



Cindy Byrd, CPA



LISA HODGES, CFE, CGFM

State Auditor & Inspector

FY 2025 Budget Hearing Presentation

FORENSIC DIVISION 5



74 O.S. § 212
74 O.S. § 18(f)

BRENDA HOLT, CPA

PERFORMANCE DIVISION 7



O.S. § § 212(B)(1)-212(B)(2)
O.S. § 213.2
O.S. § 687.1(D)

MELISSA CAPPS

INVESTIGATIVE Citizen Petition

STATE DIVISION 22

74 O.S. § 212(B)(1)
74 O.S. § 212(B)(3)



BILLY SWINDELL

SPECIALIZED DIVISION 10

3A O.S. § § 261 & 263



**MARK HUDSON
CPA, CGMA**

PERFORMANCE OPERATION

CED

8 Circuit Engineering District

County Treasurer

65 EMS Districts

27 District Attorney

EGID

MINERALS

RACING

AUDIT

RE

7 County Managers

COUNTY DIVISION 49

9 O.S. § § 177.1-177.7

Article VI § 19
Article X § 9C



CHERYL WILSON, CFS
O.S. § 212(E)

SAI CREDENTIALS

#	CREDENTIAL
12	CPA
7	CFE Certified Fraud Examiners
8	Master Of Business Administration
3	CIA Certified Internal Auditors
2	Master Of Science In Accounting
3	Certified Government Auditing Professional
4	Certified Government Financial Manager
1	CISA Certified Information Systems Auditor
1	JD Attorney





National State
Auditors Association
An Affiliate of NASACT

Headquarters Office
449 Lewis Hargett Circle, Suite 290
Lexington, KY 40503-3590
P (859) 276-1147, F (859) 276-0507
www.nasact.org

Washington Office
The Hall of the States
444 N. Capitol Street, NW, Suite 422
Washington, DC 20001
P (202) 624-5451, F (202) 624-5473

PEER REVIEW REPORT
July 21, 2023

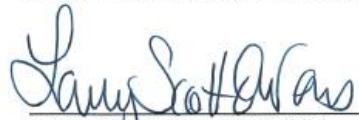
The Honorable Cindy Byrd, CPA
State of Oklahoma Office of the State Auditor & Inspector
2300 N. Lincoln Blvd, Room 123
Oklahoma City, OK 73105


We have reviewed the system of quality control of Oklahoma Office of the State Auditor & Inspector (the office) in effect for the period July 1, 2022 through June 30, 2023 and for the 2021 State of Oklahoma ACFR audit released on January 26, 2022. A system of quality control encompasses the office's organizational structure and the policies adopted and procedures established to provide it with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The design of the system and compliance with it are the responsibility of the office. Our responsibility is to express an opinion on the design of the system and the office's compliance with the system based on our review.

We conducted our review in accordance with the policies and procedures for external peer reviews established by the National State Auditors Association (NSAA). In performing our review, we obtained an understanding of the office's system of quality control for engagements conducted in accordance with professional standards. In addition, we tested compliance with the office's quality control policies and procedures to the extent we considered appropriate. These tests covered the application of the office's policies and procedures on selected engagements. The engagements selected represented a reasonable cross-section of the office's engagements conducted in accordance with professional standards. We believe that the procedures we performed provide a reasonable basis for our opinion.

Our review was based on selective tests; therefore it would not necessarily disclose all design matters in the system of quality control or all compliance matters with the system. Also, there are inherent limitations in the effectiveness of any system of quality control; therefore, noncompliance with the system of quality control may occur and not be detected. Projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or because the degree of compliance with the policies or procedures may deteriorate.

In our opinion, the system of quality control of the Office of the State Auditor & Inspector in effect for the period July 1, 2022 through June 30, 2023 and for the 2021 State of Oklahoma ACFR has been suitably designed and was complied with during the period to provide the audit organization with reasonable assurance of performing and reporting in conformity with *Government Auditing Standards* in all material respects. Audit organizations can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. The Oklahoma Office of the State Auditor & Inspector has received a peer review rating of *pass*.


L. Scott Owens, CIA, CGAP, MPA
Concurring Reviewer
External Peer Review Team
National State Auditors Association


Thomas Troutman, CPA, CIA, CGFM
Team Leader
External Peer Review Team
National State Auditors Association

