

STATE OF OKLAHOMA



OKLAHOMA
**Office of Management
& Enterprise Services**

Office of Juvenile Affairs
Purchase Card Program Audit

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Central Purchasing Audit

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AUDIT HIGHLIGHTS

Office of Juvenile Affairs – Purchase Card Program Audit

Why we conducted this audit

This report provides information on the Office of Juvenile Affairs' compliance with the State Purchase Card Procedures and agency-defined purchase card procedures. We also reviewed the strength and execution of the agency's internal controls within the purchase card program.

What we found

We have determined OJA has significantly complied with the State Purchase Card Procedures and the agency's internal purchase card procedures. OJA has implemented internal controls that are operating effectively in relation to the agency's purchase card program. We performed analytical testwork during our planning phase, completed internal control walk-throughs and tested 94 purchases against defined compliance requirements. We reported three formal findings.

Agency accomplishments

We would like to commend OJA for its administrative processes and thoroughness throughout the purchase card program. The agency does an outstanding job maintaining cohesion between the purchase card participants at the two juvenile centers and the central office. Additionally, the agency has an exceptionally streamlined and well-organized purchase card program with a purchase card administrator and chief financial officer who provides quality leadership and diligently oversees the program.



Figure 1. Tucker Tower

AUDIT FINDING SUMMARY

Finding 20-400-01: Internal Purchasing Procedures:

OJA's Internal Purchasing Procedures have not been updated since December 2009 and contain outdated information and policies no longer enforced by the agency.

Finding 20-400-02: Approving Official:

A cardholder at the Southwest Oklahoma Juvenile Center is the same level as the approving official that approves their monthly statements.

Finding 20-400-03: IT Purchases:

Seven information technology hardware/software transactions totaling \$7,141.78 were purchased without being listed on the OMES Information Services Approved Hardware/Software list. Prior to March 1, 2020, there were five transactions totaling \$2,918.72 that were not on the Approved Hardware/Software list. After March 1, 2020, there were two transactions totaling \$4,223.06 that were neither on the Approved Hardware/Software list nor approved on an individual ePro for IT purchases or included on the IT Authority Order.

AUDIT OVERVIEW

This audit was performed pursuant to 74 O.S. § 85.5. E. and the State of Oklahoma Purchase Card Procedures. Our audit was to determine if OJA's purchase card program complied with the audit objectives during the period of June 03, 2019, to July 13, 2020. As of March 16, 2020, there were 13 purchase card holders and four approving officials.

In total, OJA processed 4,131 purchase card transactions totaling \$2,443,703.95 during the audit period. Categories for purchase card transactions for the agency included purchases for lodging, airfare, under \$5,000, over \$5,000 and information technology-related purchase card transactions. We used the classical variable sampling method to randomly select our sample for testing. We exercised auditor's discretion in adjusting the confidence level and expected proportion of errors based on a risk assessment when applying the classical variable sampling technique. To ensure a sound statistical sample, a random sample of 94 standard transactions; 28 IT transactions, nine over \$5,000 transactions, and 41 transactions that were under \$5,000 were extracted for testing. In addition, 16 transactions were selected for audit based upon auditor's discretion and tested against a predetermined criterion.

DETAILED FINDINGS

Finding 20-400-01: Internal purchasing Procedures:

Condition: During the planning phase of the purchase card audit we noted that the agency's approved internal purchasing procedures have not been updated since December 2009. The procedures contain outdated information and policies not enforced by the agency. The following policies and procedures are a few examples of outdated information within the agency's internal procedures:



- **OJA Procurement Procedures III.4.D:** The OJA Director of Information Technology (IT) or the Division Administrator of Support Services as designee shall approve all requests for information technology services, hardware, software and telecommunications equipment acquisitions before processing by CPU as required by the State Plan, Title 62 Section 41.5
- **Purchase Card Procedures 3.E:** Although recommended more often, DCS P/Card training is required every five (5) years from the date of last training session.
- **Purchase Card Procedures 5.D:** OJA will create the accounts payable voucher for the full amount of the invoice from the JP Morgan Chase transactions file using the State Accounts Payable system voucher-build program, and process it for payment.

The following procedure is not enforced by the agency since it is no longer required by the State Purchase Card Procedures, although some cardholders still maintain a transaction log.

