowns and reviews, create public facing dashboards, and require service providers/facilities to report disaggregated outcomes.
- B. Review data disaggregated by race from detention screening tools and other criteria to determine key system points for improvement/training.
- C. Develop partnerships with culturally specific organizations to conduct a brief landscape scan, service mapping, and recommendations to improve funding and relationships with culturally specific service providers.
- D. Fund credible messenger mentoring pilot programs for youth on probation and youth coming home from facilities.
- E. Require training for all staff that promotes equity in services for all youth in the juvenile justice system.
- F. Review and update hiring policies and processes, including recruitment methods, in efforts to diversify staff at all levels.

Proposed Board Minutes





State of Oklahoma

OFFICE OF JUVENILE AFFAIRS

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

Meeting Minutes

April 16, 2024

Board Members Present

Bart Bouse

Amy Emerson

Stephen Grissom

Colleen Johnson

Timothy Tardibono (arrived at 10:26 a.m.)

Jenna Worthen (virtual)

Karen Youngblood

Absent

Janet Foss

Les Thomas Sr.

Call to Order

Chair Youngblood called the April 16, 2024 Board of Juvenile Affairs and Board of Oklahoma Youth Academy Charter School special meeting to order at 10:03 a.m. and requested a roll call.

Public Comments

N/A

Presentation on Oklahoma Youth Academy Charter Schools (OYACS) Day at the Capitol – residents from Central Oklahoma Juvenile Center; Ms. Constanzia Nizza, Chief of Staff; Ms. Carol Miller, Deputy Director of Residential Placement Support; and Mr. Darryl Fields, Superintendent, and Mr. Ron Hill, Deputy Superintendent, Central Oklahoma Juvenile Center

Residents discussed their Capitol Day.

Discussion and/or possible vote to amend and/or approve the proposed minutes for the March 26, 2024 special board meeting

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

Aye: Bouse, Grissom, Johnson, Worthen, and Youngblood

Nay:

Abstain: Emerson

Absent: Foss, Tardibono, and Thomas

The proposed minutes for the March 26, 2024 special board meeting approved.

Discussion and/or possible vote to change the date of the May 2024 board meeting

After a quick Board discussion, Mr. Bouse moved to move the May 2024 board meeting to May, 28, 2024, with a second by Ms. Worthen

Aye: Bouse, Emerson, Grissom, Johnson, Worthen, and Youngblood

Nay:

Abstain:

Absent: Foss, Tardibono, and Thomas

May 2024 board meeting moved to May 28, 2024.

Mr. Tardibono arrived.

Update on the OJA 2024 Legislative Agenda

Chief of Staff Nizza gave a quick verbal update to the Board.

Director's Report, a report to the board of agency activities regarding advocates/ programs, public relations, community-based services, residential placement support, legislative agenda, and other meetings

Director Cartmell discussed the items on the attached report.

Presentation on recommended Rates and Standards

CFO Clagg gave an update on the process to modify and create the rates and Ms. Broyles explained the rates in the attached presentation.

Mr. Tardibono: On that one that is going from 4 to 6 hours (see the Clinical Supervision rate, RS2024-002-002), wouldn't that have some fiscal impact?

Secretary Rockwell: No, it doesn't because they are capped. Their cap stays the same, it just means that they can bill for more hours.

Mr. Tardibono: So, that 6 hours would still be under the cap?

Secretary Rockwell: Correct.

Chair Youngblood: Good, they were provided in our packet, we have had time to review them. Plus, they have been through the youth services review, the rates and standards committee (thank you very much), and OMES.

Mr. Tardibono: In our rates and standards committee, we had positive feedback for the director and the agency.

Dr. Grissom: I like the temperature change. Folks are communicating better.

Chair Youngblood: I appreciate both of you for sitting on that and being that solid presence. I appreciate the Director and his whole team trying to bridge, there is little subjectivity, we are defined by what we can and cannot do. What your team is doing is positive momentum.

Public Comment on proposed Rates and Standards

N/A

Discussion and/or possible vote to amend and/or approve proposed modification to rates and standards Licensed Behavioral Health Professional Base Rate (formerly known as Licensed Counselor or Social Worker Base Rate), RS2024-002-001

Dr. Grissom moved to approve with a second by Dr. Emerson

Aye: Bouse, Emerson, Grissom, Johnson, Tardibono, Worthen, and Youngblood

Nay:

Abstain:

Absent: Foss and Thomas

The proposed modification to rates and standards Licensed Behavioral Health Professional Base Rate (formerly known as Licensed Counselor or Social Worker Base Rate), RS2024-002-001 approved.

Discussion and/or possible vote to amend and/or approve proposed modification to rates and standards Clinical Supervision, RS2024-002-002

Dr. Grissom moved to approve with a second by Ms. Johnson

Aye: Bouse, Emerson, Grissom, Johnson, Tardibono, Worthen, and Youngblood

Nay:

Abstain:

Absent: Foss and Thomas

The proposed modification to rates and standards Clinical Supervision, RS2024-002-002 approved.

Possible vote to amend and/or approve proposed rates and standards Youth and Parent Partnership – Special Projects, RS2024-002-003a, \$18.00 per hour

Dr. Grissom moved to approve with a second by Dr. Emerson

Aye: Bouse, Emerson, Grissom, Johnson, Tardibono, Worthen, and Youngblood

Nay:

Abstain:

Absent: Foss and Thomas

The proposed rates and standards Youth and Parent Partnership – Special Projects, RS2024-002-003a, \$18.00 per hour approved.

Possible vote to amend and/or approve proposed rates and standards Youth and Parent Partnership – In person meeting, RS2024-002-003b, \$18.00 per hour

Dr. Grissom moved to approve with a second by Dr. Emerson

Aye: Bouse, Emerson, Grissom, Johnson, Tardibono, Worthen, and Youngblood

Nay:

Abstain:

Absent: Foss and Thomas

The proposed rates and standards Youth and Parent Partnership – In person meeting, RS2024-002-003b, \$18.00 per hour approved.

Possible vote to amend and/or approve proposed rates and standards Youth and Parent Partnership – Virtual meeting, RS2024-002-003c, \$13.00 per hour

Dr. Grissom moved to approve with a second by Dr. Emerson

Aye: Bouse, Emerson, Grissom, Johnson, Tardibono, Worthen, and Youngblood

Nay:

Abstain:

Absent: Foss and Thomas

The proposed rates and standards Youth and Parent Partnership – Virtual meeting, RS2024-002-003c, \$13.00 per hour approved.

State Advisory Group (SAG)

Ms. Broyles discussed the attached presentation.

Dr. Grissom: The 3 grants for \$47,500 are all different with different focus but marvelous. Each has their own advantages. My bias is for the Rogers County project to take on getting Dialectical Behavior Therapy (DBT) in the school, that is cutting edge. DBT is the gold standard as far as therapeutic interventions with serious disorders. So, to get that at the school building level is something that, I have my fingers crossed that will be expanded and used as a model. The training part, she is outstanding. We have gotten really positive responses from the law enforcement training that she has helped set up. Continuing that, is a very good idea.

Chair Youngblood: Fantastic, we appreciate that perspective. Your being so involved in the SAG gives us boots on the ground view that we wouldn't have otherwise. So, thank you for that. Are these matching grants or just single grants?

Ms. Broyles: They reduce so they can build sustainability at the local level.

Ms. Johnson: In Rogers County, do we know what 3 schools are participating? Or do the schools themselves have to apply?

Ms. Broyles: They partner with the schools. They are 3 very rural schools in their catchment area.

Dr. Grissom: To me, that is part of the draw is that when you look at metro areas you can find resources but in the rural areas there is not much.

Mr. Bouse: Do we get a yearly report on their performance? I think we have had Jill on before, a year or two ago but it would be interesting to see.

Dr. Grissom: What we got on SAG, we got some first semester data from Rogers County. They served 53 students, 42% demonstrating improved behaviors, 85% report being helped, 38% reported getting along better at home. So, they are collecting data.

Mr. Bouse: The SAG is getting this data.

Dr. Grissom: Yes, I think we could put something together.

Chair Youngblood: That would be great, even if it was just a forward of the SAG reports.

Discussion and/or possible vote to amend and/or approve SAG proposed award of continued Title II formula grant funds to Rogers County Youth Services in the amount of \$47,500.00

Mr. Tardibono moved to approve with a second by Mr. Bouse

Aye: Bouse, Emerson, Grissom, Johnson, Tardibono, Worthen, and Youngblood

Nay:

Abstain:

Absent: Foss and Thomas

The SAG proposed award of continued Title II formula grant funds to Rogers County Youth Services in the amount of \$47,500.00 approved.

Mr. Tardibono: Madam Chair, may I ask since these aren't rates and standards can we do these as a block?

Chair Youngblood: Excellent question, probably correct, but we are going to keep going.

Discussion and/or possible vote to amend and/or approve SAG proposed award of continued Title II formula grant funds to Pivot, Inc. in the amount of \$47,500.00

Ms. Johnson moved to approve with a second by Mr. Bouse

Aye: Bouse, Emerson, Grissom, Johnson, Tardibono, Worthen, and Youngblood
Nay:
Abstain:
Absent: Foss and Thomas

The SAG proposed award of continued Title II formula grant funds to Pivot, Inc. in the amount of \$47,500.00 approved.

Discussion and/or possible vote to amend and/or approve SAG proposed award of continued Title II formula grant funds to Choctaw, Pushmataha, and McCurtain County Youth Services in the amount of \$47,500.00

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

Aye: Bouse, Emerson, Grissom, Johnson, Tardibono, Worthen, and Youngblood
Nay:
Abstain:
Absent: Foss and Thomas

The SAG proposed award of continued Title II formula grant funds to Choctaw, Pushmataha, and McCurtain County Youth Services in the amount of \$47,500.00 approved.

Discussion and possible vote to amend/or approved SAG proposed contract with Jill Ruggiero in the amount of \$50,00.00 to provide consultation, technical assistance, and training for the continued implementation the law enforcement youth specialist project and ensure the state maintains compliance with the four core requirements of the Juvenile Justice and Delinquency Prevention Act

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

Aye: Bouse, Emerson, Grissom, Johnson, Tardibono, Worthen, and Youngblood
Nay:
Abstain:
Absent: Foss and Thomas

The SAG proposed contract with Jill Ruggiero in the amount of \$50,00.00 to provide consultation, technical assistance, and training for the continued implementation the law enforcement youth specialist project and ensure the state maintains compliance with the four core requirements of the Juvenile Justice and Delinquency Prevention Act approved.

Update on the Next Generation Campus Project

CFO Clagg discussed the attached update.

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

Mr. Tardibono: On the comp time, does the agency have a position to encourage that comp time to use it rather than lose it? As far as keeping our staff healthy and giving them that time away when necessary.

I know that can be manager level but do employees feel comfortable that they can take the comp time as needed?

CFO Clagg: I am going to say yes. I am going to encourage employees to take comp time that has been earned. I will say that to those listening and, in the room, take your comp time. We are going to be adding to the presentation on how the budget is set up, vacancy rates and if vacancies were all filled what would that look like budgetarily. Otherwise, we are going to have a large amount of funding that will lapse, we are preparing a slide that shows that.

Mr. Tardibono: Those vacancy rates are affecting the overtime, correct?

Mr. Clagg: Yes, but we do budget for overtime. It is expected.

Mr. Bouse moved to approve with a second by Mr. Tardibono

Aye: Bouse, Emerson, Grissom, Johnson, Tardibono, Worthen, and Youngblood

Nay:

Abstain:

Absent: Foss and Thomas

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

Discussion and/or possible vote to amend and/or approve the proposed 2023-24 year-to-date, FY2024, Oklahoma Youth Academy Charter School Finance Report

Mr. Bouse moved to approve with a second by Mr. Tardibono

Aye: Bouse, Emerson, Grissom, Johnson, Tardibono, Worthen, and Youngblood

Nay:

Abstain:

Absent: Foss and Thomas

The proposed 2023-24 year-to-date, FY2024, Oklahoma Youth Academy Charter School Finance Report approved.

Discussion and/or possible vote to amend and/or approve proposed modifications to the 2023-24, FY2024, encumbrances for the Oklahoma Youth Academy Charter School

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

Aye: Bouse, Emerson, Grissom, Johnson, Tardibono, Worthen, and Youngblood

Nay:

Abstain:

Absent: Foss and Thomas

The proposed modifications to the 2023-24, FY2024, encumbrances for the Oklahoma Youth Academy Charter School approved.

Oklahoma Youth Academy Charter (OYACS) School Administration Report
Superintendent White and Principal Sanchez gave a brief verbal update.

Mr. Tardibono: On the permit, is this all with that simulator?

Principal Sanchez: There is a requirement for 30-hours in the classroom then she gives them the test. She is certified by the state.

Mr. Tardibono: For the written portion?

Principal Sanchez: Yes. Once they get that passed, they have to be certified on the simulators, then they can proceed. We have been working on DBT training, and we have seen some real success with that.

Announcements/ comments

Mr. Tardibono: I have one. I apologize to the gentlemen for missing the presentation. I just want to commend Constanzia for continuing to make that Capitol Day an important piece. I am a little jealous, I haven't had a dome tour yet. I have been through that Capitol for years and year, even before the dome was there. A day or two after you went, I was at a seminar with about 40 people and the Governor was speaking. The Governor mentioned he had just been with you all. We were talking about homelessness and the justice system. We had shifted to discussing juvenile issues, and he mentioned that he had met with you all and it was encouraging for him to see young men that are moving forward and leaving their past behind them and changing their lives and how that should be the goal for both systems. I texted Constanzia to let her know that he was giving applause.

New business

There was no new business.

Adjournment

Chair Youngblood adjourned the meeting at 10:53 a.m.

Minutes approved in regular session on the 28th day of May, 2024.

Prepared by:

Signed by:

Audrey Rockwell, Secretary

Karen Youngblood, Chair

Director's Report

The background of the slide features a complex, abstract pattern of overlapping, semi-transparent green polygons. These shapes, which include various quadrilaterals and pentagons, are arranged in a way that creates a sense of depth and movement. The colors range from a deep forest green to a lighter, lime green, with the lighter shades appearing on the faces of the polygons that are more prominent or closer to the viewer. The overall effect is a modern, geometric aesthetic.