PEER REVIEW

July 2023



CINDY WHEELER, CPA

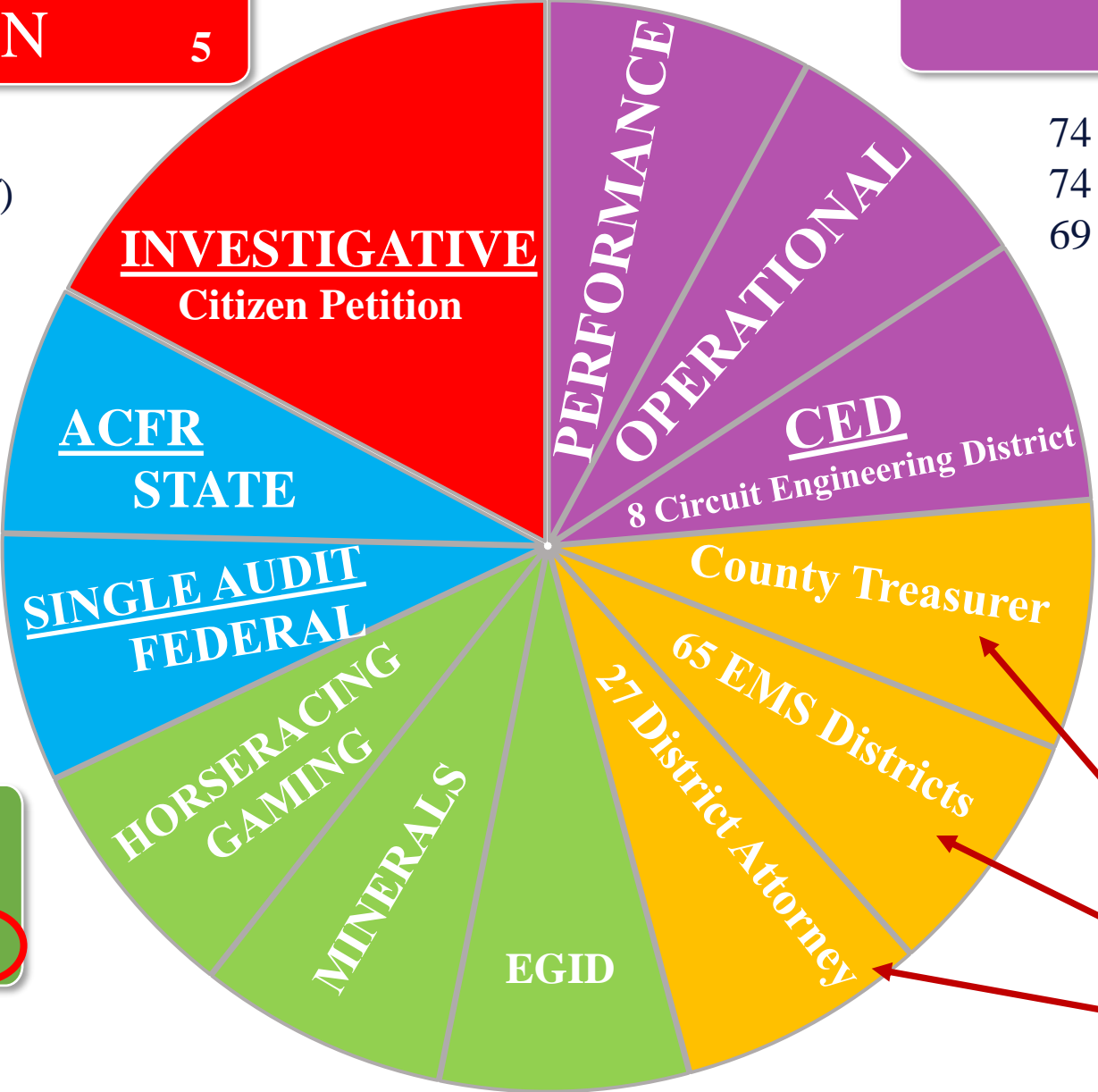
PASSED WITH HIGHEST RATING

FORENSIC DIVISION 5

74 O.S. § 212
74 O.S. § 18(f)

PERFORMANCE DIVISION 7

74 O.S. § § 212(B)(1)-212(B)(2)
74 O.S. § 213.2
69 O.S. § 687.1(D)



7 County Managers

COUNTY DIVISION 49

19 O.S. § § 177.1-177.7

Article VI § 19
Article X § 9C

74 O.S. § 212(E)

STATE DIVISION 22

74 O.S. § 212(B)(1)
74 O.S. § 212(B)(3)

SPECIALIZED DIVISION 10

3A O.S. § § 261 & 263

FORENSIC DIVISION

By Request

5



74 O.S. § 212
74 O.S. § 18(f)

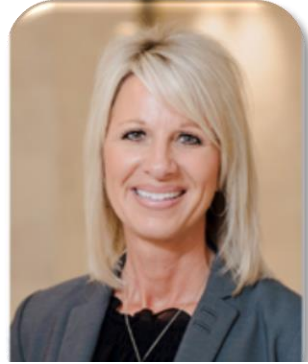
BRENDA HOLT, CPA

PERFORMANCE DIVISION

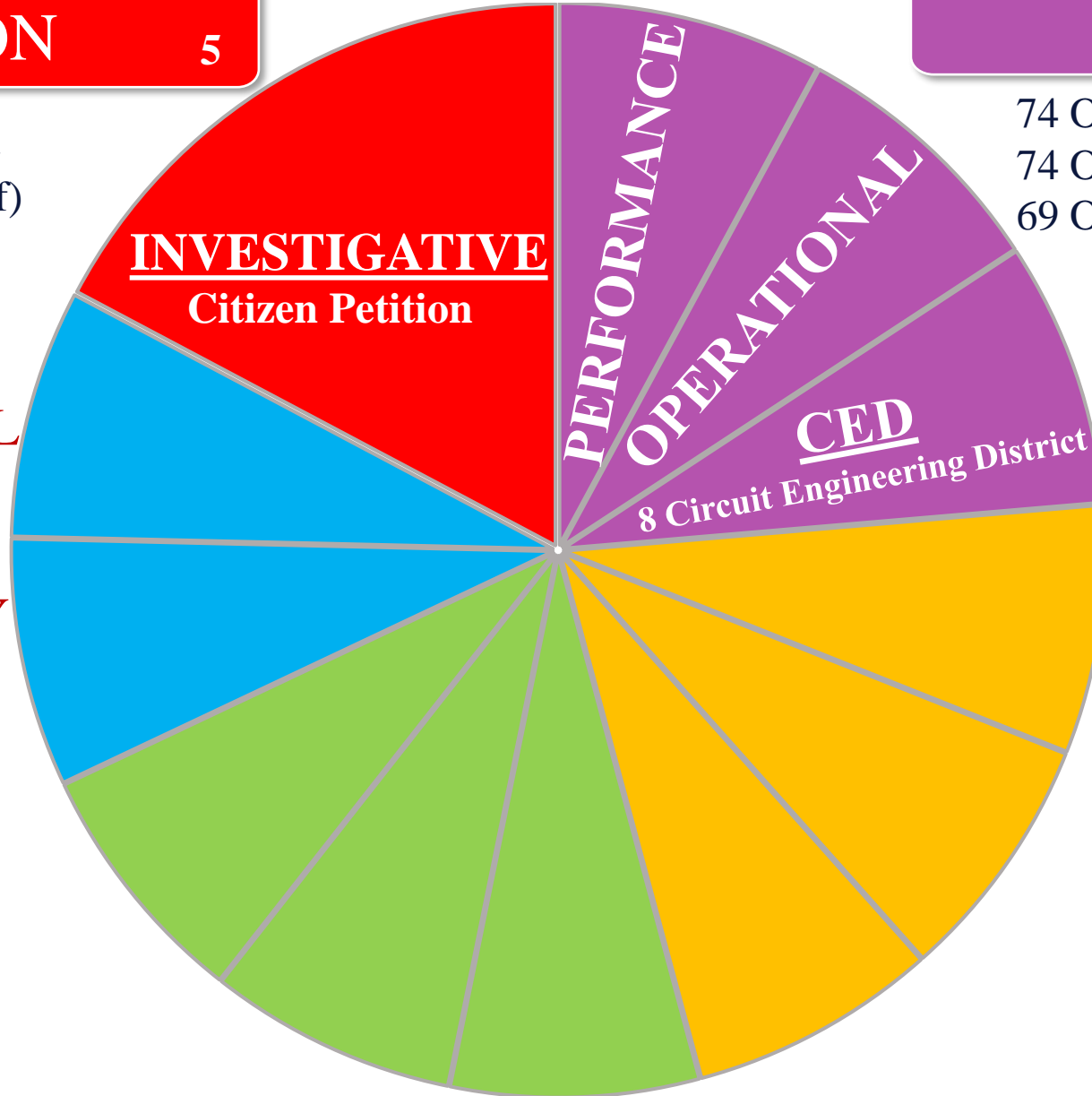
By Request

7

74 O.S. § § 212(B)(1)-212(B)(2)
74 O.S. § 213.2
69 O.S. § 687.1(D)