- **Purchase Card Procedures 6.B.8:** Cardholders shall maintain a transaction log of all p/card purchases, returns, credits and disputed transactions as the transactions are made. A separate log shall be maintained for each card.

Cause: The agency's approved internal purchasing procedures are not current and have not been updated since December 2009. The cause for the procedures not being updated is unknown.

Effect or potential effect: By not providing an updated internal purchasing procedures, purchase card participants may be following outdated and incorrect information. The current internal policy is not in line with the state's current purchasing procedures.

Criteria: The **State of Oklahoma Policy and Procedures for Purchase Card § 1.5**, Conditions of Participation states:

As a condition of participation in the P-card program and use of the statewide contract, state agencies shall abide by the terms of these procedures. Each participating state agency shall document internal P-card procedures, either as part of its purchasing procedures or as a separate document and send them to OMES at omesprocurement.internalprocedures@omes.ok.gov for approval. When existing state agencies implement the P-card program, revised procedures must be sent to OMES at omesprocurement.internalprocedures@omes.ok.gov within six months of completing the implementation process. Agencies should review their internal purchasing procedures and P-card procedures annually and make any revisions necessary to be in compliance with the latest version of this document, as well as the Central Purchasing Act (Title 74 O.S. § 85.1 et. seq.), OMES Central Purchasing Administrative Rules, or any other applicable statutes or ad-

ministrative rules. If any changes are made to the agency's internal P-card procedures, agencies must resubmit their internal purchasing procedures including internal purchase card procedures to OMES Central Purchasing.

Agencies shall have up to 120 days from the publication date of these procedures to update internal procedures and policies to comply with the changes in this document. During the time of transition, the agency is deemed to have accepted the state P-card procedures on all items not specifically addressed in more restrictive internal procedures or policies.

Program roles required to be filled within the agency for participation are the p-card administrator and at least one approving official. Termination of agency personnel in one of these roles will require the agency to immediately appoint another employee to fill the role. Emergency assistance by the State P-card Office can be provided for up to 60 days while the new employee receives the required training. For other options, contact the State P-card Office at pcard@omes.ok.gov.

Failure to comply with all conditions of participation may result in a state agency's removal from the P-card program.

Recommendation: We recommend the agency review and update its internal purchasing procedures and submit them to the state purchasing director for approval.

Management's response

Date: Nov. 24, 2020

Respondent: Chief financial officer

Response: OJA will create and implement a corrective action plan to ensure this issue is resolved appropriately.