MAY 2024
BOARD UPDATE

OJA Operations

- Executive team offsite meeting
- Toured Comanche County Detention Center
- Toured Western Plains Youth and Family Services and Woodward County Juvenile Detention Center
- Spoke at the District 6 meeting
- Spoke at the District 3 meeting
- Met with the AIR team
- Met with CSG team (virtual)
- Toured Joseph Harp K unit
- Met with Matthew Bertram
- Met with all Oklahoma County juvenile judges
- Met with Judge Kevin Gray, Tulsa County
- Met with Tulsa County Chief Public Defender Lora Howard and staff
- Met with Tulsa County District Attorney Steven Kunzweiler and staff
- Toured Community Youth Services of Southern Oklahoma's Transitional Living Program
- Met with Senator Paul Rosino
- Met with Senator Kevin Matthews
- Met with Representatives Jeff Boatman and Brian Hill

Partner Engagement

- Met with Secretary of Public Safety Tricia Everest
- Met with Secretary of Education Nellie Sanders
- Met with DPS Troop Z
- Met with the Office of the Attorney General
- Met with the following OHCA staff: Ellen Buettner, CEO; Christina Foss, Chief of Staff; Traylor Rains, State Medicaid Director; Elizabeth Cooper, Chief Administrative Officer
- Attended Human Services Cabinet Meeting
- Attended a Health and Human Services Hope meeting
- Met with Amanda Futral, Director of Youth Villages



OKLAHOMA JUVENILE AFFAIRS

Laura Broyles, Director

Office of Standards for Prevention and System Improvement

Division Director Report

Community Based Youth Services

- Conducting internal meetings to ensure effective communication and support for contract monitoring, data management, and technical assistance.
- Meeting in person with Executive Director of YSA to provide in person technical assistance and troubleshoot billing challenges. Programs and JOLTS data specialist attended site visit along with Division Director.
- Providing online office hours for youth service agencies
- Participating in Internal meetings with Contracts department to prepare for 2025 contract
- Preparing 2025 Request for Applications for CBYS contract and met with the following to answer questions and obtain feedback:
 - OAYS leadership
 - Non-member Agencies
 - Agencies Requesting to Negotiate on their own Behalf
- Developing Internal Reporting Process for Site Visit Tracking
- Reviewing Budget Revision requests, verified service provision, and approved requests
- Scheduling YSA meetings with American Institute of Research (AIR) for site visit. AIR will work with 6 YSAs over duration of evaluation to assist them with building data capacity and tracking outcomes.
- Meeting with first two YSAs and AIR during evaluation site visit.
- Traveling with AIR to visit Pivot, Inc. for an onsite experience with a community-based youth service agency provider.
- Conducting administrative duties of the CBYS contracts as required

Amanda Leonhart

- Attended or assisted in 9 staffing's for Dual Custody Youth
- Reviewed and processed:
 - 109 youth services claims

- 17 Counseling Retention claims
 - 5 training claims
 - 10 training requests
 - 1 Unique Need claim
 - 6 Unique Need requests
 - 1 parole report
 - 3 Juvenile Bureau service request forms for CARS
-
- Reviewed with CMU 5 Budget Revision for YSA
 - Participated in Office of Client Advocacy Program Review for 3 reports
 - Finalized the participant list for PSB training
 - Provided Technical Assistance 35 times to YSA
 - Received and logged 4 YSA financial audit and 7 Annual Management Reports
 - Facilitated and participated in 4 CBYS/CMU weekly meetings
 - Attended JSU Monday Meeting on 3 occasions
 - Worked on the Mentoring Launch with Oklahoma Commission of Children and Youth
 - Attended Rates and Standards meeting with YSA
 - Worked on TF-CBT attendance and planning
 - Fulfilled 5 RFA documents for YSA
 - Received and processed 19 peer reviews submitted by OAYS

Juvenile Justice and Delinquency Prevention Unit

Meeting with Janelle Bretten, Director of Strategic Planning to ensure internal communication about parent advisory council as subcommittee of the State Advisory Group is consistent. Updated her on Youth and Parent Partnership rate.

Participating in the Parent Advisory Committee (sub-committee of the SAG) and updated them on the Youth and Parent Partnership Rate

Meeting with Program Manager to discuss status of formula grant funded awards, outcomes, and recommendations on continuation of funding. All subgrantees provide, quarterly progress reports with outcomes data. At the end of Year I, a cumulative report will be provided to the SAG and made available to the OJA Board.

Meeting with OJJDP for technical assistance and guidance on statewide implementation of formula grant activities through a formal waiver request and extension of funds request.

Meeting with Shel Millington, Director of Behavior Health and Brandie Brazell, BHC about elevating youth voices at COJC through a youth advisory board on campus. This would be funded through the SAG and will be incorporated into the state plan. As this evolves, more information will be provided.

Special Projects

A total of 55.25 hours dedicated to special projects, activities included:

- Preparing for implementation of the , [Building Local Continuums of Care to Support Youth Success: Pathway to Excellence](#) project in the amount of \$825,000. Activities tied to this award include the following:
 - Meeting Finance Manager for STAAR Foundation
 - Providing Budget and Proposal Criteria for Contracting
 - Providing Vendor Payee Information
 - Meeting In Person and Virtually to prepare for contract
- Reviewing HUB referrals and participating in Transitional Living Discussions.
- Administrative responsibilities related to the RSAT grant, including budget review and data analysis of referrals and outcomes, initiating grant adjustments as needed.
- Writing and conducting administrative duties for the Reentry Grant Solicitation through OJJDP; including virtual meetings with AIR and CSG for potential partnerships
- Participating in Executive Team Training
- Meeting with DS regarding Shawnee LE project
- Meeting with two youth regarding opportunities within Youth Emerging Leaders work and AIR youth partnership.
- Working with AIR for two days on the evaluation process of Oklahoma reforms and the structure of the juvenile justice system.

Roger Willis

- Attended in 3 Monday morning meetings
- Attended 1 YSA site visit / CARS meeting
- Attended 1 YSA office hour meeting
- Attended Lunch and Learn Meeting
- Attended 5 CYS/CMU weekly meetings.
- Attended YSA rates meeting
- OCCY / OJA Mentoring Central meeting
- 3 AIR / OJA meetings
- OJA / RFA Q and A meeting
- 9 YSA onsite visits/ meetings.

- Discussed Policy and Procedures at the District 6 District meeting.
- Meeting with Stephens County ADA and JSU to discuss youth accountability board / sanctions program for Stephens County

Juvenile Justice and Delinquency Prevention Unit

JJDP Compliance Manager

- Received and Filed 53 Jail Juvenile Holding Logs
- Identified 2 Jail Removal Violations in 2024
- Provided technical assistance to 14 jails and police departments regarding Core Requirement data collection and reporting: Woods, Coal, Cleveland, Rogers, Nowata, Blaine, Texas, Grant, Glenpool, Warr Acres, Newcastle, Bixby, Idabel, Choctaw, Collinsville, Clinton, Oologah
- Inspected 12 police departments, jails, and courthouses
- Filed Inspection reports for jail and police department inspections
- Attended 2 SAG planning meetings
- Prepared data and reports for SAG meeting
- Completed Compliance Report for State Advisory Group on Juvenile Justice and Delinquency Prevention
- Met 2 times with Washington County ADS and District 2 Supervisor regarding medical appointments of detained youth issue
- Met with OJA Legal counsel regarding Washington County medical appointment issue
- Updated Monitoring Universe and Core Requirement Log for 2023-24
- Reviewed Juvenile Detention data for 2023 Compliance reporting
- Processed 2023 Juvenile Detention data for 2 Detention Centers
- Worked on 2023 tracking form to monitor 1st-time offenders placed in Juvenile Detention and percentage of DHS-involved youth in detention
- Updated 2024 list of facilities due for inspection
- Contacted Woods County jail to discuss recent youth case
- Updated 2023 Core Requirement report
- Updated agency contact information in Monitoring Universe
- Researched Truancy language in Model Indian Juvenile Code, provided technical assistance to South Dakota Compliance Monitor
- Participated in monthly Conference Call of State Compliance Monitors
- Discussed recent Jail Removal violations with PD Chief, provided Core Requirement language
- Staffed jail question from Department of Health Jail Inspection Division
- Attended Webinar: *"Talking Truancy and Other Status Offenses: Strategies for Prevention and Intervention"*
- Attended Webinar: *"Reducing Risk for Girls in the Juvenile Justice System"*

Race and Ethnic Disparities Project

Effective Positive Interactions with Oklahoma Youth 2023-2024 Training Project

- Participated in 5 EPIY Team Planning Meetings
- Attended 2 On-site Budget Planning meetings with LE Youth Specialist grant applicants
- Staffed EPIY and R/ED meeting plans with county stakeholders with R/ED Coordinator
- Researched federal Juvenile Review Board model program for Youth Specialists
- Met with Youth Service agency regarding services for Youth Specialist police referrals and tribal connections
- Met with Pottawatomie County JSU staff and District Supervisor to discuss Youth Specialist grant in area
- Attended Youth Specialist Grant Budget planning meeting at Del City PD
- Assisted Youth Trafficking expert with application to State Advisory Group
- Received signed Letter of Interest for Youth Specialist grant

Formula II Grants

- Completed Grant Financial Management Training and provided certificate to training department
- Provided Budget training report and Budget Form to 4 Youth Specialist subgrantees
- Scheduled and completed 2 Title II Subgrant Contract Assessments
- Delivered Delinquency Prevention grant progress report to State Advisory Group on Juvenile Justice and Delinquency Prevention Board
- Reviewed national youth engagement models to assist Youth Advisory Council grants with activity suggestions, utilized Youth Engagement Toolkit for project activity suggestions
- Prepared grant project data and Continuation reports for SAG meeting
- Approved grant claims and 2 Budget Revisions
- Attended 2 Grant Claim process meetings
- Researched national Reentry federal Performance Measures
- Began draft of Gang Intervention Services Summary
- Provided technical assistance to 2 Delinquency Prevention subgrantees
- Completed all Continuation Risk Assessment Updates and Progress Reports

Special Projects Unit (Workforce Development, HUB, RSAT, ESL Family Support)

*Not every referral or activity is listed as this is a snapshot of the work completed.

Workforce HUB Meetings w/ JSU Staff

- HUB meeting with JSU Tina Palmer, Grady County, regarding driver's education services for employed youth who need transportation to work.
- HUB referral meetings with JSU Xhenita Osmani, Cleveland County, regarding driver education services for three youths.
- HUB Referral meeting with JSU Stephanie Brazell, Tulsa County, regarding employment opportunities and connecting youth to Green Country workforce services.
- HUB Referral Meeting with JSU Ebonie Rhone, Oklahoma County, regarding assisting youth and baby with clothing and bedding furniture.
- HUB Referral meeting with JSU Gabrielle Cole, Kingfisher County, regarding assisting the youth and family with groceries and household cleaning items.
- HUB Referral meeting with JSU Alvin Dorsey, Cleveland County, regarding HUB assistance to help the youth's grandmother with utility payments so the family can pay another critical bill.
- HUB Referral meeting with JSU Debbie Kinsey, Atoka County, regarding securing family with an A/C unit and bedding needs for the youth's room.
- Assisted COCJ staff with securing IDs and learner's permits for several young people preparing to return to the community or completing in-house driver's education training.
- HUB Referral meeting with JSU Amadou Bonkougou, Oklahoma County, regarding assisting the family with transportation needs in getting to another state to collect their items left behind.
- HUB Referral meeting with JSU Gabrielle Cole, Kingfisher County, regarding assisting youth and families with gas cards to attend necessary appointments.
- Corresponded with STARR Foundation, Tiffany Stansberry, and gained an update on the outcomes of the pilot cohort.
- HUB referral meeting with JSU Debbie Kinsey, Atoka County, and the parent to share the HUB's purpose and how the program can assist the youth and family.
- Paula Hodges, Pontotoc County- requested help with utility bills for family.
- Monica Cheney, Tulsa County-requested help obtaining clothes and food for TLP Dream Center.
- David Zelnick, Ottawa County- Service Oklahoma to get youth a State ID
- Julie Fryer, Bryan County- requested clothing for youth,
- Debbie Kinsey, Atoka County- requested bike and lock for youth to make appointments.
- Penny Schultz, Pottawatomie requested gas card for family to visit youth in placement.
- Lauren Buzbee, Oklahoma County-requested TLP for youth.
- Rena Miller, Pittsburg County- requested clothes and muck boots for a youth.
- Tate Truitt, Oklahoma County- requested Uber Card for counseling appointments
- Debbie Kinsey, Atoka County- requested bike and chin lock for youth to be able to make all appointments.

Team & Partner Meetings/Training, etc.

- Attended OJA Monday Morning Meetings 4/1, 4/8, 4/15, 4/22, 4/29.
- Attended Grand Staffing for youth on JSU DeDondra Carson, Tulsa County caseload, regarding the pending release, placement, and employment opportunities the youth has lined up. Also shared information on workforce services available to assist youth with vocational education.
- Completed a portion of data entry in JOLTS for the HUB services provided to youth in April.
- Dynamic Workforce Development Meetings throughout the month
- Attended SAG Meeting
- Met with OESC to collaborate with staff on new projects
- Attended District 7, 2 and 4 District Meetings
- Attended FFT meetings

Supportive Services

- Assisted JSU Katherine Erwin, Johnston County, with securing driver's education for youth.
- Assisted JSU Cathi Neal, Garvin County, with securing driver's education and grocery assistance for the youth's family.
- Assisted a youth who was a former JSU Tiffany Boyd, Oklahoma County client, with items for an apartment that the youth recently secured.
- Assisted JSU Xhenita Osmani-Cleveland County with securing driver's education for three youths.
- Assisted JSU Tina Palmer-Grady County with securing driver's education for youth.
- Assisted JSU Ravon Ellis-Cleveland County with securing driver's education for youth.
- Assisted JSU Ravon Ellis-Cleveland County in gaining HUB approval to help secure the youth's learner's permit once they pass the required testing.
- Assisted JSU Mark Cristiano-Payne County in purchasing a guitar to assist youth with focus, PTSD, and conduct disorder. Also aided the family with grocery assistance.
- Assisted JSU, Leslie Locke, and the youth's family with financial assistance towards funeral expenses.
- Worked with JSU, April Collom-Tillman County, to identify housing options for youth who required emergency housing.
- Assisted JSU Cathi Neal-Garvin County with support of youth's health and fitness by helping with purchasing exercise equipment.
- Assisted JSU Shelly Larson-Beckham County with supporting family with utility service assistance.
- Assisted the family of former clients of JSU Julie Fryer, Bryan County, with utility bill payments.
- Assisted FFT provider with interpreting services for three sessions.

- Assisted JSU worker and youth during monthly meeting with interpreting services.
- Assisted JSU worker and family during two intake meeting with interpreting services.
- Assisted JSU worker and family during ITSP signing meeting with interpreting services.
- Assisted JSU worker and family during YLSI assessment with interpreting services.
- Attended a placement preparation planning meeting at Cornerstone Level E group home for interpreting services.
- Translated 4 documents for Cornerstone in preparation for a Spanish Speaking youth being placed in this group home.
- Assisted youth in obtaining State ID's.
- Assisted youth with transferring to OJA Transitional Living Program in both Weatherford and Tulsa.
- Met with Canadian County staff to explain HUB to new worker.



