



STEVE BURRAGE, CPA
Oklahoma State Auditor & Inspector
Promoting Accountability and Fiscal Integrity



Ensuring Accountability and Oversight of Recovery Act Funds

Presented by:

Steve Burrage, CPA
State Auditor and Inspector

 STATE AUDITOR & INSPECTOR

Oklahoma Office of the State Auditor & Inspector

- The State Auditor is elected to a 4-year term.
- Current Auditor appointed to fill unexpired term in July 2008.
- Office conducts annual CAFR and Single Audit.
- Employs about 130 auditors with responsibility for auditing all state agencies, boards and commissions, 77 counties, and 53 EMS Districts.
- Conducts audits (performance and investigative) at the request of the Governor, the Attorney General, State Legislature, agency head, governing board, or by public petition.

ARRA: The Oklahoma Response

- Governor named State Auditor to serve as “watchdog” on stimulus expenditures.
- Governor signed Executive Order creating ARRA Coordinating Council including Cabinet-level leaders, elected officials and state agency heads.
- Governor tasked Secretary of State to track the initiative, obtain information about federal guidelines and potential uses for stimulus dollars and disseminating that information.
- Governor directed State Treasurer to determine use of stimulus funds to the state budget.

- ★ White House: “Spend the money as quickly as possible to help stimulate the economy.”
- ★ Absolute need for Accountability & Transparency.
- ★ Ensure funds are spent “Free of waste, fraud, and abuse.”
- ★ Discover any fraud on the front end – not after the fact!
- ★ Establish and ensure adequate internal controls.
- ★ Conduct a Risk Assessment to identify areas of vulnerability.

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WELCOME!

As you browse our website, please let us know if you have any questions that cannot be answered through our various links. Check back often as we add reports as soon as they are completed. In an effort to improve openness and communication from this office, I welcome your suggestions or comments.

It is a privilege to serve the great State of Oklahoma as your State Auditor & Inspector. I believe in honest, open government by the people and for the people. You should feel comforted in knowing you have a staff of dedicated individuals in this office who work hard each day to improve the efficiency with which we operate.

Our goal is to promote accountability and fiscal integrity in state and local government. Maintaining our independence as we provide this service to the taxpayers of Oklahoma is of utmost importance to me. We will also hold ourselves to the highest ethical standards set forth by the Government Auditing Standards Ethical Principles, the Code of Professional Conduct of the American Institute of Certified Public Accountants, the Institute of Internal Auditors Code of Ethics, and Oklahoma State Ethics Laws. As part of my pledge to the citizens of Oklahoma to perform the duties of this office with honesty, openness, and integrity, I maintain an Open Door Policy in the State Auditor's Office. If any Oklahoma taxpayer has questions or concerns about the process of accounting for state funds and property, contact my office at 405-521-3495 or send me an e-mail.

Again, it is an honor to serve you. If I may be of assistance, please let me know.

Sincerely,






RECENTLY PUBLISHED REPORTS

- Council on Judicial Complaints
- Oklahoma Real Estate Commission
- Oklahoma Funeral Board
- Oklahoma Workers' Compensation Court
- DeWey County Treasurer Statutory Report
- Blaine County Treasurer Statutory Report
- Caddo County Treasurer Statutory Report
- Cimarron County Financial Report
- Cimarron County Financial Report
- Oklahoma City - County Health Department Financial...

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Oklahoma's Official Web Site
OKLAHOMA
www.ok.gov

recovery.ok.gov

Accountability ARRA Coordinating Council Funding Categories Frequently Asked Questions News Get Updates Resources and Links Contact

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Welcome to the Oklahoma Recovery & Reinvestment Web site

In February of 2009, President Obama and the U.S. Congress approved the American Recovery and Reinvestment Act to help kick-start the nation's economy. The landmark measure includes targeted tax relief and significant investments in such vital areas as education, transportation, healthcare, science and technology and energy-efficiency.

In an effort to ensure full transparency and accountability, Gov. Brad Henry ordered the creation of a state Web site to help track the use of Oklahoma stimulus funds. This site will provide the citizens of Oklahoma access to clear and concise information about the federal stimulus initiative.



Where is Oklahoma's Stimulus Money Going?