MELISSA CAPPS



INVESTIGATIVE
Citizen Petition

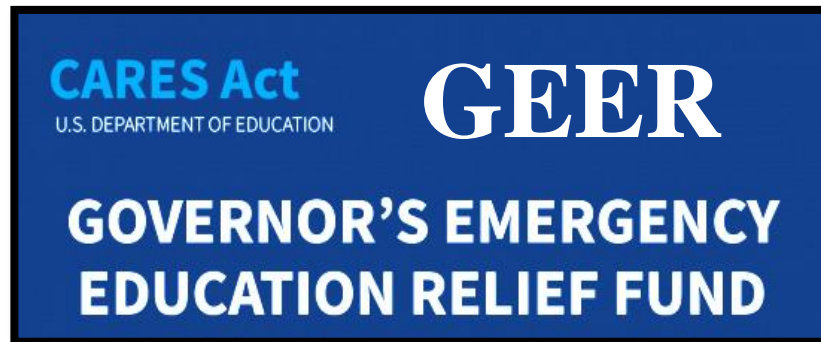
PERFORMANCE
OPERATIONAL

CED
8 Circuit Engineering District

- ATTORNEY GENERAL
- GOVENOR
- DISTRICT ATTORNEY
- GOVERNING BOARD
- CITIZEN PETITION

- GOVENOR
- GOVERNING BOARD
- AGENCY HEAD
- LEGISLATURE

SPECIAL AUDITS



Epic charges: Ben Harris, David Chaney, Josh Brock arrested for 'complicated criminal enterprise'

June 23, 2022

By **Tres Savage** and **Megan Prather** - Thursday, June 23, 2022 👁 5268



BEN HARRIS



DAVID CHANEY



JOSH BROCK

FELONIES FACING:

- RACKETEERING
- EMBEZZLEMENT OF STATE FUNDS
- MONEY BY FALSE PRETENSE
- CONSPIRACY TO COMMIT FELONY
- VIOLATION OF OK COMPUTER CRIMES ACT
- SUBMITTING FALSE DOCUMENTS TO STATE
- UNLAWFUL PROCEEDS