**Juvenile Service Unit
Board Report for May 2024
Contacts and Activities for April 2024**

▪ **Division Statistics**

- 2,470 active cases...1,368 court involved including 457 youth in OJA custody
- 393 new referrals-288 male and 105 female...average age 15.33
- 9,656 individual contact notes documented in JOLTS
- 276 intakes were completed during the month
- 40 youth activated and/or monitored by GPS
- 48 placement requests were made during the month: 26 to Level E, 5 to secure care, 3 to Specialized Com Home, 12 to own home and 2 to independent/transitional living
- 37 placements were made including 29 to Level E and 8 to secure care
- A total of 22 youths paid \$3,795.17 in restitution and other fees

○ **Deputy Director Activities**

- Participated in Executive staff meetings
- Reviewed placement recommendations/participated in executive staffing's for high acuity and/or high-profile cases.
- Participated in meetings with CBS program staff and District Supervisors
- Participated in Personnel Strategy meetings with supervisory staff
- Participated in Independent/Transitional living placement staffings
- Attended the Bi-weekly Finance and Administration meeting
- Attended the Monday Morning Meetings
- Attended a Group home incentive meeting
- Attended an OPI/JOLTS meeting
- Made a visit to Lawton Boys Group home
- Attended a District Tribal Liaison meeting
- Attended the OJA Executive Board monthly meeting via TEAMS
- Attended the OJA Off-site retreat at Pivot
- Attended the Tribal Public Health Conference
- Attended the OJA Parent advisory committee meeting
- Participated in a meeting regarding Tulsa County Detention
- Attended a meeting with the OU E-Team regarding detention training
- Attended the District 6 staff meeting

- **Division Activities**

- Jennifer Thatcher, JSD Program Assistant Administrator, had 40 GPS activations and monitoring cases for the month. She processed 4 URC Step Down/Extension request and 3 appeals. Ms. Thatcher approved 1 activity log. Ms. Thatcher also participated in multiple executive case staffings and did training for District 7 JSU and restitution training at State Office.
- Rex Boutwell, Placement Program Manager, reviewed 52 placement worksheets and participated in numerous executive placement staffings and appeal meetings. Mr. Boutwell attended District 1 and District 6 meetings and visited the Lawton Boys Group home.
- Jennifer Creecy, JSD Federal Funding Program Field Rep, processed 671 Targeted Case Management progress notes. She attended a HOPE meeting to discuss adding HOPE scores to JOLTS. Ms. Creecy engaged in various emails and calls with JSU and Bureau staff regarding the TCM Program and attended Lunch and Learn and Monday Morning Meetings. She attended and conducted TCM training for District 7 staff and she conducted TCM audits. She worked with OJA Finance and IT on issues regarding the Canadian County Juvenile Bureau and she processed a parole request.
- Jeremy Evans, CBS State Office Staff Programs Supervisor, participated in the monthly OJDA meeting. He made visits to Scissortail Point, Scissortail Landing, Scissortail Plus, Lawton Boys and Cornerstone Group homes. He participates in the Liaison and Transportation program updates on the policy task force. Mr. Evans assisted with and participated in multiple executive staffings and weekly Transitional Living committee meetings. He attended Narcan training and reviewed all placement worksheets that were submitted.
- Gene Carroll, JSD Detention Program Manager, attended the OJDA monthly meeting via Zoom. He was in contact with numerous detention directors throughout the month offering support services as needed. Mr. Carroll made visits to Creek and Tulsa County Detention Centers. He attended Monday morning meetings and attended JSU staff meetings in Districts 1 and 4. He reviewed all detention critical incidents reported and followed up if needed. Mr. Carroll also reviewed and followed up on all detention liaison and monitoring reports.

- **District Highlights from District 1 Supervisor Jerry Skinner**

Activity within district 1 remains steady. We were within one staff person of being fully staffed with JJS positions but just had a resignation submitted from the Kay county JJS that we just hired. This will leave us with two vacant JJS positions, but we are hopeful we have found someone to fill the Garfield vacancy.

Long- time employee ADS Jodi Josserand's last day was April 30th. We were able to celebrate her years of service at a retirement reception at the end of our recent district staff meeting that was held on April 23rd in El Reno. Staff did a really good job of putting together a meal and then followed with drinks and cake to celebrate Jodi. Longtime friend of Jodi's, ADS Jeff Linde was present for the reception and delivered some long-ago stories about the two of them early in their careers when both served the Guymon area. Staff seemed to enjoy the time together with Jodi celebrating her years of service.

Activities occurring throughout the district during the month were as follows:

Texas County: The Crossroads program had a planned event for eleven youth during the month of April. The event was to be an outdoor event but had to be moved inside due to inclement weather. The youth were able to enjoy pizza and wings inside the Church of Christ fellowship hall. Following that they participated in card games and interactive activities fostering community spirit. Highlighting the event was the celebration of birthdays, marked by the sharing of cake and the presentation of movie cards as gifts.

Also, during the month, the Crossroads program was able to assist a family in need by providing essential food items and a \$150.00 gift card to alleviate financial burdens. The hub referral process has been instrumental in helping families as well.

A \$3000.00 donation to Crossroads by XTO was made during the month further assisting the program's capacity to serve youth. Their donations are significant in helping facilitate Crossroad's initiatives. JJS Teresa Barnes reports the Crossroads program is being advertised on websites to allow other entities and the community to learn their purpose and to afford them the ability to also be a financial support to the program.

Canadian County: ADS Belinda Hannon reports the Canadian County Threat Assessment Team met again during the month. There were no referrals to discuss this time around. Belinda reports referrals for the FFT service continue and so far, they have made 30 referrals to date. They are currently working with a family that requires a translator and that services have been started.

JJS Jaz Cabrera is excited to report she recently had a youth parole from COJC and has already received his driver's license, studied for the remainder of his GED requirements, and has the test scheduled, passed all of his UAs, has started FFT and has obtained a job.

Kay County: ADS Carlos Sanchez-Medina reports Kay County has been functioning a bit better with being fully staffed. During the month Carlos again met with the Kay county community coalition. They meet every second Wednesday where 25-30 state and local agency representatives meet to provide services for the community.

Kay County was able to utilize the hub referral process to acquire furniture (mattress/frame/dresser) for a custody youth who didn't have much at home. A youth discharged from Welch during April with all, but two credits needed to graduate high school. It is being reported the youth should be graduating during May.

Custer County: ADS Chris Walker reports he has established some new processes to monitor casework duties for his areas of supervision in hopes that these processes continue to improve compliance. Considerable progress has been made in this area already and Chris' desire is to improve even more. OPI assessments were completed for Custer, Dewey and Roger Mills in April and there were no findings. Chris reports his current caseloads are Blaine-19, Custer-51, Dewey-5, Ellis-5, Harper-1, RogerMills-1 and Woodward-45 for a total of 126 cases.

- **District Highlights from District 2 Supervisor Tracie Goad**

JJSIII David Zelnick received a nice letter from an OJA Custody youth. This young man was a dual OJA/DHS Custody youth. He was placed in OJA Custody in Oklahoma County and subsequently the case was transferred to Rogers County. Reading the letter, it is obvious that Mr. Zelnick has made quite the impact on this young man.

DS Tracie Goad was, again asked to be a part of the Bartlesville Regional United Way Community Investment Committee. This process consists of reviewing UW applications from local nonprofit agencies, asking questions, taking a tour of the facility, and ultimately giving input on whether the agency receives funding.



During the Fall of 2023 OJA partnered with Washington Co YS to offer the POSE, Place of Self-Empowerment, to the Smart Girls program at the Bartlesville Boys & Girls Club. They submitted the program to their Professional Association, and we won!

BGC's throughout the state submit the best of the best of their program that they ran over the past year. The submissions go to our Professional Association, which is made up of local Club professionals throughout the state. At our State meetings/Youth of the year event every year they announce the winners. The category it was submitted and won under was Health and Life Skills.

In the Picture: Mary Moore, BGC Program Manager, Tracie Goad, DS, & Isabella Hardester, JJS I.

“Community partnerships are critical to high quality programs” “We are so thankful for the long-standing partnership with OJA. Tracie and her team did a phenomenal job with this program. They made it fun and engaging for our girls and we are excited about the opportunity continue this program” Jason Barta, Executive Director, Boys & Girls Clubs of Bartlesville

- **District Highlights from District 3 Supervisor Jeremy Andrews**



April in District 3 was busy as usual. Starting out the month we welcomed a new employee, Terrelle Smith to Oklahoma County. We were excited to bring him aboard along with Craig McDowell last month.

In Oklahoma County we held a quarterly check-in with the District Attorney’s Office to touch base and discuss needs and current functioning in the district. During the meeting OJA was also invited to be part of a work group to research the implementation of a batterer’s intervention program in Oklahoma County geared towards adolescents.

DS, Jeremy Andrews also had the opportunity to go to court in Pottawatomie County and meet with the Judge, Assistant District Attorney and one of the OIDS attorneys to check-in and listen to any feedback.

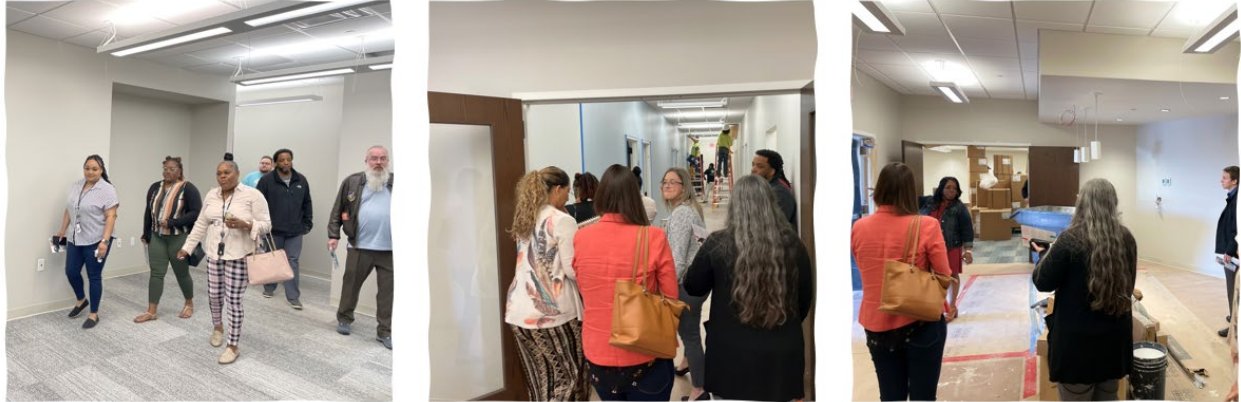
Early in April we also held a meeting with all of the District 3 supervisors to discuss district updates, needs for the district and identify any ongoing issues or problem areas.

Along with others around the state, we took time a short break on the 8th to check out the solar eclipse. Thanks to Audrey Rockwell for being extra prepared with additional eclipse glasses for people to use.

Director Cartmell took time out of his busy schedule to come and visit staff in Cleveland County. He had the opportunity to shadow a few workers through their normal duties, as they completed intakes, visits with youth and liaison duties in our group homes.

In Pottawatomie County, JSU staff hosted David McCollough and William White from OJA State Office. They came during their monthly staff meeting to discuss plans for grant funding an increasing OJA’s partnership with Law Enforcement agencies in Shawnee and training them on diversion capabilities for juveniles.

In continued partnership with OU's Health Science PSB-CBT program, OJA invited Natalie Gallo out to provide training to two of our Transitional Living Programs in Weatherford and to Youth Services of Tulsa. Both reported great feedback and insight on the training and how to better work with youth with illegal or problematic sexual behavior. Further trainings have been scheduled with our Transitional Living Program in Ardmore for May, and all of our OJA staff and Youth Service Agencies for June.



With the new workers and therapists starting in Oklahoma County, we also took time in April to have a Meet and Greet with Pivot Inc. We had the opportunity to hear from their team on the referral process, points of contact, and how we could help identify services for our youth. It was a great opportunity for our two teams to come together, meet one another and generate meaningful feedback to serve our youth. They also took staff on a tour to see how the construction of their counseling center was coming along. Funded through an ARPA grant, the space will be officially opening in June. Workers were also able to see PIVOTs tiny homes available for homeless youth.

Oklahoma County staff had the opportunity to meet with representatives from St Anthony's Positive Outcomes, PSB program for juveniles this month. We were able to discuss the new Oklahoma Complete Health Care and Child Specialty Program that went into effect in April to ensure our youths needs were being met.

- **District Highlights from District 4 Supervisor Blaine Bowers**



The Second Annual Kaleidoscope Festival was held on 4/28/24 to recognize the end of Child Abuse Prevention Month. District 4 Supervisor Blaine Bowers participates on the planning committee.

April is National Child Abuse Awareness Month, and our mission is to bring attention to the many organizations working throughout the year to help those most vulnerable within our community. We work with Payne County Youth Services, CASA, Wings of Hope, Lions Meadow of Hope, Our Daily Bread, Big Brothers/Big Sisters, Early Childhood Coalition, The Saville Center, and more. Our event offers a fun, safe environment where people can gain access to information concerning the services and help, they might need.

Family activities included inflatables (bouncy houses), balloon animals, and magic shows. There will be kite making, a tie-dye station, rock painting, axe throwing, a petting zoo, and more. There will be food trucks and live music. You'll be able to get information on the new StillWonder group hoping to bring back a new, better Wondertorium; or you can adopt a new furry companion from the Humane Society of Stillwater or Tiny Paws Kitten Rescue. We hope to have something for every family and child to enjoy. This is a completely free family event.



Districts 2 and 4 held a joint meeting at the Tulsa County District office. Staff received presentations from Stephen Ray and Valerie Danner with the Children's Specialty Program. As well as Cultural Humility training provided by our very own Kelley Arbeene, Tulsa County JJSIII, and Allison Humphries giving a presentation about HUB referrals made by the districts, services provided, and opportunities for our families.

Lincoln County JJS II Aaron Schmitt traveled around the county last week and met with various law enforcement agencies to review and discuss local protocols for processing juveniles according to statute and policy.

Logan County JJSIII Jay Giezentanner and Assistant District Supervisor Jeff Linde attended the Logan County Sooner Success meeting and learned about the Evolution Foundation's program "Tough as a Mother" to assist mothers by connecting them to resources.

- **District Highlights from District 5 Supervisor Ron Coplan**

Cory Watson (JJSIII Muskogee County), and Tristan Watson (JJSIII Cherokee County) have returned from Activity Duty in Africa with the Oklahoma National Guard. We appreciate their service and are glad they have returned to their positions with Juvenile Services.

The lack of active High Risk Transportation staff is proving to be very taxing on the ones we have left. District 5 HRT Wayne Rowell drove over 4100 miles during April. I know some of the vacant positions have been announced, but with the reclassified salary that we offer, it is hopeful we can hire quality staff.