Corrective action plan

Contact person: P-card administrator

Anticipated completion date: Dec. 31, 2020

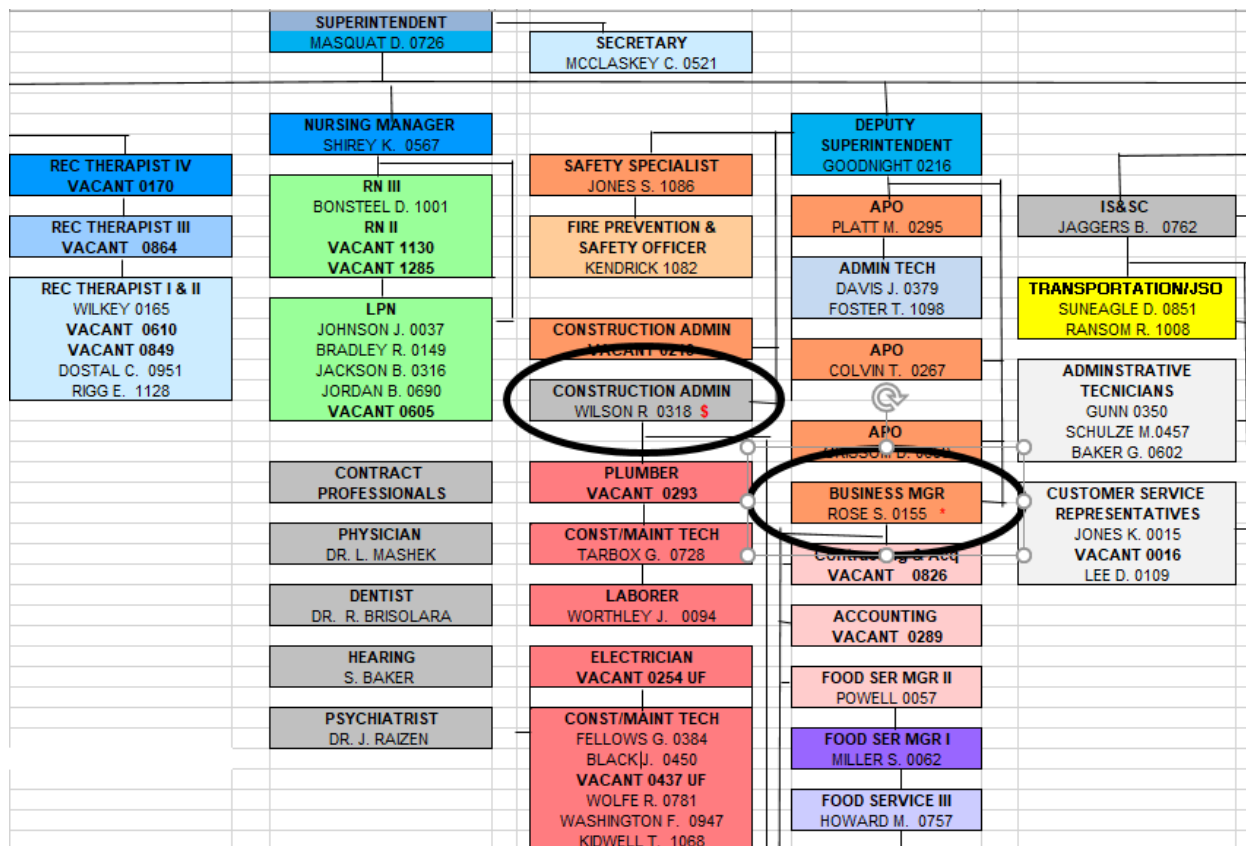
Corrective action planned: The P-card administrators working with all appropriate parties will formulate a current policy that incorporates all current requirements and has controls measures that will guard against abuse and misuse of the P-card program. The policy shall be comprehensive but not overly burdensome to interfere or reduce efficiency and will facilitate support necessary to accomplish agency goals and overall mission.

Finding 20-400-02: Approving Official:

Condition: During the phases of planning and substantive testwork, auditors discovered one approving official was not at least one level above the cardholder, according to the organizational chart. During substantive testwork, cardholder Russell Wilson was discovered to be on the same level as approver S. Rose. All cardholder statements tested for Russell Wilson

were approved by Steven Rose. The statements tested include the months of July 2019, August 2019, September 2019, December 2019, January 2020, May 2020, and June 2020.

Central Oklahoma Juvenile Center (COJC) Organizational Chart



Purchase card participants employee levels (provided by OJA Human Resources).

Mariamama Melakayil	P-Card Administrator	Unclassified	Contracts & Procurement Officer	State Office
Kevin Clagg	P-Card Approving Official	Unclassified	Chief Financial Officer/ Deputy Director-Finance	State Office
Connie Rowland	P-Card Holder	Level J	Contracts / Acquisition Agent	State Office
Yvette DeShazer	P-Card Holder	Level J	Secretary V	State Office
Darrell Wilborn	P-Card Holder	Level L	Administrative Programs Officer	State Office
Kim Gray	P-Card Holder	Level O	Financial Manager/ Comptroller	State Office
Sandy Humphrey	P-Card Holder	Level O	Financial Manager/ Comptroller	State Office
Renea Pierce	P-Card Holder	IT OMES Employee	IT OMES Employee	State Office
Anthony Streun	P-Card Holder	Level H	Construction/ Maintenance Tech	Training Center
Steven Rose	P-Card Holder	Level L	Business Manager at COJC	COJC
Steven Rose	P-Card Approving Official	Level L	Business Manager	COJC
Eric Jagers	P-Card Holder	Level H	Material Officer	COJC
Russell Wilson	P-Card Holder	Level L	Constuction Admin	COJC
Cathy Drechsler	P-Card Approving Official	Level L	Business Manager	SOJC
David Holbrook	P-Card Holder	Level F	Admin Tech III - Canteen	SOJC
Bryan Norton	P-Card Holder	Level G	Construction/Maintenance Tech II	SOJC
Carla Schulz	P-Card Holder	Level I	Contracts / Acquisition Agent	SOJC

Cause: Steven Rose is the only approving official at the Central Oklahoma Juvenile Center. Therefore, he is the only one at COJC that is able to approve transactions from Russell Wilson.