Oct. 13, 2023

EPIC FOUNDERS FACE NEW CHARGES

4 NEW CHARGES

MONEY LAUNDERING

CONSPIRACY TO DEFRAUD STATE

EMBEZZLEMENT



FORENSIC DIVISION

By Request

5

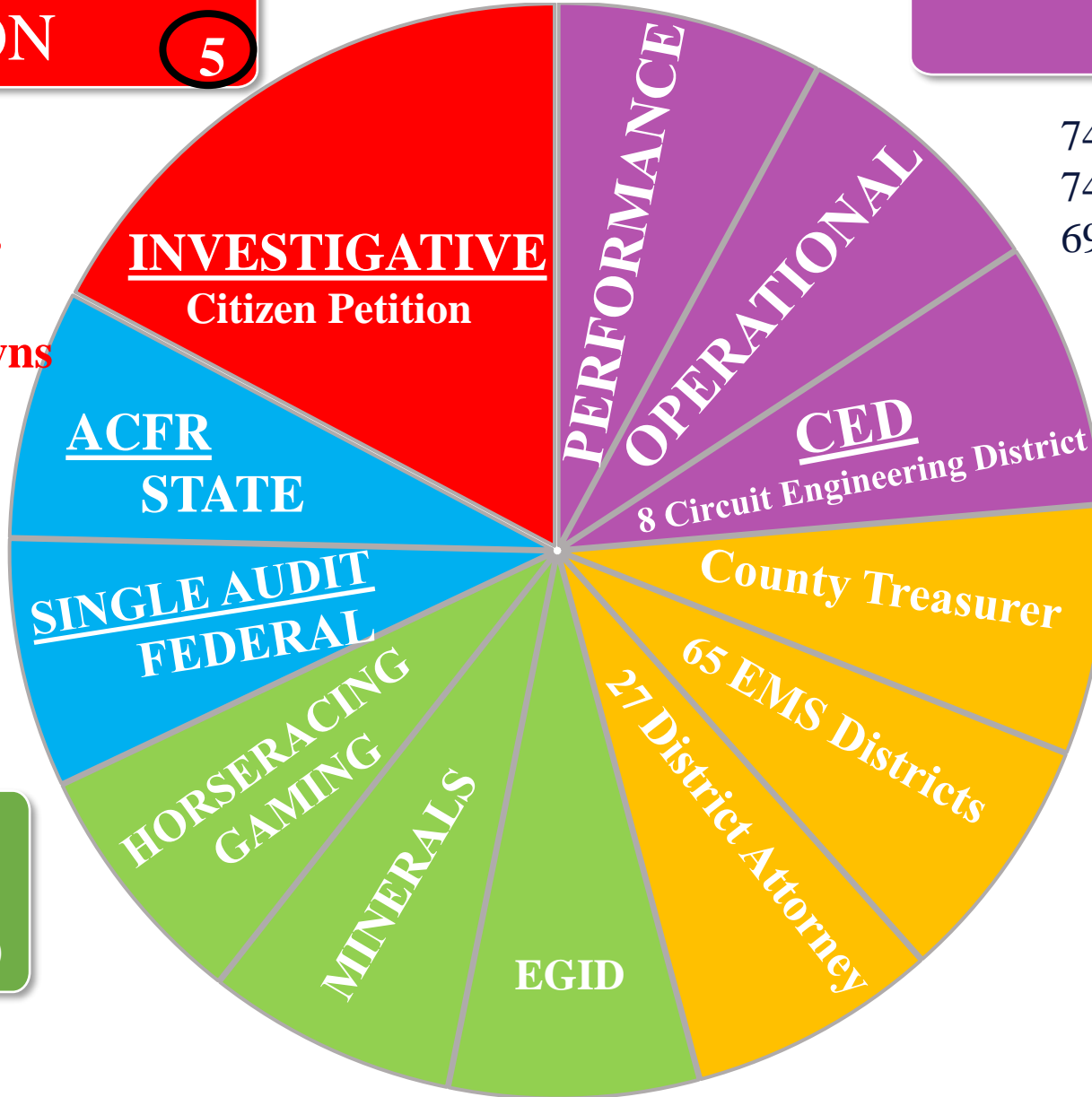


- 4 State
- 5 County
- 8 Schools
- 9 Other
- 30 City/Towns

BRENDA HOLT, CPA

PERFORMANCE DIVISION 7

- 74 O.S. § § 212(B)(1)-212(B)(2)
- 74 O.S. § 213.2
- 69 O.S. § 687.1(D)



COUNTY DIVISION 49

19 O.S. § § 177.1-177.7

- Article VI § 19
- Article X § 9C

74 O.S. § 212(E)

STATE DIVISION 22

- 74 O.S. § 212(B)(1)
- 74 O.S. § 212(B)(3)

SPECIALIZED DIVISION 10

3A O.S. § § 261 & 263

MUNICIPALITY AUDITS IN QUE

MUNICIPALITY	COST	REQUEST
AFTON	\$50,000**	CITIZEN PETITION
BRADLEY	\$17,000*	PETITION
BRAMAN	\$15,000**	DA
CALVIN	\$40,000*	PETITION
CHEROKEE	\$20,000**	DA
COLBERT	\$35,000*	BOARD
COYLE	\$25,000**	DA
DURANT	\$35,000**	BOARD
FAIRVIEW	\$40,000*	BOARD
FORT COFFEE	\$20,000*	BOARD
FORT TOWSON	\$30,000**	DA
GRANDFIELD	\$30,000**	DA
HAWORTH	\$20,000*	DA
HENNESSEY	\$35,000*	DA
HARRAH	\$35,000**	BOARD
HENRYETTA	\$36,000*	PETITION
HOLDENVILLE	\$23,000*	PETITION
HOLLISTER	\$10,000*	DA
JONES	\$90,000	BOARD
KONAWA	\$45,000*	BOARD/DA
LINDSAY	\$50,000**	DA
MARSHALL	\$15,000*	PETITION
MAUD	\$20,000**	BOARD
MCALESTER	\$75,000**	PETITION
MCCLLOUD	\$20,000*	BOARD

1. OMA/ORR
2. Utility Billing
3. Expenditures; Credit Cards
4. Revenues; Cash
5. Malfeasance w/ fines; fees; excessive rates
6. Improper Transfers or Diverting Funds
7. Payroll
8. Vendor Contracts
9. Related Party Transactions-Nepotism
10. Elections/Campaign Contributions