After working on new office space all month, we have secured a lease for new office space in Seminole County. Viji worked very hard with us, and OMES to get the lease finalized. As with a lot of

communities in rural Oklahoma, there just is not an overabundance of appropriate office space available for rent. We lost our old office space in the Health Department, due to that agency closing the office, and turning it back to the County. It wouldn't have been an issue, except the County is undertaking a complete remodel of their Courthouse and needed space to house their offices while the remodel is occurring.

We have hired a new employee to fill the vacant position in Hughes County. Hughes County is a one worker county. We were lucky to employee Miranda Adam who has worked with the court system in Hughes County as a Child Welfare worker. We believe she will be a solid addition to Juvenile Services.

Joe Giem, (Muskogee ADS), and I met with Muskogee Chief of Police, Johnny Teehee. Chief Teehee had requested a meeting to discuss the lack of detention beds available to Muskogee County. We discussed his concerns about the youth being arrested on serious violent offenses but released back to the community due to lack of detention beds. This problem exists because Muskogee County only has contracts with two detention centers. I explained that the other detention centers refuse to contract with Muskogee for various reasons, most of which have no merit. He said that he was going to take it as far up the ladder, as needed, to get the process changed. He said at this point the PD was willing to transport youth wherever they need to for a bed.

In the past, the Muskogee Commissioners had decided to not contract with Woodward County due to the distance. With the information from the Police Chief about their willingness to transport youth, I was able to get a contract with the Woodward County Juvenile Detention Center signed by the Muskogee Commissioners. Woodward's Director informed us that Woodward heard that OJDA advised Muskogee had numerous issues with payment. I assured them that there was one instance years ago that a Detention Operator claimed Muskogee had failed to pay \$4,000 dollars. After researching the matter, it was discovered that Muskogee County had never received invoices that were alleged not to have been paid. When the invoices were presented to Muskogee County they were promptly paid. I told the Woodward Director if there was ever a problem of any kind let me know immediately, and I would get the matter resolved.

The Garfield County Detention Director told me they would send a contract; however, none has been received. Canadian County Detention's Director told me they would send a contract for the next fiscal year, and it would be going out in May.

April ended with severe storms in several Counties in District 5. Thankfully none of our staff or clients were adversely affected by the severe storms. It appears the pattern of severe weather will continue well into the month of May. Hopefully our good fortune will continue as well.

- **District Highlights from District 6 Supervisor Heath Denney**

On April 1st, I along with Roger Wills (CBYS Technical Assistance Program Training Coordinator), Millie Teague (ADS for Beckham County), Jenny Olson (ADS for Kiowa County), and Lyn Wilmes (JJS in Kiowa County), attended a Meet & Greet at Great Plains Youth & Family Services of Hobart. Numerous Great Plains staff were present including director, Kody Suanny, and the meeting went very well. Great Plains has a history of providing exceptional services to youth in Beckham, Washita, Kiowa, Greer, Harmon, Jackson, and Tillman Counties. They also have a great relationship with JSU staff in those counties. On

April 22nd, the same type of meeting was held at Southwest Youth & Family Services of Chickasha. Billy Brown (ADS for Grady County) and various JSU staff from Caddo and Grady Counties attended this meeting, along with Roger Wills and me. Southwest Youth & Family Services Director, Shanna Rice, was present and a very positive discussion was held. It was also decided that monthly case staffings between JSU and Southwest Youth staff would be reinstated.

On April 3rd, I, along with the other district supervisors, attended a check-in with CFO Kevin Clagg and Amber Miller. District 6 will be receiving some new furniture in a few county offices to make the offices more presentable. New signage for office doors will be requested as well. District 6 is very grateful that Mr. Clagg and Ms. Miller have allowed us this opportunity.

On April 9th, JSU staff in Jackson, Beckham, Roger Mills, Tillman, Kiowa, Greer, and Harmon Counties attended a Functional Family Therapy (FFT) Stakeholder Meeting via TEAMS. FFT is now available in these counties, and JSU staff that were new to FFT received a great presentation. Also present at the TEAMS meeting was Judge Michelle Roper of Beckham County.

On April 30th, a District 6 Staff Meeting was held at the Caddo-Kiowa Technology Center in Fort Cobb. Director Jeffrey Cartmell, Constanzia Nizza, Greg Delaney, Jeremy Evans, and Rex Boutwell were all present from state office and each provided updates and answered questions. Roger Wills presented a refresher on Community at Risk Services (CARS) policy for JSU staff. Kheri Smith did a presentation to the district on the new Hope Scale Assessment that Districts 6 and 2 are piloting. Jenny Olson (ADS) did a back-to-basics training on Intake Procedure that she will also be presenting at the upcoming New Worker Academy.

- **District Highlights from District 7 Supervisor Rodney McKnight**

For the month of April 2024, District 7 served approximately 184, with 123 having a legal status of a deferred filing to custody. Contact notes totaled 990 with 57 being TCM eligible. Out of the 123 youths, there are 79 supervised cases with 13 being OJA Custody youth and 3 Dual Custody youth. We currently have 4 kids in various placements. There are 12 youths in secure detention, 10 being pre-adjudicatory juveniles with 2 youth awaiting placement.

Referrals have increased this month, with a total of 67 referrals for the month of April, compared to 45 the month before, with a total of 39 intakes completed. Most referrals consisted of property and drug offenses with a few violent crimes happening throughout the district. FFT referrals are leveling off, currently, District 7 currently has 3 youths referred and/or participating in that program. HUB referrals have begun to be on an upwards trend with a total of 14 for the month of April.

District 7 activities for the month of April 2024 includes, monthly MDT meetings, liaison visits to JDC and YS Shelters, CARS staffing's, drug coalition, graduated sanctions, and several online trainings.

District 7 had three new caseworkers start in the month of April. Melissa Wilson JJS II in McCurtain County, Hollie Whitbeck JJSII in Choctaw County, and Shelby Laxton JJSII in Pontotoc County. We are very excited to have them join our District 7 team and I know each will be an asset to their community and the families that they will serve.

During the month of April, Bryan County caseworker Julie Fryer was promoted to an Assistant District Supervisor. Julie will be supervising Bryan, Marshall, and Johnston Counties. Julie has worked for OJA for 8 years. Before coming to OJA, Julie worked for 19 years as a court supervision officer for the state of Kansas with 7 of those years as a supervisor.

Gale Whitson JJSII Pontotoc County attended the Annual Child Abuse Conference on April 16-17 in Edmond. Gale reported that the conference was extremely informative and well organized.

I along with several other colleagues were able to attend the Tribal Public Health Conference in Tulsa, April 22-25. This is an annual conference that I have had the opportunity to attend the last several years. During this conference, there is an array of educational/informative sessions to choose from. For the first two mornings, there was a Keynote speaker, and, in the afternoon, hourly sessions were conducted. Most speakers come from all over the country and Canada to discuss not only tribal health concerns but community issues as well.

On April 27th, Sulphur was devastated by a tornado that caused destruction to most of downtown. We had one family within our system affected by this storm and a HUB referral was completed to assist with relocation. Amazingly, no damage was done to our office, that sits just one block north of downtown. Our thoughts and prayers will remain with people in this community.

May 2024 Board Meeting

Month of April 2024:

- **Science of Hope Initiative**
 - Please see the additional attached report from Kheri.
 - Participated in meetings related to implementation and training on Hope scale pilot in two of OJA's districts,
 - Visited COJC with Hope Navigator team to provide Science of Hope group to residents.
 - Ongoing strategic planning weekly meetings with Kheri.
- **Family Engagement**
 - Please see the additional attached report from Apryl.
 - Met with Laura regarding next steps to sustain our juvenile justice family advisory council (JJFAC) through SAG.
 - Participated in Monday Morning meeting podcast taping to share about OJA's Youth and Family Resources page and the work of the juvenile justice family advisory council.
 - Facilitated monthly JJFAC meeting. Laura presented on JJFAC being sustained under SAG as parent subcommittee. Kheri presented to members about our hope scale pilot project. We also discussed April's visit with Leticia to talk about parent/caregiver engagement at OYACS. Shared about OYACS history, parent involvement opportunities, and webpage.
 - Ongoing weekly meetings with Apryl to set goals and pathways for family engagement work.
- **Training Department**
 - Please see additional attached reports from Abby.
 - Met with training team to review development of trauma informed training roll-out prior to conducting our final Attitudes Related to Trauma Informed Care (ARTIC) final survey.
- **Tribal Liaison**
 - Met with District tribal liaison team to prepare for upcoming Tribal Public Health Conference and organized plan for collecting highlights from the conference to share on a Monday Morning meeting.
 - Heath Denney and I met with the new juvenile justice program director with the Wichita and Affiliated Tribes. We discussed their programs and collaborative prevention work they are doing in Caddo county.
- **Childrens State Advisory Work Group**
 - Represented OJA at the monthly Systems of Care State Advisory Team meeting. The agenda included presentations on a story telling app. that can assist with families telling their stories. Also, presentations provided on Safely Advocating for Families Engaged in Recovery (SAFER) Initiative and CREOKS provider services.
 - Represented OJA at monthly CSAW meeting. The agenda included presentation by Caylee Dodson who is the Director of RestoreOKC. Incredible work is being done in the community of NE Oklahoma City alongside the support of this organization. Also reviewed CSAW strategic plan and TIC website updates.
 - Attended the Children's Behavioral Health Coalition monthly meeting. The agenda included presentation on Tough as a Mother initiative.

- Attended Trauma Informed Care work-group meeting. Agenda included organizing future goals and updates on TIC website.
- **Court Improvement Program (CIT) Conference Planning Committee**
 - Represented OJA initial meetings to plan for annual conference. Met with Ben to develop potential juvenile justice training sessions and asked him to join the committee as well.
- **Youth Justice Coalition Meeting**
 - Meeting led by OK Policy Institute. Attended monthly meeting. Discussion items included arranging listening sessions with youth involved in the juvenile justice system. Shared that OJA can look to assist in this area and that we have facilitated listening sessions with youth in the past.
- **Byrne SCIP – State Crisis Intervention Advisory Board Meeting**
 - Served as designee for OJA at April meeting.
- **ODMHSAS Planning and Advisory Council (PAC) Meeting**
 - Represented OJA at bi-monthly meeting. Provided OJA updates. Agenda included legislative updates, discussion on priority measures, and updates to member vacancies.
- **Homelessness Work**
 - Represented OJA at bi-monthly OCCY Homeless Children and Youth Steering Committee meeting. The agenda included legislative updates, SoonerSelect Value Added Benefits for Homeless Clients, and strategic planning work. Discussions are happening with partners to begin work on updating strategic plan.
- **OJA Standing Meetings**
 - Executive Team, Executive Team Quarterly Recharge, Rates and Standards, JJS Support meetings, and Lunch and Learns.
- **Training/Conferences**
 - **Attended webinar:** Campaign for Trauma-Informed Policy and Practice (CTIPP) CAN: Trauma-Informed Workplaces
 - Participated in OJA Executive Team leadership retreat.

The Science of Hope - Kheri Smith

- Hope Ambassador training meeting with Dr. Hellman. He is creating an assessment for our staff at COJC for hope, burnout, and post-secondary stress. We are beginning to create an assessment for hope to use in secure care.
- Monthly meeting with the director.
- Weekly meetings with Janelle.
- New: Weekly meetings with Michele to organize and lead hope projects.
- New: Monthly meeting Health and Human Services Hope Meeting.
- Attends monthly NEAR Science meetings with other Oklahoma NEAR Science Trainers.
- New: Attends monthly NEAR Science Mentor Meeting.
- Continue to build relationships with leadership staff at COJC to boost communication, common language, and common understanding.
- Met with hope class presenter COJC team to create class content.
- Held monthly hope group on each unit at COJC, speaking with them about goals and completing a worksheet that was designed to help them think of several goals or pathways to a goal and then eliminate what they would never want to do while highlighting things they want to do or might want to do.
- Onboarding hope training new COJC staff.
- New: Followed COJC staff to learn how to bridge understanding and collaboration between JJS's job roles at COJC and JJS's job roles in the field while learning how to partner the science of hope with those job roles.
- New: Meeting with Melissa Monson to infuse hope into COJC phase system.
- New: Meetings with Janelle and Carol to infuse hope into COJC parent welcome packet.
- New: Several meetings to create Hope Scale Pilot for District 2 and 6.
- New: Launched in-person training with District 6 for the Hope Scale Pilot.
- Monthly meetings with Alison and Dotti to create Monday Morning Meeting content and recruit presenters.
- Meetings for creation of content and multiple filming of new MMM podcast.
- Create 20-minute trainings/presentations for Mondays in April first one on hope and goal setting and second one on OJA policies and procedure's review, third on new podcast, fourth bringing in an outside presenter.
- Co-host Monday Morning Meetings to deliver created content.
- Community involvement: attended ribbon cutting for local homeless shelter, volunteered at food bank.
- Attended and presented hope scale implementation plan with Parent Advisory Committee.

Apryl Owens, Family Engagement/Hope Navigator

- Attended the OJA Monday Morning Meetings and Lunch and Learns.
- Attended staffing's with my supervisor about family engagement survey results for presentation at District Meetings, Discussed the Upcoming New Worker Academy.
- Met with Joni Bruce from Oklahoma Family Network about some additional resources for families involving childcare for special needs children etc.
- Spent the day at COJC shadowing JJs as a part of Hope Navigators and Family Engagement to see daily processes.
- Set-up a Virtual meeting with OYACS to inquire about Family Engagement with the School and to strategize ways to get better involvement with families.
- Observed the parenting class held at COJC for our youth that are parents. Shadowed the facilitator providing the class from 11-1pm as a part of family engagement work.
- Participated in a 3-day certification training for Nurturing Parents program for purposes of supporting delivery of this evidence-based parenting curriculum to COJC residents who are parents.
- Attended Autism Advocacy at the Capitol, gathered information and spoke with legislators about family engagement, new developments, and partnerships.