Effect or potential effect: If the approving official is not at least one level higher than the cardholder within the organizational structure of the agency, the cardholder could have improper influence and actual authority over the approving official. As a result, the cardholder could skew the approving official's decision making process and increase the risk for transactions to be unauthorized, unsupported or unallowable could occur and go undetected. In addition, disputes or unresolved issues may not be properly resolved by the approving official. Accordingly, controls in relation to the proper review and approval process of purchase card expenditures and monthly reconciliations could be weakened.

Criteria: State of Oklahoma Policy and Procedures for Purchase Card and Online Booking Tool § 6.2 **Approving Official Responsibilities** states in part:

Entity approving officials and back-up approving officials must be at least one level above the p-card holder's position (based on the organizational chart or other determined method), be current with p-card training, and have a signed State Purchase Card Employee Agreement on file with the entity p-card administrator. The entity must designate any back-up entity approving official in writing. All persons and officials reviewing and approving transactions utilizing the state purchase card shall assume the same responsibility and accountability as the purchase card holder.

Recommendation: Auditors recommend the agency structure its purchase card program so that the approving official is at least one level above all cardholders in the agency's purchase card program. Further, the purchase card administrator or their designated backups should regularly review the agency's organizational chart to make certain that approving officials

are at least one level higher than cardholders whose statements they review and approve. This review could also be included as part of the process for evaluating and assigning new approving officials. If the organizational chart is not correctly arranged to reflect the appropriate structure, the agency should review the organizational chart to make the corresponding changes.

Management's response

Date: Nov. 24, 2020

Respondent: Chief Financial Officer

Response: Actions have already taken place to correct the specific situation cited above. Mr. Rose is no longer Mr. Wilson's approving official. OJA will create and implement a corrective action plan to address this type of situation.

Corrective action plan

Contact person: Purchase card administrator

Anticipated completion date: Dec. 31, 2020

Corrective action planned: OJA has already submitted the paperwork to officially change the approving official to the chief financial officer. OJA will incorporate into P-card procedures to periodically, but at least annually, review all P-card holders to make sure that the approving official is appropriate. This review will confirm that the initial assignment of approver was appropriate and if any subsequent changes in P-card holder status has resulted in the approver no longer being appropriate.

[Finding 20-400-03: IT Purchases:](#)

Condition: During the substantive testwork phase of the audit, seven Information Technology transactions out of 13 (54% unit error rate and 18% expenditure rate) were noted as purchases for hardware that are not listed on the Office of Management and Enterprise Services Information Services Approved Hardware/Software list. Prior to March 1, 2020, there were five transactions that were not on the Approved Hardware/Software list. After March 1, 2020, there were two transactions that were neither on the Approved Hardware/Software list nor approved on an individual ePro for IT purchases.

During testing, we used the approved hardware/software list posted on the OMES website on Sept. 1, 2020. OMES Information Services does not archive previous approved hardware/software lists; therefore, the list for items at the time of purchase is unobtainable.

TRANSACTION NUMBER	ITEM TOTAL	VENDOR NAME	PUCHASE DATE	POST DATE	CARD LAST 4 DIGITS
TXN01347418	\$268.19	Xerox Corporation	01/17/2020	01/20/2020	8060
TXN01361025	\$285.56	Xerox Corporation	02/19/2020	02/20/2020	8060

TXN01338628	\$884.98	Staples	12/27/2019	12/30/2019	8787
TXN01250864	\$139.99	Amazon	06/12/2019	06/13/2019	6035
TXN01331997	\$1,340.00	Amazon	12/10/2019	12/11/2019	6035
TXN01403059	\$1,517.06	Telco Supply	06/09/2020	06/10/2020	3131
TXN01381748	\$2,706.00	PayPal BindTuning	04/07/2020	04/08/2020	1607
Total	\$7,141.78				

Cause: Purchasing IT services and products with the state purchase card is confusing and the requirements can be difficult to understand. State purchase card procedures for IT purchases were revised to include individual ePro as an option after March 1, 2020, for hardware/software items.

Effect or potential effect: Purchase card holders and agency administration will most likely abandon or greatly reduce the use of the state purchase card to purchase IT items costing the state approximately \$300 to \$500 per transaction in rebates and cost related to resources for processing the acquisition including state employees time. The additional cost, loss of savings and added resources is absorbed through non-IT funding.