OILTON	\$70,000**	PETITION
PAULS VALLEY	\$68,000*	PETITION
RED ROCK	\$20,000*	DA
SPENCER	\$75,000**	PETITION
WANETTE	\$60,000**	PETITION
WYNNEWOOD	\$60,000**	PETITION

UNBILLABLE
HOURS

CITY/TOWN AUDITS ISSUED

MUNICIPALITY	COST of AUDIT	REQUEST	MISAPPROPRIATED	YEAR
BENNINGTON	\$32,000*	PETITION	\$25,000	JAN '22
BLACKWELL	\$20,000*	DA	\$130,000	JULY '21
BOYNTON	\$24,000*	DA	\$115,000	JAN '20
LONE WOLF	\$30,000*	BOARD	\$79,000	OCT '21
KEOTA	\$15,000*	DA	NON-COMPLIANCE	APRIL '22
OCHELATA	\$14,000*	PETITION	NON-COMPLIANCE	DEC '22
PIEDMONT	\$12,500*	BOARD	NON-COMPLIANCE	MAR '22
TRYON	\$13,500*	BOARD	\$100,000	FEB '22
SHAWNEE	\$30,000*	DA	NON-COMPLAINCE	MAR '22
WAUKOMIS	\$17,000*	DA	\$55,000	OCT '22
OCHELATA	\$14,000*	CITIZEN PETITION	NON-COMPLIANCE	DEC '22
ALVA	\$40,000*	CITIZEN PETITION	NON-COMPLIANCE	FEB '23
CLAREMORE	\$35,000*	BOARD REQUEST	NON COMPLIANCE	MAR '23

AUDITS ISSUED

with potential charges

FORENSIC
DIVISION

5

ENTITY	REQUEST	\$ MISAPPROPRIATED	YEAR
SEEWORTH ACADEMY	SDE	\$395,000	2021
EPIC CHARTER	GOVERNOR	\$28,000,000	2020
STILLWATER SCHOOL	DA	\$216,000	2022
TALIHINA SCHOOL	PETITION	\$15,000	2023
HASKELL SHERIFF	DA	\$25,000	2023
LOVE TREASURER	BOARD	\$21,000	2023

SCHOOL	REQUEST	TOPIC
OKC/SDE	BOARD	Funding Formula
Billings Public	DA	Misappropriation of Funds
Bokoshe Public	DA	Financial Management and Superintendent abuses
Western Heights	SDE/BOARD	Financial Management and Superintendent abuses
Santa Fe Charter	BOARD	Compliance
Tulsa Public	GOVERNOR	ESSER, Embezzlement
Varnum Public	DA	Embezzlement
Stillwater Booster	DA	Embezzlement

OTHER AUDITS IN QUE

FORENSIC DIVISION

5

ENTITY	REQUEST
PAYNE ENVIRONMENTAL DEPT	BOARD
LINCOLN 911	DA
GRADY VOLUNTEER FIRE DEPT	DA
DA ALAN GRUBB	DA
YALE HOUSING AUTHORITY	BOARD
SE LIBRARY SYSTEM	DA
MAYES FAIRGROUNDS	DA
SEMINOLE SHERIFF	DA
STEPHEN RURAL WATER DISTRICT	DA