Project Name:	Objectives:	Project Owner/ Creator:	Start Date:	Review Date:	Completion Date:	Notes:
JSU Think Trauma Curriculum / Artic Blast Curriculum	To create a JSU specific trauma-informed care curriculum & recertification training curriculum that targets ARTIC Survey goals	Abby, Dereck, Hunter, Cheryl	Jul-23	Training Demo 5/1/24	JSU NWA: Oct-23 JSU Recert: *TBD 2024	Separate Curriculum for: *JSU NWA (re-working due to time limits) *Recert Training (all employees)
Lesson Plans	Updating all Lesson Plans	Dereck, Hunter, Cheryl	Jun-23	Final Review: 4/2024	3 additional courses to add	Out for Signatures
JSU/STO Training Policy	Create a more developed training plan for STO/JSU; to include job specific training outlined in policy	Abby & Hunter	#####	Monthly		outline has been developed - first draft (course determination)
DBT Champions	Become certified DBT Champions for DBT Skills Implementation training at COJC	Abby & Dereck	1/3/2024	Monthly	Each month will produce a new 3-hour training segment: January - October 2024	
Cross-Training	Training Specialists will become cross-trained to instruct each training course	Abby, Dereck, Cheryl, Hunter	3/1/2024	Monthly		
Workday Links	Training Specialists will work to create subject-matter based WD links for distribution	Abby, Dereck, Cheryl, Hunter	5/1/2024	Monthly		Quarterly Distribution

Central Oklahoma Juvenile Center
Training Breakdown April 2024

MANDATORY Refresher Training Information:

Total Mandatory Classroom Training Hours for April:	881
Total Mandatory Computer Based Training Hours for April:	219
Grand Total Mandatory Training Hours for April:	1100

188 Staff participated in April Training for 2024 (Mandatory and Non, In-Service, In-person, online, etc.)

5 Staff have COMPLETED All Refresher Training for 2024 (3% complete)

ORIENTATION Training Information:

Total Orientation Classroom Training Hours for April:	1503
Total Orientation Computer Based Training Hours for April:	0
Grand Total Orientation Training Hours for April:	1503

OYACS Training Information:

Total Inservice Training Hours for April:	45
Total Computer Based Training Hours for April:	0
Grand Total Training Hours for April:	45

IN-SERVICE Training Information:

Total Classroom In-service Training Hours for April:	62
Total In-service Computer Based Training Hours for April:	29
External/Non-Facility In-Service Training for April:	13
Grand Total In-service Training Hours for April:	104

SUPERVISORY Training Hours:

Grand Total Supervisory Training Hours for April:	868
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April Care & Custody Management System (CCMS) Training:

<i>CCMS Hours</i>	# of Students	# Credit hours	Total Class Hours
Orientation Day 1	11	8	88
Orientation Day 2	11	8	88
Orientation Day 3	12	8	96
Re-Certs Day 1	12	8	96
Re-Certs Day 2	11	8	88
Totals	57	40.00	456
Total # CCMS Hours	456		

CCMS Recertification Percentage Completed:	19%
Total # of Students who attended CCMS in April. (Orientation and Refresher):	24

GRAND TOTAL of Training Hours:

Grand Total Training Hours for April:	2752
Total Training Hours for NON-COJC Employees for April:	13
Total Courses for April:	110
Total Course Hours for April:	236
Total Participants for April:	253

April State Office and District Training

Location:	Training Hour Totals:	Supervisory Training Hour Totals:	Grand Training Hour Totals:
State Office	82.75	73.5	82.75
District 1	218.5	208	218.5
District 2	32	32	32
District 3	28	22.25	28
District 4	85.75	84.25	85.75
District 5	136.5	128.5	136.5
District 6	53.75	53.25	53.75
District 7	164.25	77.5	164.25
Totals:	801.5	679.25	801.5



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Residential Placement Support

Carol Miller, Deputy Director Residential Placement Support

Board Report – May 2024

April 1st to 30th 2024 activity

Releases (6) from Secure Care

April 2024

Intakes (8) for Secure Care

Paroled – 3

Released at Court - 2

Awol on 10-day pass - 1

Central Oklahoma Juvenile Center (COJC) facility events

- COJC youth and staff attended the Oklahoma State VS Cincinnati Baseball Game at OSU Stillwater as guests of Representative Talley. COJC youth enjoyed a meal at McDonalds after the game. Youth chose to eat at McDonalds.
 - Residents were able to view the Solar Eclipse with special solar eclipse glasses.
 - Infusion of the Science of Hope at COJC continues with the OJA Hope Navigators visiting each unit on the COJC campus during April. Residents reviewed the Science of Hope and received education on Avoidant vs Achievement Goals.
 - Hope Navigators shadowed the JJS at COJC to learn how to best support them and our youth with hope goals.
 - COJC youth enjoyed OYACS Day at the Capital with a special visit from Governor Stitt. Youth then presented OYACS day at the Capitol during the April OJA Board Meeting.
 - Drivers Education Update – 22 students completed the required 30 hours and assessments required to receive a permit thanks to the efforts of the OYACS Driver’s Ed Program.
 - Fire Marshall Inspection at COJC completed successfully.
 - April is Performance based Standards Data Collection. Outcomes will be published in May.
 - This month we said farewell to Dr. Yemi and Paula Christiansen as they move toward new goals.
 - COJC grieved the loss of RCS Pascal Buma after suffering a medical emergency during military drills.
 - OU Health Science Interdisciplinary Training Program toured COJC.
 - COJC hosted the annual Volunteer Appreciation Banquet to say thank you to our Volunteers. Residents presented speeches, poems, and a brief history of what it means to volunteer.
 - Jimmy Rogers former running back for New Orleans Saints and Youth Services Mentor facilitates gang group awareness to COJC residents weekly.
 - Resident Council meeting held for April. Residents requested updated video games and more time in the game room, more recreational tournaments, more community outings such as bowling, shower, and leisure time not to be at the same time on the master schedule which limits television time.
 - Leadership dinner held for Community and Leadership phase youth was served in the new Canteen.
 - Resident/family engagement visitation – 152 in person visits, 95 virtual visits and 281 telephone calls in April.
 - Resident birthdays celebrated on site with cakes donated by the St. John Lutheran Church.
 - 87 Volunteers donated 47.52 hours of mentoring, bible study and religious services to COJC residents.
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Residential Placement Support

Carol Miller, Deputy Director Residential Placement Support

- Volunteers for April included Antioch Community Church, Life Church Switch, St Johns, Free Will Baptist Church, OKCreative group, Pioneer Library Group, Bible Study, Mr. Brewer music program, POPs, and Torch Weekend Program mentoring
- Religious services and bible studies were offered by community volunteers for all residents.

Secure Care Treatment Program Updates

- COJC Treatment Program Updates are implemented by OJA Director of Behavioral Health Shel Millington.
- COJC staff attended the Nurturing Parenting Facilitator Training for Adolescent Specific Parenting Programs. The program assists in preparing COJC residents who are parents in understanding nurturing and aide in the prevention, intervention and treatment of child abuse and neglect.
- Updated Independent Living Curriculum to Life Skills Curriculum to ensure all required areas of Independent Living are covered for residents.
- Dialectical Behavior Treatment (DBT) skills training continues for all staff in April with three-hour increments until each employee completes 30 hours of training. Direct Care staff continue to participate with program and treatment staff in resident DBT groups.
- In May, COJC staff will participate in evidence-based intervention, Trauma Focused Cognitive Behavioral Therapy (TF-CBT) training through the University of Oklahoma Health Sciences Center. Completing this training in entirety will result in therapist being eligible for TF-CBT certification.

Division Leadership Activities

- Completed weekly walk throughs of COJC units with OJA Advocate General Natascha Ferguson to provide open dialogue and support for residents and staff.
 - Met with Dr Yemi and Melissa Shaw (Monson) to ensure continuity of treatment care at COJC.
 - Attended webinar on Championing Equity and Opportunity in Secure Care – Building a Brighter Future for All Youth through the Council of Juvenile Justice Administrators.
 - Attended the OYAC High School Graduation for COJC resident.
 - Melissa Shaw (Monson) guided COJC programming staff in creating phase packets for youth with input from HOPE navigators.
 - Participated in 5 voices and OJA Executive Team Offsite Meeting at PIVOT.
 - OJA PREA Coordinator Cathy McLean completed training all residents and staff on Federally required PREA updates.
 - Facilitated Disciplinary Policy Rewrite onsite at COJC to discuss behaviors and consequences.
 - Met with Laura Broyles at COJC to discuss mentoring program and TASK.
 - Attended the COJC Employee Council meeting at COJC to listen and garner ideas for staff retention.
 - Participated in Council of Juvenile Justice Administrators (CJJA) Deputy Director virtual “Casual Chats” session with 6 participating states. Session provided an opportunity for open communication, collaboration and the sharing of insights and experiences in Juvenile Justice.
 - Attended COJC Day at the Capital with COJC Youth.
 - Met with American Correctional Association (ACA) Accreditation Specialist to discuss ACA accreditation of the COJC Transition Phase Cottage update.
 - Attended virtual visit with ACA on upcoming annual performance monitoring visits.
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Residential Placement Support

Carol Miller, Deputy Director Residential Placement Support

- Provided Oklahoma State Dept. of Health (OSDH) update on Confinement Grant COVID mitigation progress in COJC, detentions and group homes. COVID outbreaks were present in several group homes during April and COJC grant nurses delivered supplies/testing while providing support.
- Provided OSDH with monthly update for the OMMA grant providing substance use prevention and education in COJC, public schools, nonprofits, and Youth Service Agencies.
- Participated in Dialectical Behavior Treatment (DBT) virtual skills training sessions.
- Held weekly TEAMS meetings with Division staff to ensure quality coverage of all liaison and oversight duties to ensure we are working toward division and agency goals.
- Continue to facilitate Juvenile Handbook review for 2024.
- Participated in Performance based Standards (PbS) Pre-Draft Period Distance Learning Webinar.
- Met with Shawnee Police Department K-9 Unit for possible contraband screening of physical plant.
- Attended the Board of Juvenile Affairs March Board meeting in person.
- Participated in the weekly Personnel Strategy meeting to discuss approach for employee progressive discipline, coaching and retraining issues.
- Met weekly with COJC Superintendent to address goals, facility issues and full implementation of COJC Next Generation Campus upgrades.
- Participated in weekly OJA Executive Team meetings with State Office Leadership.
- Participated in OJA Parent Advisory Council virtual meeting.

Recruitment and Retention Efforts

- COJC April Employee of the Month is RCS Ryan Ransom.
 - Staff resource rooms updated as a calming environment for staff after escalated incidents.
 - General Staff Meeting held and announced Employee of the month, employment anniversary's and introduced new staff members.
 - COJC employee support group COMPASS now provides a snack shack available on the weekends for employees.
 - COMPASS held a silent auction for staff on a 3D Printed Harry Potter Chess Set.
 - COMPASS held their monthly meeting to discuss Employee Appreciation Day events.
 - Oklahoma Public Employee Association (OPEA) provided COJC staff with a Jalapeno Lunch.
 - Employee council meeting held with 6 staff in attendance to solicit ideas, suggestions, and concerns about the facility. Discussion held on monitoring phone calls, following the master schedule, and requesting more workspace.
 - Leadership Academy held for new staff to discuss facility culture, role modeling, rapport and relationship building.
 - COJC employee support group sent out surveys requesting input on staff appreciation efforts and ideas to support employees at COJC.
 - Digital billboards remain in Midwest City, Nicoma Park and vinyl billboards located in the Shawnee area. OJA Human Resources attended one OKC Workforce Job Fair, one OKC Workforce Job Fair, the Diversity Career & College Expo at Metro Tech, and a Side x Side Meeting which resulted in 3 referrals/interviews during the month of April.
 - OJA recruiter Sheryl Liepins highlights COJC job openings. "Invite to Apply" messaging for hard to fill positions are sent out through virtual employment websites.
 - Oklahoma Employment Security Commission (OESC) held a semi-annual Job Fair at Rose State College in which the OJA HR division participated.
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Residential Placement Support

Carol Miller, Deputy Director Residential Placement Support

Agency Collaborations in Secure Care

- Oklahoma Department of Career and Technology Education (Career Tech) –
 - Met with Career Tech Supervisor Kent Roof and OYAC Melissa White to discuss moving forward.
 - Career Tech. Automotive Shop Students are actively attending classes and receiving certificates of participation.
 - Department of Rehabilitative Services (DRS) –
 - DRS embedded staff Michael Rolerat is at COJC weekly to assist residents in enrolling in DRS.
 - 3 residents who have not graduated were included to participate in the work program and get paid through DRS.
 - DRS Unit Meeting will be held at COJC on June 13th at the Training Center. 17-20 DRS employees will be attending and tour COJC after the meeting.
 - Department of Mental Health and Substance Abuse (DMHSAS) –
 - DMH facilitated a Zoom meeting on Narcan supports.
 - Chuck Fletcher of the Evolution Foundation through their contract with DMHSAS visited COJC in April to assist parents in overcoming barriers to in person visitation.
 - DMH continues to work with OJA and COJC on Naloxone distribution.
 - DMH embedded staff Aquitta Walker assisted in providing reentry wrap around services for youth by attending Grand Staffing's and consultations with COJC Clinicians and Juvenile Services Districts to provide support efforts for youth who are in reentry status and their families in the community.
 - The COJC/DMH reading program procedure has been created and will provide residents who are fathers the opportunity to read books to their children virtually via IPADS purchased by DMH.
 - Central Oklahoma Workforce Innovation Board (COWIB) –
 - Workforce Work Study Program is for residents come into COJC with a diploma or GED or while at COJC have graduated or received their GED.
 - Virtual Job Shadowing is being offered and stood up at COJC.
 - COWIB invited COJC HR to participate in their Spring Job Fair and to assist in recruiting efforts.
 - There are currently 11 Residents who are graduates working on site at COJC through the Workforce Innovation and Opportunities Act (WIOA).
 - DRS/OYACS/OCCY/OJA School to Work paid work program –
 - Residents who are currently enrolled in OYACS at COJC work onsite at COJC and receive pay through DRS reimbursement.
 - Program provides youth with a work resume, birth certificate, State ID, and financial support upon parole from COJC.
 - There are currently 3 residents in the work program.
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Juvenile Detention 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 FY2024

Replace Generator

- Installed in 1988
- Difficult if not impossible to find parts for necessary repairs
- New generator has the additional capability to run the electronic door locks and the HVAC system

Pittsburg County Juvenile Detention Center

OJA Request	\$18,721.25
County Match (15%)	\$3,303.75
Total	\$22,025.00



Next Generation Campus Phase III Update

Next Generation Campus Update

Multi-Purpose Building(s):

- 1) **Waiting on a fee proposal from Architect.**

Career Tech Building Upgrade

- 1) **Construction Documents being finalized.**

School Administration Building

- 1) **The new windows will be installed starting on the 28th of May.**
- 2) **The new roof is being installed. It should be finished in 2 weeks.**
- 3) **Piper Weatherford is coming on site today to work on a proposal for new doors.**

Staff Hall

- 1) **We are waiting on the notice to proceed to replace the heat and air system.**
- 2) **Oklahoma Roofing is preparing a proposal to upgrade the flat roof and to replace the metal awning on the front of the building.**

Next Generation Campus Update Continued

Staff Hall - Continued

- 3) Obtaining proposals for new doors, windows and flooring.**
- 4) We will assess the restrooms to see if they need any upgrades.**
- 5) Our maintenance department will replace the ceiling tiles in both buildings.**