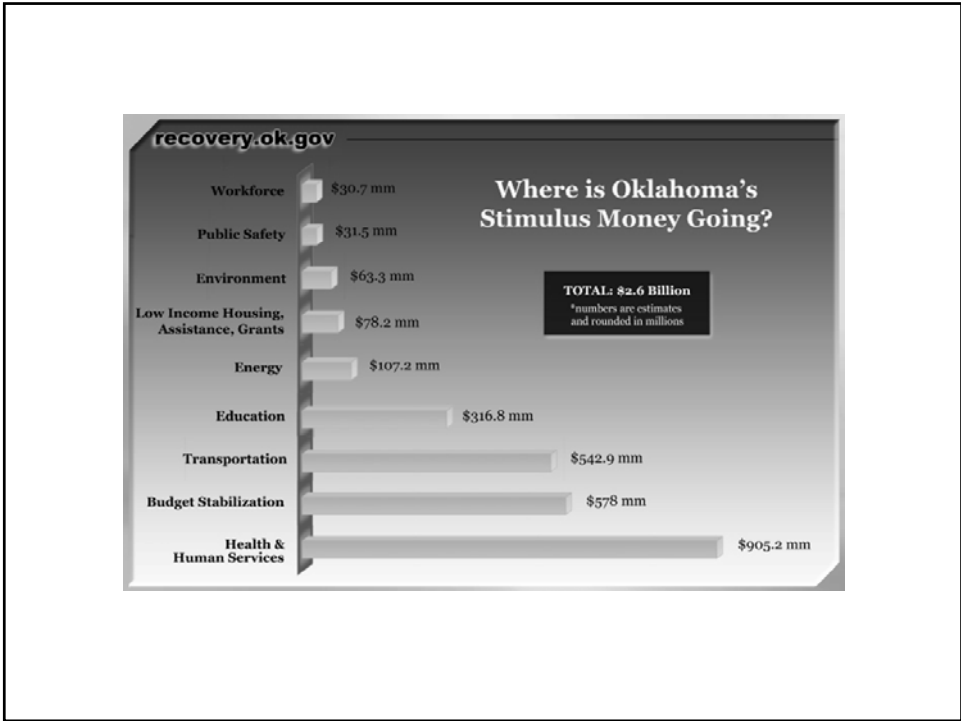


Health & Human Services: \$1.2 billion
Transportation: \$1.1 billion
Public Safety: \$1.0 billion
Energy: \$0.9 billion
Education and Research: \$0.8 billion
Business & Employment: \$0.7 billion
Housing & Assistance: \$0.6 billion
Total: \$7.3 billion



- Budget Stabilization
- Business & Employment
- Education and Research
- Energy & Environment
- Health & Human Services
- Housing & Assistance
- Public Safety
- Transportation

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American Recovery and Reinvestment Act of 2009

ARRA 2009

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American Recovery and Reinvestment Act of 2009

The ARRA was enacted by Congress and signed into law by the President to stimulate the U.S. economy. The law provides funding and grant opportunities to the states in the areas of education, health, transportation, public safety, energy, the environment, economic development and housing, among others. It contains income tax relief for American taxpayers and provides new financing opportunities for the states.

In order to meet and exceed the requirements of ARRA, ensure an efficient, productive and transparent use of taxpayer dollars and maximize the benefits to the State of Oklahoma, Governor Henry created the coordinating council to manage, coordinate, monitor and report of Oklahoma's efforts to implement ARRA.

Check back soon for more information on tracking Oklahoma American Recovery and Reinvestment Act related grants.

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Federal Stimulus Questionnaire

1. How much money does your agency expect to receive in federal stimulus funds?
2. Under which CFDA's and/or federal programs do you expect to receive the stimulus funds?
3. Will these stimulus funds be received under a program for which you have never received federal funds? If so, what are the programs / CFDA #.
4. Of the stimulus funds received, how much do you expect to **expend** by June 30, 2009? How much do you expect to **expend** *after* June 30, 2009?
5. Will the federal stimulus funds be expended through an existing internal control structure or will a new structure be developed? Describe any changes to existing controls or new controls created.

Federal Stimulus Questionnaire continued

6. How will federal stimulus funds be separately accounted for in the accounting system?
7. Will any of the federal stimulus funds be spent through bidding/contracts?
8. Will any of the federal stimulus funds be passed through to local governments or sub-recipients? If so, how will the agency monitor these funds?
9. If the agency has an internal audit function, what will be their role in monitoring federal stimulus funds?

Stimulus Tracking Sheet – By Agency

Agency	Manager	Questionnaire Completed (Y/N)	Receiving Funds (Y/N)	CFDA #	Amount	Comments
Transportation, Department of	Wheeler	Y	Y	20.205	\$464,655,225	To receive funding on reimbursement basis - expect to expend ~\$30 million by 06/30/09 Expect to receive \$465 million from FHWA; Projects awarded 3/30/09 - \$255 million
Transportation, Department of	Wheeler	Y	Y		\$39,163,565	only \$17 million will funnel through ODOT for Rural Transit Providers; remaining \$22 million will go directly to Urban Transit Providers with no direct oversight by ODOT required

Department of Transportation Stimulus Projects Opening Bid Day March 30, 2009



Town Hall Summit Meetings



Challenges

According to the GAO, jurisdictions nationwide are faced with:

- Outdated accounting software
- An inability to create standardized tracking and reporting systems
- Budget cuts and lay-offs
- A deepening or worsening economy
- Thin staffs stretched thinner

Source: Cole & Reed, P.C.

GAO Best Practices

- Creation of implementation teams to issue guidance to state agencies.
- Conducting risk assessments and utilizing existing bodies of work by the state to identify areas of concern (past single and performance audits).
- Strengthening contract requirements, i.e. contracts in excess of \$1 million reviewed for certain criteria

GAO Best Practices, continued

- Enhancing the existing budget with an approval process requiring each state agency submit an action plan to the Office of Planning and Budget.
- Enactment of state legislation that includes provisions to allow the pooling of administrative costs in order to make funds available for proper oversight.
- Certification of a prequalification program for ARRA vendors.

GAO Best Practices, continued

- Monitoring plans with front-end cost analysis, third-party inspections prior to releasing funds and third-party audits.
- Enactment of state legislation requiring all ARRA state entity recipients to provide information on their use.

Questions?

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