FORENSIC DIVISION

By Request

5

AUDIT WORK

4 State

5 County

8 Schools

9 Other

30 City/Towns



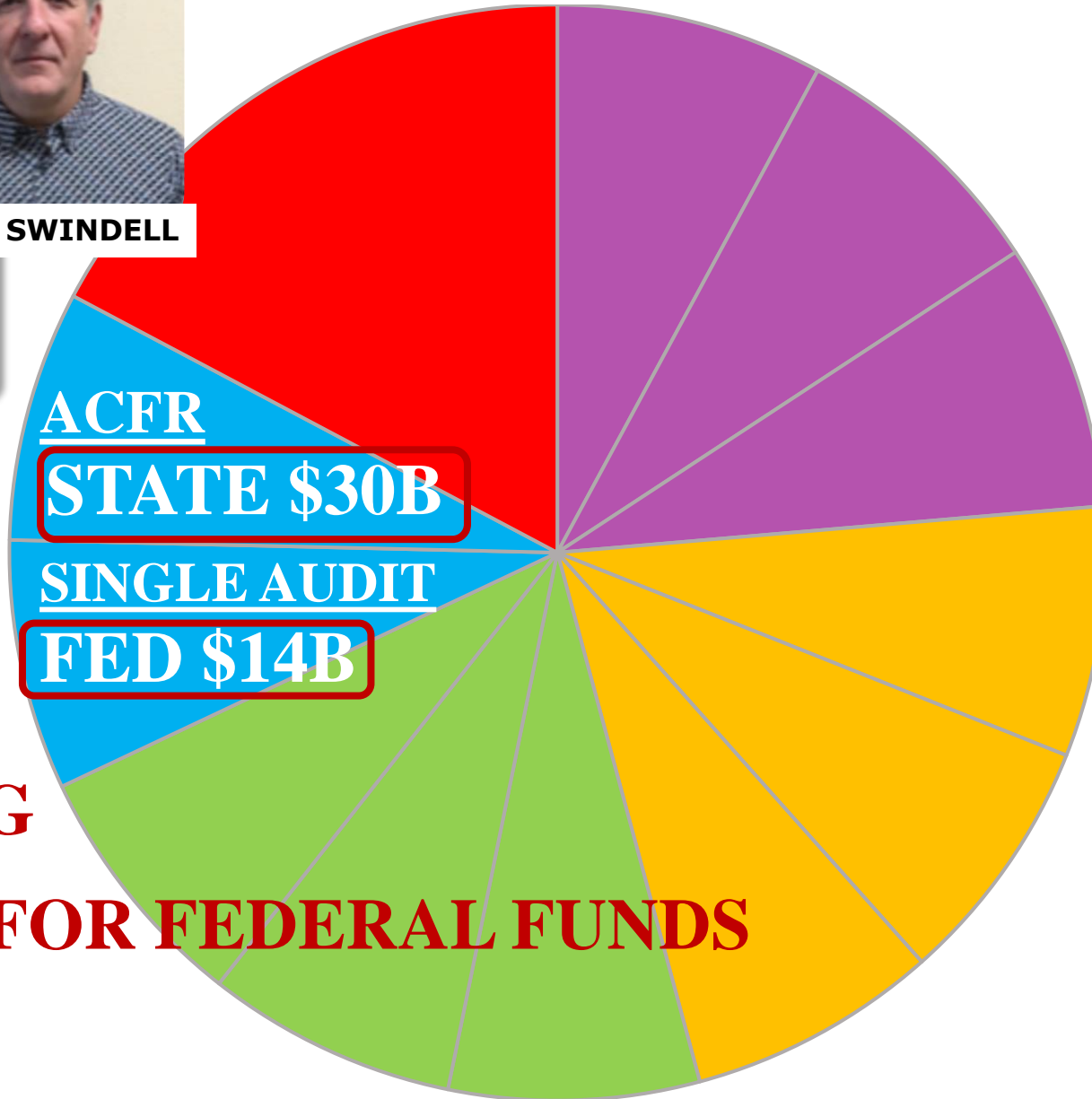


BILLY SWINDELL

STATE DIVISION

22

74 O.S. § 212(B)(1)
74 O.S. § 212(B)(3)



➤ **BOND RATING**

➤ **ELIGIBILITY FOR FEDERAL FUNDS**

SAI WORKLOAD

STATE
DIVISION 22



\$30B STATE DOLLARS

OMES

Statewide Financial Report



OKLAHOMA STATE AUDITOR & INSPECTOR

ACFR ¹²⁻³¹
FY22-Aug. 31, 2023

ANNUAL COMPREHENSIVE FINANCIAL REPORT

STATE BOND RATING - -AT RISK

- Increased Funds into State
- Loss of Fiscal Staff
- Loss of Institutional Knowledge
- OMES Reporting Errors

SAI WORKLOAD

Auditor and Inspector - 300

4,480,315

4,480,315

-

0.0%

STATE
DIVISION

22

SINGLE
AUDIT

FEDERAL DOLLARS



2019	2020	2021	2022	2023
\$7B	\$10B	\$14B	\$13.5B	
	9,000 HRS	15,000 HRS		

COUNTY
DIVISION 47

FEDERAL AUDITS

2020	2021	2022	2023
15	45	64	62

FEDERAL DOLLARS



Dollars spent that do NOT align with the GRANT's objectives and compliance Requirements



STATE OF OKLAHOMA

RETURN FUNDS?

Single Audit Report

\$30M

QUESTIONED COST

For the fiscal year ended June 30, 2020

Cindy Byrd, CPA
State Auditor & Inspector

SFY21 SINGLE AUDIT FINDINGS:

State Agency	# of Findings	# of REPEAT FINDINGS	Federal Questioned Costs
CARES Forward	8	0	\$13,757,608
State of Oklahoma/Governor's Office	4	0	\$8,404,700
Dept. of Education	4	2	\$0
Office of Emergency Management	3	1	\$0
Employment Security Commission	10	3	\$222,951
Oklahoma Health Care Authority	4	3	\$286*
Dept. of Health	4	0	\$45,193
Dept. of Human Services	25	11	\$1,135,329 (federal); \$893,864 (state MOE/match)
Dept. of Transportation	8	0	\$5,141,550
Dept. of Veterans Affairs	1	0	\$57,740
Total	74	22	\$28,765,357 (federal)



STATE AUDITOR BYRD RELEASES **FEDERAL SINGLE AUDIT**
"The State of Oklahoma dropped the ball on compliance and oversight."

6-27-23

OKLAHOMA CITY, OK (June 27, 2023)

Oklahoma State Auditor & Inspector (SAI) Cindy Byrd released today the Federal Single Audit of expenditures made during SFY 2021 which includes pandemic funds. This annual audit is a federally-mandated examination of how the State of Oklahoma spends federal grant money and whether the State complied with federal regulations.

The audit report covers \$14 billion dollars of expenditures which are audited through a federal formula provided by the federal government.

The administration of federal grants requires specialized knowledge of federal laws and regulations, implementation guidelines, as well as monitoring and reporting requirements.

SAI is required to report 'questioned costs' that fail to align with the objectives of the grant. The federal government will review the reported questioned costs and determine if the State must repay misappropriated funds.

"Every federal grant comes with very strict requirements which the State of Oklahoma agrees to follow," said Auditor Cindy Byrd. "Any person in charge of managing federal grants needs a certain level of proficiency because the compliance regulations are very complicated."