Independent Living Home

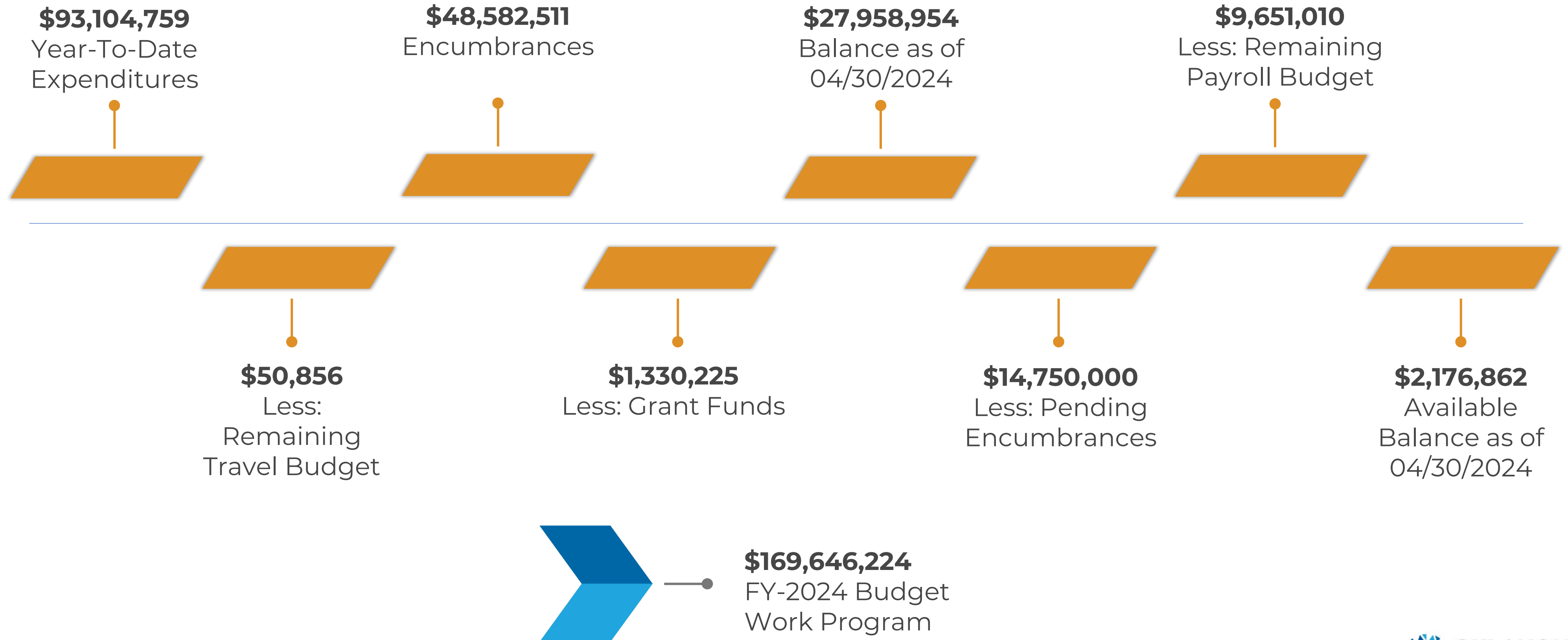
- 1) Waiting on OMES to assign an architect to prepare the design documents.**
- 2) We have a committee that is working on this project.**

OJA Finance Report

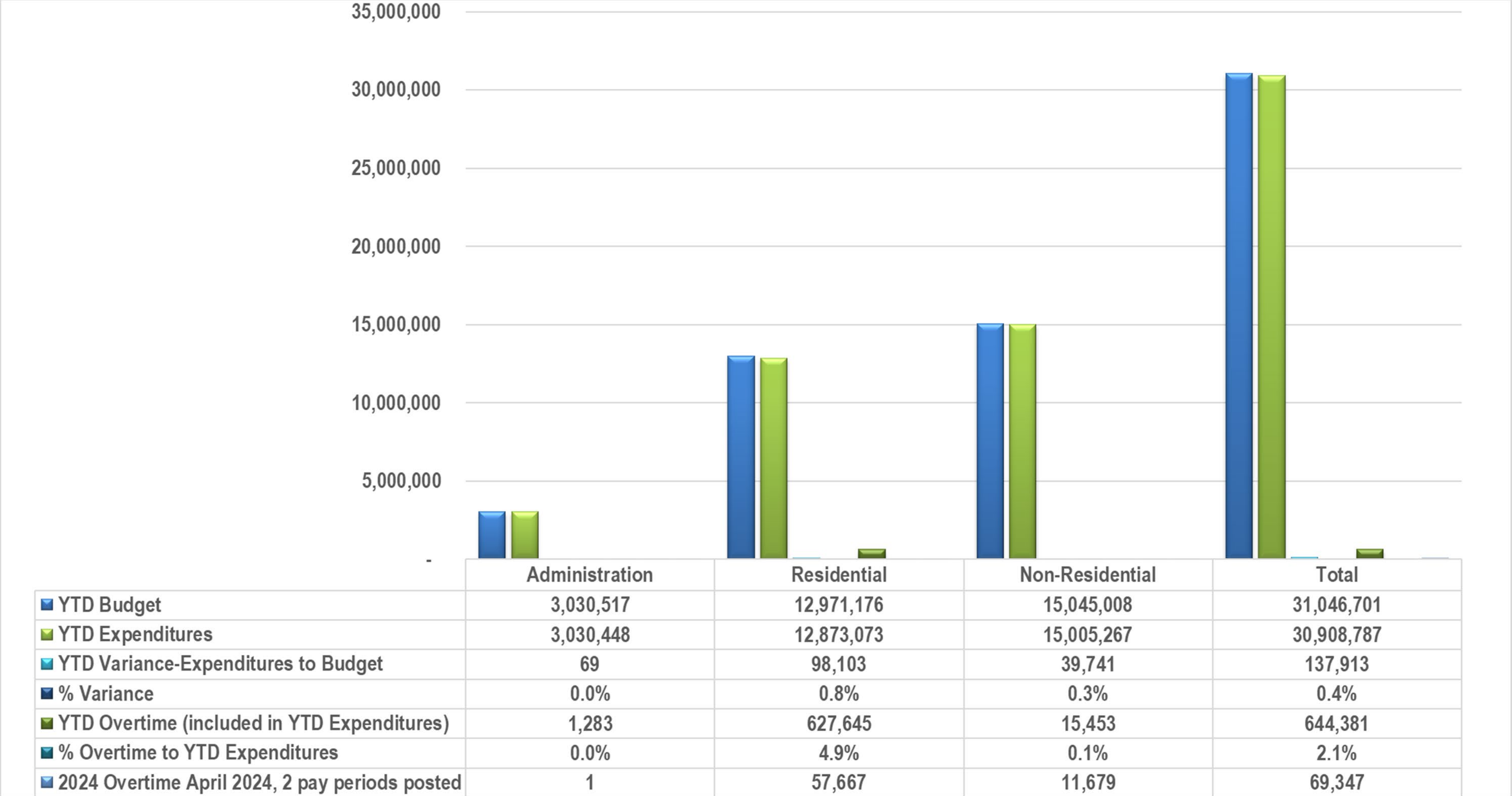


FY-2024 Operation/Capital Budget Projections

As of 04/30/2024



BR-2024 Payroll Budget to Actual Year to Date



FTE Budget To Actual For April 2024

FTE Budget for April (2 payrolls x 496 FTE)	992.00
Actual Paid	<u>983.72</u>
Variance	8.28

Notes: Although we have more vacancies than 8.28 for this period, OT and severance expenses impact the FTE calculations. We are required to submit a realistic budget that takes into account not only the added expenses listed above but also normal (for the time period) vacancy rates.

FY-2024 Payroll Overtime

As of 04/30/2024

Quarter FY 24	No. of Pay Period	Administration		Residential Services		JSU/Community Services		Total Overtime Hours	Total Overtime Amount
		Hours	Amount	Hours	Amount	Hours	Amount		
1	7			7,134	\$221,726	55	\$1,189	7,189	\$222,915
2	5	0	\$1	4,068	\$134,742	26	\$624	4,094	\$135,367
3	8	42	\$1,282	9,311	\$213,510	88	\$1,961	9,441	\$216,752
4	2	0	\$1	1,888	\$57,667	475	\$11,679	2,363	\$69,347
Total	22	42	\$1,283	22,400	\$627,645	645	\$15,453	23,087	\$644,381
Full Time Equivalent (FTE)				12.73		0.37		13.12	

FY-2024 Revolving Funds Revenue Projection

As of 04/30/2024

Receivable Source	FY-24 Budget	Budget to Date	Receipts	In-Transit	Over (Under) Budget
SSI and SSA	\$ 100,000	\$ 83,333	\$ 92,783		\$ 9,450
Income from Rent	17,802	14,835	14,835		-
Charter School State Aid/Grants	500,000	416,667	435,932	96,044	115,309
School Breakfast/Lunch/Snacks Program	57,213	47,678	129,998	12,301	94,622
Sales	90,000	75,000	88,712		13,712
Child Support	150,000	125,000	115,362		(9,638)
Other Receipts	86,000	71,667	59,026		(12,641)
Total Revolving Funds	\$ 1,001,015	\$ 834,179	\$ 936,648	\$ 108,345	\$ 210,814
Reimbursements and Refunds	FY-24 Budget	YTD Expenses	Receipts	Outstanding Reimbursements	Variance to YTD Expenses
DHS Safety Shelter, OSDH Rehabilitation Drug and Alcohol Services, Miscellaneous Refunds	\$ 4,540,000	\$ 2,216,558	\$ 2,216,558	\$ -	\$ -
Total Revolving Funds Revenue	\$ 5,541,015	\$ 3,050,737	\$ 3,153,206	\$ 108,345	\$ 210,814

FY-2024 Federal Funds Revenue Projections

As of 04/30/2024

Federal Fund (FF) Program Fund	Projected Annual Revenue	Budget to Date	Actual Revenue	In-Transit	Receipts Variance to Budget
FF Fixed Rates Reimbursements from Other State Agencies					
Residential Behavior Management Services (RBMS)	\$ 6,700,000	\$ 5,583,333	\$ 4,684,829	\$ 1,021,296	\$ 122,792
Targeted Case Management (TCM)	2,300,000	1,916,667	1,625,959	217,992	\$ (72,716)
IV-E Shelter	155,000	129,167	60,055	101,814	\$ 32,702
Indirect Cost Reimbursement (OHCA)	185,766	154,805	188,127		\$ 33,322
Total FF Fixed Rates Reimbursements From Other State Agencies	\$ 9,340,766	\$ 7,783,972	\$ 6,558,970	\$ 1,341,102	\$ 116,100
FF Cost Reimbursements from OJJDP/Other State Agencies	FY-23 Budget	Expenditures Reports	Receipts	Outstanding Reimbursements	Receipts Variance to YTD Expenses
Direct Federal Grant, OJJDP Formula	\$ 1,368,120	\$ 194,137	\$ 171,937	\$ 22,200	\$ -
DAC-RSAT	225,000	182,293	159,129	23,164	-
Detection and Mitigation of COVID-19 in Confinement Facilities	1,604,580	795,851	740,600	55,251	-
State Recovery Fund (ARPA)	18,438,192	8,181,408	8,613,008	-	431,600
Total FF Cost Reimbursements from OJJDP/Other State Agencies	\$ 21,635,892	\$ 9,353,689	\$ 9,684,674	\$ 100,615	\$ 431,600
Total Federal Fund (FF) Program Fund	\$ 30,976,658	\$ 17,137,661	\$ 16,243,644	\$ 1,441,717	\$ 547,700

700 Fund Accounts

As of
04/30/2024

Trust Fund - 701

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

****Cash Balance as of 04/30/2024**
\$4,447.35

Trust Fund - 703

Established to account for all Donated funds received/expended. These funds are used for the benefit of the juvenile

****Cash Balance as of 04/30/2024**
\$1,325.33

Canteen Fund - 702

Established to account for all the funds at canteens located at COJC. Proceeds from the canteen are used for the benefit of the juvenile.

****Cash Balance as of 04/30/2024**
\$10,325.67

Trust Fund - 704

Established to account for all funds received from OJA's Victim Restitution Program

****Cash Balance as of 04/30/2024**
\$9,528.31

The Oklahoma Economy

Current to Prior Month Comparison:

April receipts from all sources – 1,957 M which is 613.2 M over March (45.6%).

12 Month Rolling Comparison:

Receipts for the last 12 months through April total \$16.91B, a decrease of \$584.6M, or 3.3%, when comparing revenue from the previous year. Gross Production Tax or “GPT” decreased \$853.3M, or 43.2% for the same twelve-month period.

Monthly Comparison Current to Previous Year:

All tax divisions reported an increase for April with totals equaling \$1.96B, up \$57.7M, or 3% when compared prior year.

Oklahoma Business Conditions Index:

up to 54.7 from 53.3 – two months in a row above 50

Unemployment (March Numbers):

Oklahoma: decreased back to 3.5% from 3.6%. **National:** decrease to 3.8% from 3.9%

Consumer Price Index:

US Unemployment: 12 month rate at 3.5% up .2% from prior 12 month period.

Oklahoma Youth Academy Charter School (OYACS)

May 28, 2024

2022-23, FY23, OYACCS Audit

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

Certified Public Accountants

Members

American Institute of Certified Public Accountants

Oklahoma Society of Certified Public Accountants

April 16, 2024

To the Board of Education
Oklahoma Youth Academy
J-001, Oklahoma County

We have audited the accompanying fund type and account group financial statements of the Oklahoma Youth Academy (the "School"), for the year ended June 30, 2023, and have issued our report thereon dated April 8, 2024. Professional standards require that we provide you with the following information related to our audit.

Our responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated June 5, 2023, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with the regulatory basis of accounting which is a comprehensive basis of accounting other than accounting principles 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. Our audit of the financial statements does not relieve you or management of your responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit of the financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the School solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the School's compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involved professional judgment about the number of transactions examined and the areas tested.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope we previously communicated to you.

Qualitative Aspects of Accounting Practice

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Oklahoma Youth Academy are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2023. We noted no transactions entered into by the School during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. We encountered no accounting estimates that are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The disclosures in the financial statements are neutral, consistent and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. These have been provided to management as adjusting journal entries during fieldwork. In addition, none of the misstatements detected as a result of the audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of the letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated April 8, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to School’s financial statements or a determination of the type of auditors’ opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the School’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Board of Education and management of the School and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

A handwritten signature in blue ink that reads "Wilson, Dotson & Associates". The signature is stylized and cursive.

Wilson, Dotson & Associates, PLLC
Shawnee, Oklahoma

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

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

JUNE 30, 2023

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, 2023**

BOARD OF EDUCATION

Chairman	Karen Youngblood
Vice-Chairman	Timothy Tardibono
Member	Bartlett Bouse
Member	Dr. Amy Emerson
Member	Honorable Janet Foss
Member	Dr. Stephen Grissom
Member	Colleen Johnson
Member	Les D. Thomas
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, 2023**

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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 Audit of the Financial Statements

Opinions

We have audited the accompanying combined fund type and account group 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, 2023, and the related notes to the financial statements, which collectively comprise the School’s basic financial statements as listed in the table of contents.