Criteria: The **State of Oklahoma Policy and Procedures for Purchase Card § 7.11, Information Technology** released Jan. 5, 2019, states:

IT purchases shall be made in accordance with Title 62 O.S. § 34.12.B and the IT Standards and Policies located at <https://omes.ok.gov/services/information-services/policy-standards-publications>. All hardware and software acquisitions must be on the *Approved Hardware/Software* list located on the above website. **All IT purchases exceeding \$5,000 must be listed on a statewide contract.** IT acquisitions shall comply with the applicable Oklahoma Information Technology Accessibility Standards issued by OMES, also available on the above website.

Refer to Title 62 O.S. § 34.12.B. and the Central Purchasing Rules (OMES Administrative Rules, OAC 260:115-7-54) for rules and procedures regarding information technology acquisitions and exceptions at <http://omes.ok.gov/sites/g/files/gmc316/f/CentralPurchasingRules.pdf> and to the Procurement Information Memorandum (PIM) 06292015 for Delegation of Authority from CIO for Certain IT Procurement Purchases at https://www.ok.gov/dcs/searchdocs/app/manage_documents.php?id=1195. IT & Telecom services and repairs are not included in this delegation of authority.

IT & Telecom services and repairs are **not** listed on the *Approved Hardware/Software* list, although they may be included in the contract covering the items on the list. The annual cost of services and repairs should be estimated

and included on the IT authority order. Single transactions for IT repairs and services are capped at \$5,000 unless listed on a statewide contract.

Additional information regarding IT procurement may be obtained from the agency's IT strategist and account executive. IS contact information can be accessed by clicking on the *Partnering with OMES IS Contact List* located at <http://omes.ok.gov/services/information-services/partnering-with-information-services>.

The **State of Oklahoma Policy and Procedures for Purchase Card § 7.13, Information Technology** released March 1, 2020, states:

IT purchases shall be made in accordance with Title 62 O.S. § 34.12.B and the IT Standards and Policies located at <https://omes.ok.gov/services/information-services/policy-standards-publications>. All hardware and software acquisitions must be on the *Approved Hardware/Software* list located on the above website, or be approved by IT through the ePro process. **All IT purchases exceeding the statutory single transaction limit must be listed on a statewide contract.** IT acquisitions shall comply with the applicable Oklahoma Information Technology Accessibility Standards issued by OMES, also available on the above website.

Refer to Title 62 O.S. § 34.12.B. and the Central Purchasing Rules (OMES Administrative Rules, OAC 260:115-7-54) for rules and procedures regarding information technology acquisitions and exceptions at <https://omes.ok.gov/services/purchasing/purchasing-processes-rules-statutes> and to the Procurement Information Memorandum (PIM) Delegation of Authority at https://www.ok.gov/dcs/searchdocs/app/manage_documents.php?id=1482. IT & Telecom services and repairs are not included in this delegation of authority.

IT & Telecom services and repairs are not listed on the *Approved Hardware/Software* list, although they may be included in the contract covering the items on the list. The annual cost of services and repairs should be estimated and included on the IT authority order. Single transactions for IT repairs and services are capped at the statutory single transaction limit unless listed on a statewide contract.

Additional information regarding IT procurement may be obtained from the agency's IT strategist and account executive. IS contact information can be accessed by clicking on the *Partnering with OMES IS Contact List* located at <http://omes.ok.gov/services/information-services/partnering-with-information-services>.

The Oklahoma Statute Title 62 O.S. § 34.12.B – Duties of Information Services Division states:

No agency of the executive branch of the state shall use state funds for or enter into any agreement for the acquisition of any category of computer hardware, software or any contract for information technology or telecommunication services and equipment, service costs, maintenance costs, or any other costs or fees associated with the acquisition of the services or equipment, without written authorization of the Chief Information Officer or a designee except the following:

1. A purchase less than or equal to Five Thousand Dollars (\$5,000.00) if such product is purchased using a state purchase card and the product is listed on either the Approved Hardware or Approved Software list located on the Office of Management and Enterprise Services website; or
2. A purchase over Five Thousand Dollars (\$5,000.00) and less than or equal to Twenty-five Thousand Dollars (\$25,000.00) if such product is purchased using a state purchase card, the product is listed on an information technology or telecommunications statewide contract, and the product is listed on either the Approved Hardware or Approved Software list located on the Office of Management and Enterprise Services website.