The audit report reveals the following findings of note:

CARES

The State of Oklahoma received funding from the Coronavirus Aid, Relief, and Economic Security Act (CARES) to help mitigate the effects of the pandemic. For SFY 2021, the State of Oklahoma spent \$12.2 million on personal protective equipment (PPE), health care services, and other COVID-related expenses. State agencies, counties and municipalities are responsible for the State of Oklahoma's share of expenditures to ensure the payments were made for COVID-related expenditures and did not ensure that the goods and/or services were received prior to payment. Because of this, **SAI has reported \$12.2 million dollars in questioned costs.**

\$12.2M
QUESTIONED COST

EMERGENCY RENTAL ASSISTANCE

Oklahoma received more than \$376 million dollars for the Emergency Rental

\$1.6M
QUESTIONED COST

\$15M?
SFY2023
QUESTIONED COST

grant. Because of the administrative overcharges, the State of Oklahoma reported that \$1.6 million of the awards were denied assistance because the user did not have a valid foundation. **SAI has reported \$1.6 million dollars in questioned costs.**

In September of 2022, SAI alerted the State that these management fees were unallowable costs, but **the State failed to stop the overcharge of administrative fees to the ERA grant** which has resulted in an additional \$8.6 million dollars in unallowable costs as of June 30, 2022. If these processes continue, the total State of Oklahoma ERA program unallowable costs may increase to \$15 million by the end of SFY 2023.

GEER

Among the expenditures for the Governor's Emergency Relief (GEER) program, \$8 million was designated for the Governor's Emergency Relief (GEER) program for Governors during the pandemic.

Two GEER programs (GEER 1 and GEER 2) had significant issues. Both programs were intended to provide relief to individuals experiencing economic hardship due to the pandemic and were based on a first-come, first-served basis.

\$8M
QUESTIONED COST

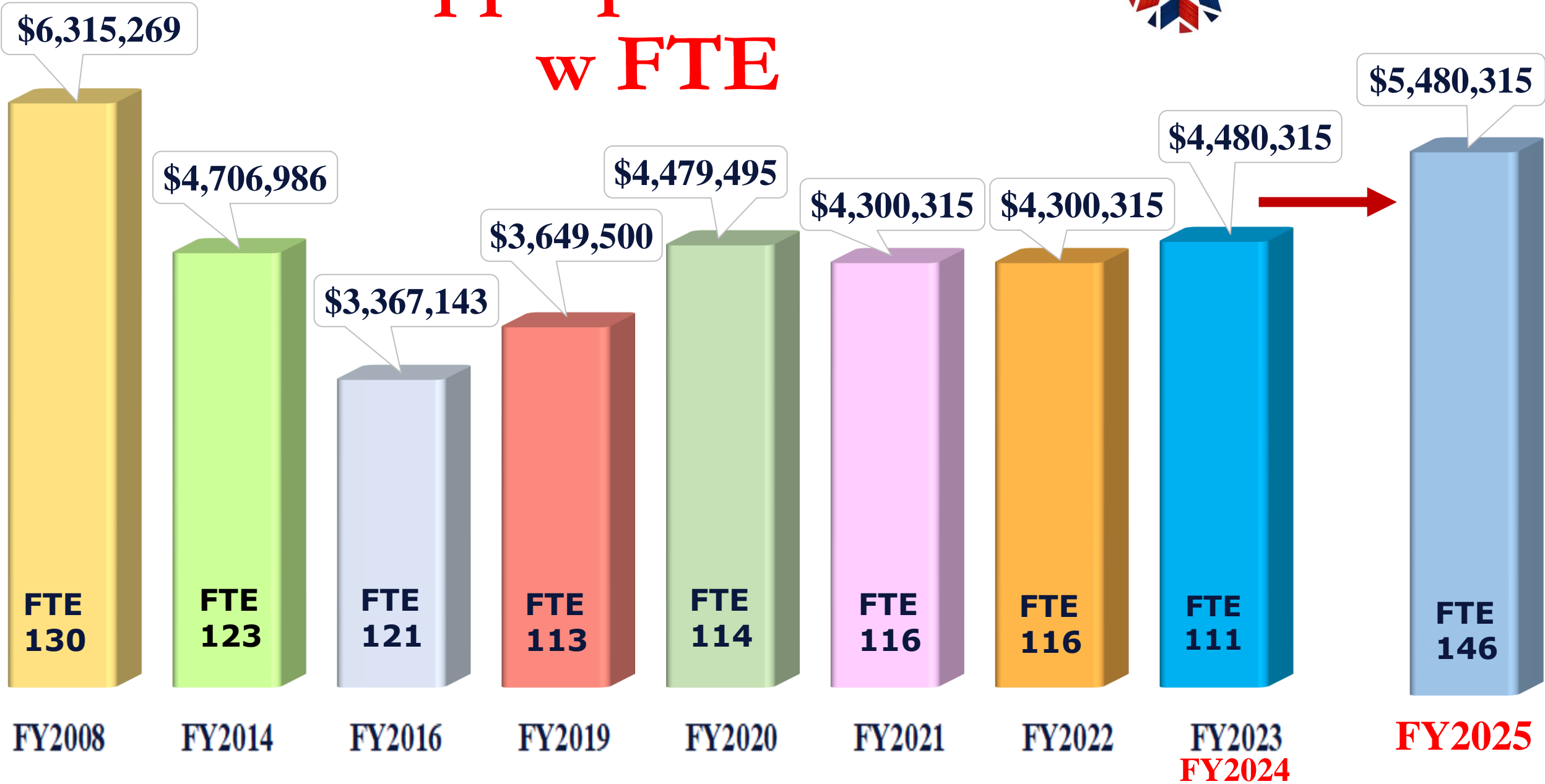
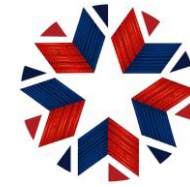
BRIDGE THE GAP:

Bridge The Gap (BTG) had a budget of \$8 million dollars to help low-income families purchase education supplies, curriculum, technology, and tutoring for their child to effectively learn at home during COVID.