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 above 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, 2023, or the changes in its financial position, and, where applicable, cash flows for the year then ended.

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

As described 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 and pervasive.

Unmodified 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, 2023, 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.

Basis for Unmodified Opinion on Regulatory Basis of Accounting

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 School's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Consider whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Supplementary 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 combining financial statements – regulatory basis and the schedule of expenditures of federal awards, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information 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. The 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 combining financial statements – regulatory basis and the schedule of expenditures of federal awards are 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 Matters

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the schedule of statutory, fidelity and honesty bonds and schedule of accountant's professional liability insurance affidavit but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 8, 2024, 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 8, 2024

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

COMBINED STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE - REGULATORY BASIS
ALL FUND TYPES
JUNE 30, 2023

	<u>GOVERNMENTAL</u> <u>FUND TYPES</u>
	<u>GENERAL</u>
<u>ASSETS</u>	
Cash	\$ <u>396,596</u>
<u>LIABILITIES AND FUND BALANCE</u>	
Liabilities	\$ -
Fund Balance	
Unassigned	<u>396,596</u>
Total Liabilities and Fund Balance	\$ <u>396,596</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, 2023**

	GOVERNMENTAL FUND TYPES
	GENERAL
Revenues collected:	
State sources	\$ 1,490,887
Federal sources	655,560
Non-revenue receipts	2,432
Total revenues collected	2,148,879
Expenditures:	
Instruction	1,174,813
Support services	585,620
Operation of non-instructional services	188,827
Facilities acquisition & construction services	158,932
Other outlays	2,432
Total expenditures	2,110,624
Excess of revenues collected over (under) expenditures	38,255
Fund balance, beginning of year	358,341
Fund balance, end of year	\$ 396,596

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, 2023**

	GENERAL FUND			VARIANCE WITH FINAL BUDGET FAVORABLE (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
Revenues collected:				
State sources	\$ 1,847,751	1,490,887	1,490,887	-
Federal sources	656,119	655,560	655,560	-
Non-revenue receipts	2,377	2,432	2,432	-
Total revenues collected	2,506,247	2,148,879	2,148,879	-
Expenditures:				
Instruction	-	1,174,813	1,174,813	-
Support services	-	585,620	585,620	-
Operation of non-instructional services	-	188,827	188,827	-
Facilities acquisition & construction services	-	158,932	158,932	-
Other outlays	-	2,432	2,432	-
Unbudgeted	2,864,588	396,596	-	396,596
Total expenditures	2,864,588	2,507,220	2,110,624	396,596
Excess of revenues collected over (under) expenditures	(358,341)	(358,341)	38,255	396,596
Fund balance, beginning of year	358,341	358,341	358,341	-
Fund balance, end of year	\$ -	-	396,596	396,596

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, 2023

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 3% 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, 2023

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, 2023

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, 2023

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, 2023

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, 2023

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, 2023

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, 2023

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, 2023**

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, 2023

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, 2023 the School held deposits of approximately \$396,596 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, 2023

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, 2023, 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, 2023

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 8.00%. Contributions received by the System from the State of Oklahoma are from 5.25% 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 2023, 2022 and 2021 were \$245,423, \$303,490 and \$385,724, respectively.

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

NOTES TO THE FINANCIAL STATEMENTS – REGULATORY BASIS
June 30, 2023

4. OTHER INFORMATION – cont'd

D. Related Party Transactions

1. The School received funding in the amount of \$1,153,552 from OJA. This represents 54% of the revenue received for the year ended June 30, 2023. 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 3%. Payments of the funding to the School by the Board are included as state sources in the accompanying statements in the amount of \$199,643 for the year ended June 30, 2023. These funds accounted for 9% of the revenues collected by the School for the year ended June 30, 2023.

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Grantor's Project Number</u>	<u>Program or Award Amount</u>	<u>Balance at July 1, 2022</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Balance at June 30, 2023</u>
<u>U.S. Department of Education:</u>							
<u>Passed Through Oklahoma State Department of Education:</u>							
Title I	84.010	511	\$ 47,908	-	47,908	47,908	-
Title I 2021-22 - Note 1	84.010	799	-	-	48,846	-	-
Title ID, Neglected and Delinquent	84.010	531	149,051	-	116,648	149,021	30
Title ID, Neglected and Delinquent 2021-22 - Note 1	84.010	799	-	-	24,040	-	-
Title I Cluster			<u>196,959</u>	<u>-</u>	<u>237,442</u>	<u>196,929</u>	<u>30</u>
IDEA-B Discretionary Professional Development - OSDE	84.027	613	200	-	-	-	200
IDEA-B Flow Through	84.027	621	55,648	-	55,648	55,648	-
American Rescue Plan IDEA-B Flow Through	84.027X	628	4,886	-	-	-	4,886
Special Education Cluster			<u>60,734</u>	<u>-</u>	<u>55,648</u>	<u>55,648</u>	<u>5,086</u>
Title IIA, Teacher and Principal Training and Recruitment	84.367	541	9,848	-	-	-	9,848
Title V, Subpart 2 Rural/Low Income Schools	84.358	586	6,341	-	-	-	6,341
Title IVA, Student Support and Academic Enrichment Grant	84.424A	552	10,000	-	10,000	10,000	-
Title IVA, Student Support and Academic Enrichment Grant 2021-22 - Note 1	84.424A	799	-	-	10,000	-	-
COVID-19 ESSER II Formula Funding	84.425D	793	158,931	-	158,931	158,931	-
American Rescue Plan ESSER III	84.425U	795	357,192	-	-	-	357,192
Sub Total			<u>542,312</u>	<u>-</u>	<u>178,931</u>	<u>168,931</u>	<u>373,381</u>
Total U.S. Department of Education			<u>800,005</u>	<u>-</u>	<u>472,021</u>	<u>421,508</u>	<u>378,497</u>
<u>U.S. Department of Agriculture:</u>							
<u>Passed Through Oklahoma State Department of Education:</u>							
School Breakfast Program	10.553	764	-	3,301	55,168	56,154	2,315
Commodity Credit Corporation	10.555	759	-	-	5,989	-	5,989
Emergency Operational Costs Reimbursement (SBP & NSLP)	10.555	762	-	6,077	5,423	8,462	3,038
National School Lunch Program	10.555	763	-	13,580	116,331	122,391	7,520
P-EBT Program	10.649	760	-	-	628	628	-
Child Nutrition Cluster			<u>-</u>	<u>22,958</u>	<u>183,539</u>	<u>187,635</u>	<u>18,862</u>
Total U.S. Department of Agriculture			<u>-</u>	<u>22,958</u>	<u>183,539</u>	<u>187,635</u>	<u>18,862</u>
Total Expenditures of Federal Awards			<u>\$ 800,005</u>	<u>22,958</u>	<u>655,560</u>	<u>609,143</u>	<u>397,359</u>

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Note 1: These amounts represent reimbursements for prior year expenditures which were 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, 2023. 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, 2023, 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 8, 2024. 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.

Report on 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 or significant deficiencies may exist that were not identified.

Report on 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 8, 2024

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

**FINDINGS RELATED TO FINANCIAL REPORTING
FOR THE YEAR ENDED JUNE 30, 2023**

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, 2023**

There were no prior year findings.

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

**SCHEDULE OF STATUTORY, FIDELITY AND HONESTY BONDS
FOR THE YEAR ENDED JUNE 30, 2023**

<u>BONDING COMPANY</u>	<u>POSITION COVERED</u>	<u>POLICY NUMBER</u>	<u>COVERAGE AMOUNT</u>	<u>EFFECTIVE DATES</u>
Axis Insurance Company	Superintendent	P00100038011703	\$ 100,000	7/1/22 - 7/1/23
	Treasurer	P00100038011703	100,000	7/1/22 - 7/1/23
	Encumbrance Clerk	P00100038011703	100,000	7/1/22 - 7/1/23
	Minutes Clerk	P00100038011703	50,000	7/1/22 - 7/1/23

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

SCHEDULE OF ACCOUNTANT'S PROFESSIONAL LIABILITY INSURANCE AFFIDAVIT
FOR THE YEAR ENDING JUNE 30, 2023

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 2022-23.

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

Pamela R. Dotson

by _____
Authorized Agent

Subscribed and sworn to before me this 8th day of April, 2024.

Lisa Cook

Notary Public (Commission #23004151)
My commission expires March 24, 2027



Proposal to Engage Auditor for the 2023-24, FY24, OYACCS School Year



May 23, 2024

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

You have requested that we audit the regulatory combined fund type and account group financial statements of Oklahoma Youth Academy No. J-001 (the School) as of June 30, 2024, and for the year then ended, and the related notes to the financial statements, which collectively comprise Oklahoma Youth Academy No. J-001's basic financial statements.

In addition, we will audit the entity's compliance over major federal award programs for the period ended June 30, 2024. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the entity's major federal award programs. The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and in accordance with *Government Auditing Standards*, will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

The objectives of our compliance audit are to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the entity complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and *Government Auditing Standards*, if any, and perform procedures to address those requirements.

Schedule of Expenditures of Federal Awards

We will subject the schedule of expenditures of federal awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements as a whole.

Also, the document we submit to you will include the following other additional information that will not be subjected to the auditing procedures applied in our audit of the financial statements:

1. Schedule of statutory, fidelity, and honesty bonds.
2. Schedule of Accountant's Professional Liability Insurance Affidavit.

Data Collection Form

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the *earlier* of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

Audit of the Financial Statements

We will conduct our audits in accordance with GAAS, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America, the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). As part of an audit of financial statements in accordance with GAAS and in accordance with *Government Auditing Standards*, Uniform Guidance and/or any state or regulatory audit requirements we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of control.
- Obtain an understanding of the system of internal control 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. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Oklahoma Youth Academy No. J-001's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of Oklahoma Youth Academy No. J-001's basic financial statements. Our report will be addressed to the governing body of Oklahoma Youth Academy No. J-001. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

Audit of Major Program Compliance

Our audit of Oklahoma Youth Academy No. J-001's major federal award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; and the Uniform Guidance and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such an opinion on major federal award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the entity's compliance based on the audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the entity's compliance with the requirements of the federal programs as a whole.

As part of a compliance audit in accordance with GAAS and, in accordance with *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Our procedures will consist of determining major federal programs and performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs, and performing such other procedures as we considers necessary in the circumstances. The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Also, as required by the Uniform Guidance, we will obtain an understanding of the entity's internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the entity's major federal award programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity's major federal award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

Management Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with regulatory basis of accounting;
2. For the design, implementation, and maintenance of the system 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;
3. For identifying, in its accounts, all federal awards received and expended during the period and the federal programs under which they were received;
4. For maintaining records that adequately identify the source and application of funds for federally funded activities;
5. For preparing the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the Uniform Guidance;
6. For designing, implementing, and maintaining effective internal control over federal awards that provides reasonable assurance that the entity is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards;
7. For identifying and ensuring that the entity complies with federal laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal award programs and implementing systems designed to achieve compliance with applicable federal statutes, regulations, and the terms and conditions of federal award programs;
8. For disclosing accurately, currently, and completely, the financial results of each federal award in accordance with the requirements of the award;
9. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
10. For taking prompt action when instances of noncompliance are identified;
11. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;

12. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
13. For submitting the reporting package and data collection form to the appropriate parties;
14. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
15. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including disclosures, and relevant to federal award programs, such as records, documentation, and other matters;
 - b. Additional information that we may request from management for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity and others from whom we determine it necessary to obtain audit evidence.
16. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
17. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
18. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
19. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in the system of internal control and others where fraud could have a material effect on compliance;
20. For the accuracy and completeness of all information provided;
21. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
22. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the schedule of expenditures of federal awards referred to above, you acknowledge and understand your responsibility (a) for the preparation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance, (b) to provide us with the appropriate written representations regarding the schedule of expenditures of federal awards, (c) to include our report on the schedule of expenditures of federal awards in any document that contains the schedule of expenditures of federal awards and that indicates that we have reported on such schedule, and (d) to present the schedule of expenditures of federal awards with the audited financial statements, or if the schedule will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards no later than the date of issuance by you of the schedule and our report thereon.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility (a) for the preparation of the supplementary information in accordance with the applicable criteria, (b) to provide us with the appropriate written representations regarding supplementary information, (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information, and (d) to present the supplementary information with the audited financial statements, or if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Nonattest Services

With respect to any nonattest services we perform, we agree to perform the following:

- Prepare or assist with preparing financial statements in conformity with the regulatory basis of accounting based on information provided by you.
- Complete the auditee's portion of the Data Collection Form

We will not assume management responsibilities on behalf of Oklahoma Youth Academy No. J-001. Oklahoma Youth Academy No. J-001's management understands and agrees that any advice or recommendation we may provide in connection with our audit engagement are solely to assist management in performing its responsibilities.

Oklahoma Youth Academy No. J-001's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) designing, implementing, and maintaining the system of internal control, including the process used to monitor the system of internal control.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- The nonattest services are limited to the services previously outlined above. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities. Our firm will advise Oklahoma Youth Academy No. J-001 with regard to tax positions taken in the preparation of the tax return, but Oklahoma Youth Academy No. J-001 must make all decisions with regard to those matters.

Fees and Timing

Vanessa Dutton is the engagement partner for the audit services specified in this letter. The engagement partner's responsibilities include supervising services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses, administrative charges and a five (5) percent technology fee. Invoices are payable upon presentation. We estimate that our fee for the audit will be between \$28,000 and \$32,500 (assuming no more than 2 major programs).

The ability to perform and complete our engagement consistent with the estimated fee included above depends upon the quality of your underlying accounting records and the timeliness of your personnel in providing information and responding to our requests. To assist with this process, we will provide you with an itemized request list that identifies the information you will need to prepare and provide in preparation for our engagement, as well as the requested delivery date for those items. A lack of preparation, including not providing this information in an accurate and timely manner, unanticipated audit adjustments, and/or untimely assistance by your personnel may result in an increase in our fees and/or a delay in the completion of our engagement.

We may be requested to make certain audit documentation available to outside parties, including regulators, pursuant to authority provided by law or regulation or applicable professional standards. If requested, access to such audit documentation will be provided under the supervision of Eide Bailly LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the outside party, who may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We will be compensated for any time and expenses, including time and expenses of legal counsel, we may incur in making such audit documentation available or in conducting or responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings as a result of our Firm's performance of these services. You and your attorney will receive, if lawful, a copy of every subpoena we are asked to respond to on your behalf and will have the ability to control the extent of the discovery process to control the costs you may incur.

Should our relationship terminate before our audit procedures are completed and a report issued, you will be billed for services to the date of termination. All bills are payable upon receipt. A service charge of 1% per month, which is an annual rate of 12%, will be added to all accounts unpaid 30 days after billing date. If collection action is necessary, expenses and reasonable attorney's fees will be added to the amount due.