Recommendation: We recommend the state purchasing director revise, simplify and streamline the IT purchasing process and procedures for purchase cards. IT purchases that are common or used by multiple agencies can be streamlined and simplified by pre-approving products, software and services one time for all agencies over an extended period. The current procedures allow for pre-approval using the approved hardware/software list; however, the list is not comprehensive. Software, including maintenance agreements, are removed from the list after 365 days; therefore, the individual approval process is redundant due to requiring the process to be performed each year for multiple agencies using the same software. In addition, an archived record of the list is not retained, which does not allow for a review against the list at the time of purchase.

Most of the time, IT purchases are not included on the hardware/software list or listed on the agency's IT authority order at the beginning of the year. The agency is left with performing an individual ePro (requisition/IT pre-approval) request that is routed through the agency and OMES IS for pre-approval. The ePro workflow is very similar for a \$5 purchase compared to a \$45,000 purchase. The ePro request double encumbers agency funds when the agency chooses to use the state purchase card; therefore, tying up agency non-IT budgets. The agency can set the ePro to be encumbered directly from the IT purchase card authority order; however, a line item is created each time an IT purchase is made with the purchase card which creates hundreds of lines on the authority order. The efficiencies gained by using the purchase card are offset by this process and are counterproductive. This is not a feasible

solution to the problem. If an item goes through the individual ePro process, the items are not added to the hardware/software list unless the agency specifically makes the request. At one point hardware/software items are added to the hardware/software list, however the items are later removed unknown to the agencies. The individual pre-approval process then repeats itself.

It is important to mention that IT items are on statewide IT contracts but not on the hardware/software list. The purchaser is unable to make this purchase with the purchase card since the item is not on both, without performing an individual ePro, when the purchase is greater than \$5,000. A different scenario exists for non-hardware/software items that are on statewide contracts. These purchases still require an individual ePro, alleviating efficiencies obtained through creating the statewide contract. Since the IT consolidation there was no identified method for using the state purchase card to purchase IT items until the hardware/software list option was added in 2015. On March 1, 2020, the individual ePro option was added the state purchase card procedures. The purchasing method for non-hardware/software IT purchases has not been mentioned within the procedures.

The rules and process for emergency IT purchase card purchases are no different from non-emergency transactions except for the executive order that only increased the limit that can be used. The same process is used. For example, the agency needs webcams and headsets due to COVID-19. The agency is required to go through the same process for this emergency IT purchase in a time of need. Non-compliance is inevitable in these circumstances due to the agency having to make a choice between timely meeting the emergency or using an extensive pre-approval process.

Communication is another factor in the procurement process. Confusion is generated when the IT strategist, IT account manager, purchase card administration and others provide different answers to purchasing IT items. Communication can be affected by the amount of options available to make an IT purchase when using the state purchase card. When answers are provided without all the options mentioned, then answers can differ depending on who you ask. The current options are:

1. Make a direct purchase when the item is listed on the approved hardware/software list.
2. Submit a help ticket to have the item placed on the approved hardware/software list, then make the purchase directly to the vendor once the item has been added to the list.
3. Add the item or service to the IT Authority Order at the beginning of the year, then make the purchase directly to the vendor.
4. Add the item or service using a change order to the IT AO during the year, then make the purchase directly to the vendor.
5. Obtain an individual ePro prior to making the IT purchase.
6. Obtain an ePro charged to the agency's IT AO, creating a new line for each individual IT purchase made.

Guidance has also been given to agencies, stating the agency does not have to process the IT item through OMES. This is not one of the available purchasing options or methods. Delegation to individually exempt IT purchases from OMES pre-approval oversight has not been granted. Miscommunication and misunderstandings can be contributed to a lack of or no training on the subject.

In addition, we recommend the state policy and procedures for purchasing IT products and services with the state purchase card be reviewed to ensure approvals take into consideration the method, timing and need of purchase. More education on this topic is advised to communicate to individuals involved in the process of IT purchases to understand the requirements and processes when using the purchase card to obtain IT products and services.

Auditor's Note to Clarify: The purchasing process and procedures are statutorily under the purview of the Chief Information Officer (CIO) of the state and not the state purchasing director.