Other Matters

During the course of the engagement, we will only provide confidential engagement documentation to you via Eide Bailly's secure portal or other secure methods, and request that you use the same or similar tools in providing information to us. Should you choose not to utilize secure communication applications, you acknowledge that such communication contains a risk of the information being made available to unintended third parties. Similarly, we may communicate with you or your personnel via e-mail or other electronic methods, and you acknowledge that communication in those mediums contains a risk of misdirected or intercepted communications.

Should you provide us with remote access to your information technology environment, including but not limited to your financial reporting system, you agree to (1) assign unique usernames and passwords for use by our personnel in accessing the system and to provide this information in a secure manner; (2) limit access to "read only" to prevent any unintentional deletion or alteration of your data; (3) limit access to the areas of your technology environment necessary to perform the procedures agreed upon; and (4) disable all usernames and passwords provided to us upon the completion of procedures for which access was provided. We agree to only access your technology environment to the extent necessary to perform the identified procedures.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your website or elsewhere, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

We may use third party service providers and/or affiliated entities (including Eide Bailly Shared Services Private Limited) (collectively, "service providers") in order to facilitate delivering our services to you. Our use of service providers may require access to client information by the service provider. We will take reasonable precautions to determine that they have the appropriate procedures in place to prevent the unauthorized release of confidential information to others. We will remain responsible for the confidentiality of client information accessed by such service provider and any work performed by such service provider. You acknowledge that your information may be disclosed to such service providers, including those outside the United States.

Neither of us may use or disclose the other's confidential information for any purpose except as permitted under this engagement letter or as otherwise necessary for Eide Bailly to provide the services. Your confidential information is defined as any information you provide to us that is not available to the public. Eide Bailly's confidential information includes our audit documentation for this engagement. Our audit documentation shall at all times remain the property of Eide Bailly LLP. The confidentiality obligations described in this paragraph shall supersede and replace any and all prior confidentiality and/or nondisclosure agreements (NDAs) between us.

We agree to retain our audit documentation or work papers for a period of at least eight years from the date of our report.

Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

You agree to share all facts that may affect your financial statements, even if you first become aware of those facts after the date of the auditor's report but before the date your financial statements are issued.

At the conclusion of our audit engagement, we will communicate to the Board of Education the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

Government Auditing Standards require that we provide, upon request, a copy of our most recent external peer review report and any subsequent review reports to the party contracting for the audit. Accordingly, we will provide a copy of our most recent peer review report at your request.

Eide Bailly LLP formed The Eide Bailly Alliance Network, a network for small to mid-sized CPA firms across the nation. Each member firm of The Eide Bailly Alliance, including Eide Bailly LLP, is a separate and independent legal entity and is not owned or controlled by any other member of The Eide Bailly Alliance. Each member firm of The Eide Bailly Alliance is solely responsible for its own acts and omissions and no other member assumes any liability for such acts or omissions. Neither Eide Bailly LLP, nor any of its affiliates, are responsible or liable for any acts or omission of The Eide Bailly Alliance or any other member firm of The Eide Bailly Alliance and hereby specifically disclaim any and all responsibility, even if Eide Bailly LLP, or any of its affiliates are aware of such acts or omissions of another member of The Eide Bailly Alliance.

MEDIATION

Any disagreement, controversy or claim arising out of or related to any aspect of our services or relationship with you (hereafter a "Dispute") shall, as a precondition to litigation in court, first be submitted to mediation. In mediation, the parties attempt to reach an amicable resolution of the Dispute with the aid of an impartial mediator. Mediation shall begin by service of a written demand. The mediator will be selected by mutual agreement. If we cannot agree on a mediator, one shall be designated by the American Arbitration Association ("AAA"). Mediation shall be conducted with the parties in person in Oklahoma City, Oklahoma. Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties. Neither party may commence a lawsuit until the mediator declares an impasse.

LIMITED INDEMNITY

Eide Bailly LLP and its partners, affiliates, officers and employees (collectively "Eide Bailly") shall not be responsible for any misstatements in your financial statements that we may fail to detect as a result of misrepresentations or concealment of information by any of your owners, directors, officers or employees. You shall indemnify and hold Eide Bailly harmless from any claims, losses, settlements, judgments, awards, damages and attorneys' fees arising from any such misstatement or concealment of information.

If through no fault of Eide Bailly we are named as a party to a dispute between you and a third party, you shall indemnify and hold Eide Bailly harmless against any losses, damages, settlements, judgments, awards, and the costs of litigation (including attorneys' fees) we incur in connection with the dispute.

Eide Bailly shall not be entitled to indemnification under this agreement unless the services were performed in accordance with professional standards in all material respects.

LIMITATION OF LIABILITY

The exclusive remedy available to you for any alleged loss or damages arising from or related to Eide Bailly's services or relationship with you shall be the right to pursue claims for actual damages that are directly caused by Eide Bailly's breach of this agreement or Eide Bailly's violation of applicable professional standards. In no event shall Eide Bailly's aggregate liability to you exceed two times fees paid under this agreement, nor shall Eide Bailly ever be liable to you for incidental, consequential, punitive or exemplary damages, or attorneys' fees.

TIME LIMITATION

You may not bring any legal proceeding against Eide Bailly unless it is commenced within twenty-four (24) months ("Limitation Period") after the date when we delivered our report, return, or other deliverable under this agreement to you, regardless of whether we do other services for you or that may relate to the audit. The Limitation Period applies and begins to run even if you have not suffered any damage or loss or have not become aware of a possible Dispute.

GOVERNING LAW AND VENUE

Any Dispute between us, including any Dispute related to the engagement contemplated by this agreement, shall be governed by Oklahoma law. Any unresolved Dispute shall be submitted to a federal or state court located in Oklahoma City, Oklahoma.

ASSIGNMENTS PROHIBITED

You shall not assign, sell, barter or transfer any legal rights, causes of actions, claims or Disputes you may have against Eide Bailly to any person.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

We appreciate the opportunity to be your certified public accountants and look forward to working with you and your staff.

Respectfully,



Vanessa M. Dutton, CPA
Partner

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of Oklahoma Youth Academy No. J-001 by:

Name: _____

Title: _____

Date: _____

OYACS Finance Report

Oklahoma Youth Academy Charter School Combined Statement of Revenue, Expenditures and Fund Balances School Year 2023-2024 as of April 30, 2024		OJA General and Revolving Funds	Fund 25000	Totals as of 04/30/2024	OYACS-COJC (972)
Revenues					
Foundation/Salary Incentive	\$	-	\$ 183,447.00	\$ 183,447.00	\$ 183,447.00
Alternative Ed Grant			57,566.09	57,566.09	57,566.09
Flowthrough and ARP IDEA			21,077.24	21,077.24	21,077.24
Redbud School Funding Act			14,671.30	14,671.30	14,671.30
Title I N&D			58,116.00	58,116.00	58,116.00
Title IA			57,799.21	57,799.21	57,799.21
Title IIA P541			1,500.00	1,500.00	1,500.00
Title IVA			5,454.60	5,454.60	5,454.60
Title VB P587			6,072.84	6,072.84	6,072.84
Textbooks/Ace Technology			3,697.16	3,697.16	3,697.16
Child Nutrition Program _Operation/Admin Cost			6,161.41	6,161.41	6,161.41
Child Nutrition Program _Breakfast			47,318.79	47,318.79	47,318.79
Child Nutrition Program _Lunches and Snacks			83,262.07	83,262.07	83,262.07
Refund			293.90	293.90	293.90
Office of Juvenile Affairs **		1,087,565.00	-	1,087,565.00	1,087,565.00
Total Revenues	\$	1,087,565.00	\$ 546,437.61	\$ 1,634,002.61	\$ 1,634,002.61
Expenditures					
Equipment and Library Resources	\$	86,720.72	\$ -	\$ 86,720.72	\$ 86,720.72
Operational Expenses		41,537.65	111,590.73	153,128.38	153,128.38
Payroll Expenses		953,998.43	536,656.45	1,490,654.88	1,490,654.88
Professional Services		-	-	-	-
Training and Travel		5,308.20	-	5,308.20	5,308.20
Total Expenditures	\$	1,087,565.00	\$ 648,247.18	\$ 1,735,812.18	\$ 1,735,812.18
Excess of Revenues Over (Under) Expenditures	\$	-	\$ (101,809.57)	\$ (101,809.57)	\$ (101,809.57)
Fund Balances August 1, 2023		-	396,595.77	396,595.77	396,595.77
Fund Balances 2023-2024 School Year	\$	-	\$ 294,786.20	\$ 294,786.20	\$ 294,786.20
**OJA Funds			COJC (972)		
Fund 19301_19311	\$	23,158.40			
Fund 19401	\$	1,064,406.60			
	\$	1,087,565.00			

Modifications to the 2023-24, FY24, OYACS Encumbrances

OKLAHOMA YOUTH ACADEMY CHARTER SCHOOL REQUEST FOR 2023-2024 ENCUMBRANCES

Encumbrance#	Description	Vendor	Amount
Amend 2024-020	Federal Match (increase in rate from 7.7% to 8.4%), more employees with federal compensation in FY 24, previous approved amount \$18,000 increase to \$34,000 - \$16,000 increase	Teachers Retirement System	\$34,000.00
Amend 2024-043	Miscellaneous educational supplies and equipment for the various activities related of Consolidated School improvement Project, increase from \$2,000 to match the grant budgeted amount for supplies	TBD	\$75,000.00
2024-047	Purchases of locally made (MIO) and produced products for the Child Nutrition Program to be charged to the Chain Supply allocated amount.	Hiland Dairy Foods, Sysco and other TBD vendors	\$12,000.00
2024-048	ESSER Grant Purchases – Stack Chairs, Closet for caps and gowns, cleaning supplies, Academic Assessments, Remedial Tools, Whiteboard, computer lab furnishings and equipments	TBD	\$140,000.00
2024-049	End of Year – Student Fun Day	TBD	\$605.00
		Total	\$261,605.00

Proposal for the 2024-25, FY25, OYACS Encumbrances

OKLAHOMA YOUTH ACADEMY CHARTER SCHOOL REQUEST FOR 2024-2025 ENCUMBRANCES

Encumbrance#	Description	Vendor	Amount
See spreadsheet in the Board Packet			\$2,395,890

Encumbrance#	Description	Vendor	Amount
2025-001	Payroll Cost	All School Employees	\$2,000,000
2025-002	Digital Curriculum Libraries 6-12 Comprehensive (On-Demand Tutoring, Reading and Math, Webinar Training Licenses)	Imagine Learning	\$41,100
2025-003	Telecommunication Services	Authority Order P-Card/AT&T	\$750
2025-004	Books	Authority Order P-Card/TBD	\$15,000
2025-005	Drinking water	Authority Order P-Card/TBD	\$440
2025-006	Copiers Lease, maintenance, supplies	Authority Order P-Card/Standley System	\$4,500
2025-007	Office and school supplies	Authority Order P-Card/TBD	\$2,000
2025-008	Milk, food and condiments for child nutrition program	Authority Order P-Card/Sysco, Hiland Dairy and others	\$150,000
2025-009	Toners	Authority Order P-Card/TBD	\$900
2025-010	Graduation Expenses, gowns, shirts, diplomas, etc	Authority Order P-Card/Walmart, TBD	\$5,000
2025-011	Grade Book, Personnel Records, Accounting System	SylogistEd (Municipal Accounting System)	\$9,000
2025-012	Treasurer, Encumbrance & Minute Clerk, Consultant	Office of Juvenile Affairs	\$50,000
2025-013	Canteen employees, food handling	Office of Juvenile Affairs	\$50,000
2025-014	FICA Savings, Surety Bonds	Office of Management Enterprise Services	\$4,000
2025-015	Gasoline, pikepass and other related car expenses	Oklahoma Turnpike Authority or COMDATA	\$1,500
2025-016	Continuing Education Registration -Treasurer/Encumbrance Clerk	TBD	\$2,000
2025-017	Federal Match (7.7%)	Teachers Retirement System	\$25,000
2025-018	SMART Learning Suite Software License	Video Reality	\$650
2025-019	Connectivity	ONEnet	\$3,000
2025-020	Printing/Scan/Copy Cost for Virtual Work	Imagenet Consulting LLC	\$300
2025-021	Bender Gestalt Motor Test Booklet 25 prints for Special Ed students' assessment	Pearson Assessments	\$50
2025-022	Bender Gestalt Motor Perception Test Booklet 25 prints Special Ed students' assessment	Pearson Assessments	\$50
2025-023	Bender Gestalt Motor Observation Form Test Records 25 prints Special Ed students' assessment	Pearson Assessments	\$50
2025-024	On-line software aligned to Science Reading driven instructions for students with low reading skills	MindPlay	\$1,500

Encumbrance#	Description	Vendor	Amount
2025-025	MindPlay Literacy site software use annual icenses 10 x \$55	MindPlay	\$1,360
2025-026	BASC-3 global administration digital report with intervention recommendations (70x\$4)	Pearson Assessments	\$300
2025-027	Conners-3 Parents, Teachers and Self Report Digital Forms for determination of residents' qualification for Special Ed services	Multi-Health Systems Inc (MHS)	\$375
2025-028	Essential office supplies and educational supplies	TBD	\$6,000
2025-029	Training, travel and registration expenses for school staff	TBD	\$10,000
2025-030	For managing/filing paperworks and processing to obtain funding through E-rate program that pays 90% of the telecommunication charges for the school.	Kellogg & Sovereign	\$2,715
2025-031	Pursuant to 70 O.S. § 3-142, effective November 1, 2020, "each charter school shall pay to the Charter School Closure Reimbursement Revolving Fund" an amount based on the Average Daily Membership (ADM) of the first nine weeks times five dollars (\$5.00).	Oklahoma Department of Education	\$500
2025-032	STAR Math/Reading subscription and annual Reanissance all product platform February 2024 through June 2025 for benchmark in determining 'interventions' data. Combined School Improvement grant funded.	Renaissance	\$2,595
2025-033	Software hosted service renewal-Follett Destiny Library, \$1,169.05 and Titlepeek online service renewal, \$150.00 - these are for library inventory and circulation; used to check books in and out to the residents and staff.	Follett School Solutions LLC	\$1,350
2025-034	TABE 11&12 Online Sub-Test Administration -TABE testing provides a solid foundation for effectively assessing the skills and knowledge of learners.	DRC Shelf Customer Service	\$1,505
2025-035	Miscellaneous educational supplies and small equipment for the various activities related of Consolidated School improvement Project.	TBD	\$2,000
2025-036	One 31457 and Two 31456 WRATS Blue/Green record forms and response booklets 25 prints plus shipping	Pearson Clinical Assessment	\$400

Total 2024-2025 Request - Encumbrances ***

-
\$2,395,890

***Subject to changes (may increase or decrease)



QUESTIONS