Management's response

Date: Nov. 24, 2020

Respondent: Chief Financial Officer

Response: OJA will create and implement a corrective action plan to ensure this issue is resolved. Appropriately. We appreciate any attempt to clarify and simplify IT purchasing requirements at the state level and will be happy to assist, where we can, in this endeavor. The following is from Len Morris, OJA's Director of IT & Data:

"I am in full agreement with the recommendations from the audit findings. As a previous I.T. Strategist, the original scope/purpose of the Approved Hardware/software list has changed over the years, but the policies/procedures have not been updated to reflect the current OMES ISD administration. The hardware list specifically is only intended for computers accessories or those defined by OMES, not items like fax machines, DVD recorders, etc. The scope and purpose of these lists need to be reviews by OMES and updated instructions / polices provided to agencies.

An additional recommendation I believe would help is that ALL purchases off a statewide contract should be approved by default. Any and all SW contracts that have electronic (IT) equipment on them have been reviewed by OMES-ISD and as such, have been vetted."

Corrective action plan

Contact person: Purchase card administrator

Anticipated completion date: Jan. 31, 2021

Corrective action planned: OJA through training and policy updates will make sure every P-card holder and approver have the appropriate information to be able to follow proper guidelines and monitor IT purchase to ensure compliance with requirements.

Through the Teams platform and email groups, OJA will make sure that changes in the process due to OMES IS directives or legislation is communicated promptly and policy and procedures are updated timely.

OJA is using option 3 & 4 listed under “Recommendations” above – options to consider (see attached PDF file – ‘FY21 Authority Order for IT Pcard purchases’). The FY 21 authority order for IT has listed the usual vendors based on recent history and will be updated as appropriate. Other options listed under “recommendations” will be utilized when appropriate.

APPENDIX

Methodology

- Interviews were conducted with the agency’s staff members.
- Internal controls over the purchase card program were documented and evaluated.
- A statistical sample of transactions from cardholders was examined.
- Overall program compliance with the State of Oklahoma Purchase Card Procedures and rules promulgated thereto were evaluated.

Sampling

	Transactions	Amount (\$)
Total Expenditures:	4,131	\$2,443,703.95
Reverse Transactions	42	\$0.00
Agent Fees	18	\$334.75
Negative Transactions	167	\$8,025.86
Filtered Population:	3,904	\$2,451,395.06
Subpopulations:		
IT	1,346	\$412,411.54
Airfare	26	\$10,581.31
Lodging	180	\$50,122.74
Over \$5,000	88	\$691,259.07
Under \$5,000	2,264	\$408,471.99
Total:	3,904	\$2,451,395.06
Samples:		
IT	28	\$31,301.40
Airfare	0	\$0.00
Lodging	0	\$0.00
Over \$5,000	9	\$83,928.51

Under \$5,000	41	\$56,528.44
Auditor's Discretion	16	\$24,802.71
Total:	94	\$196,561.06

EXECUTIVE SUMMARY

Office of Juvenile Affairs

Mission statement: OJA and its community partners provide prevention, intervention, education, and treatment services to build strong families, successful youth outcomes, and safe communities.

Vision statement: OJA champions best practices and opportunities for youth success throughout its continuum of care to ensure youth, families, and their communities thrive.

History and overview: In 1994, the Oklahoma Legislature passed the Juvenile Reform Act creating the Office of Juvenile Affairs (OJA) as the state juvenile justice agency, and the Board of Juvenile Affairs. This legislation also created the Youthful Offender Act to better ensure the public safety by holding youths fifteen through seventeen years-of-age accountable for the commission of serious crimes, while affording courts methods of rehabilitation for those youths the courts determine, at their discretion, may be amenable to such methods in the custody or under the supervision of the OJA.

Agency information

The agency is made up of 600 classified and 105 unclassified employees according to the [Oklahoma Agencies, Boards and Commissions Book](#) as of Sept. 1, 2020.

Agency director

Rachel C. Holt, J.D.

Board members

Karen Youngblood, Chair

Dr. Stephen Grissom

Mautra S. Jones

Sean Burrage

Honorable Janet Foss

Jenna Worthen

Dr. Amy Emerson

Timothy Tardibono

Sidney Ellington



Key staff: (during the audit period)

Kevin Clagg, Chief financial officer, approving official

Mariamma 'Daisy' Melakayil, Contracting and Procurement officer, purchase card administrator