5,000 families received \$1,500 each which they could spend at designated retailers. However, the State of Oklahoma did not place any restrictions or parameters on which items families could purchase.

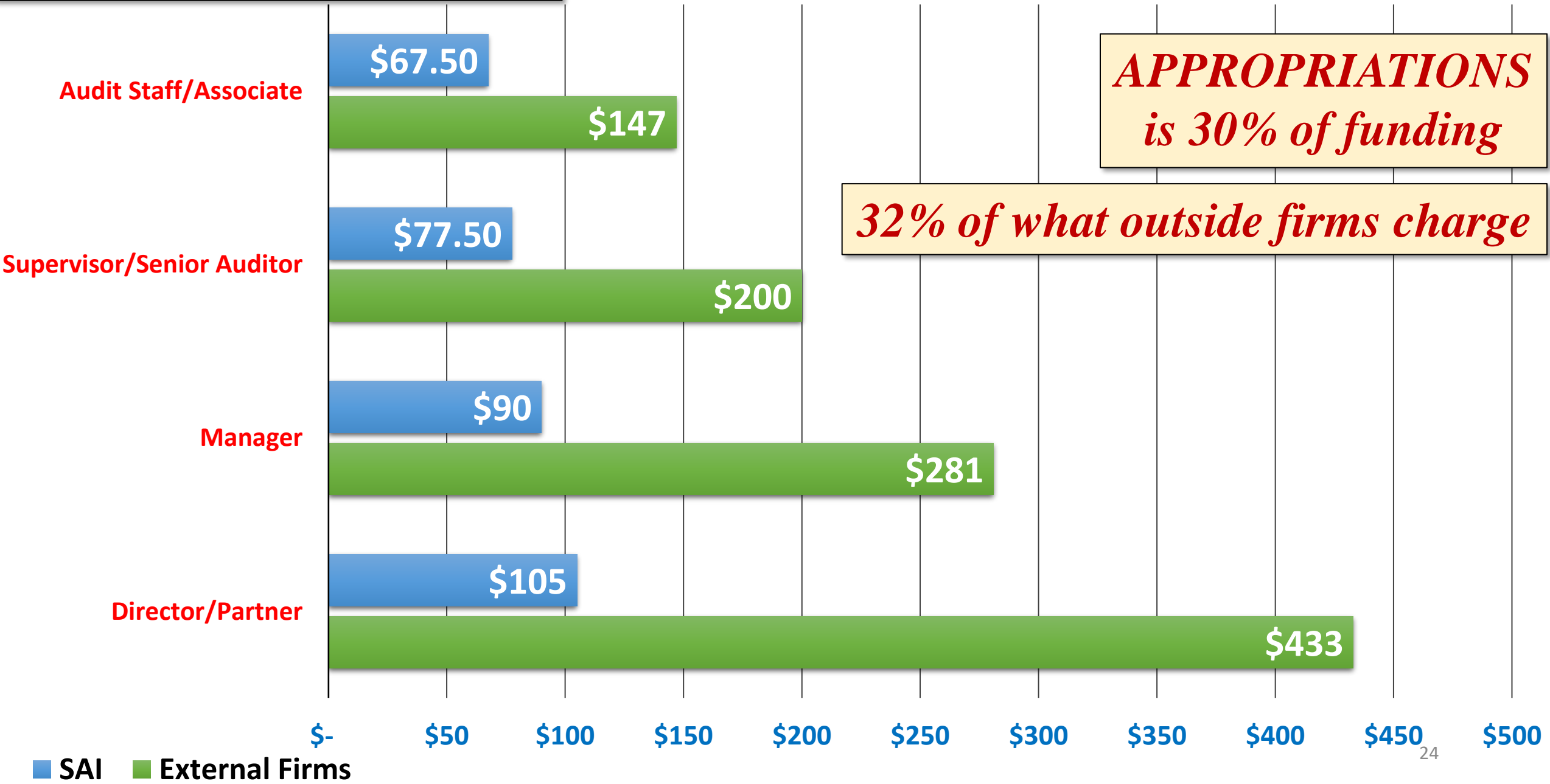
"Proper system controls were offered by the digital wallet vendor to limit the families' purchases to education-related items but those controls were declined by the individual placed in charge of the BTG program," Auditor Byrd said. "We found that \$1.7 million was spent on various non-educational items such as kitchen appliances, power tools, furniture, and entertainment."

SAI Appropriated Funds w FTE



FY23 Hourly Billing Rates

SAI Compared to External CPA Firms



NON-BILLABLE POSITIONS

- State Auditor
- Deputy State Auditor
- Quality Assurance Director
- County Billing/Admin (2)
- IT Support Staff (3)
- Human Resources
- Accounting/Purchasing (2)
- Front Desk Reception
- Executive Assistant to the State Auditor

***30% APPROPRIATIONS
helps cover
NON-BILLABLE POSITIONS***

NON-BILLABLE REQUIRED BY STATUTE:

- County Management Services
- Board of Equalization – Executive Assistant
- Pension Commission – Executive Assistant



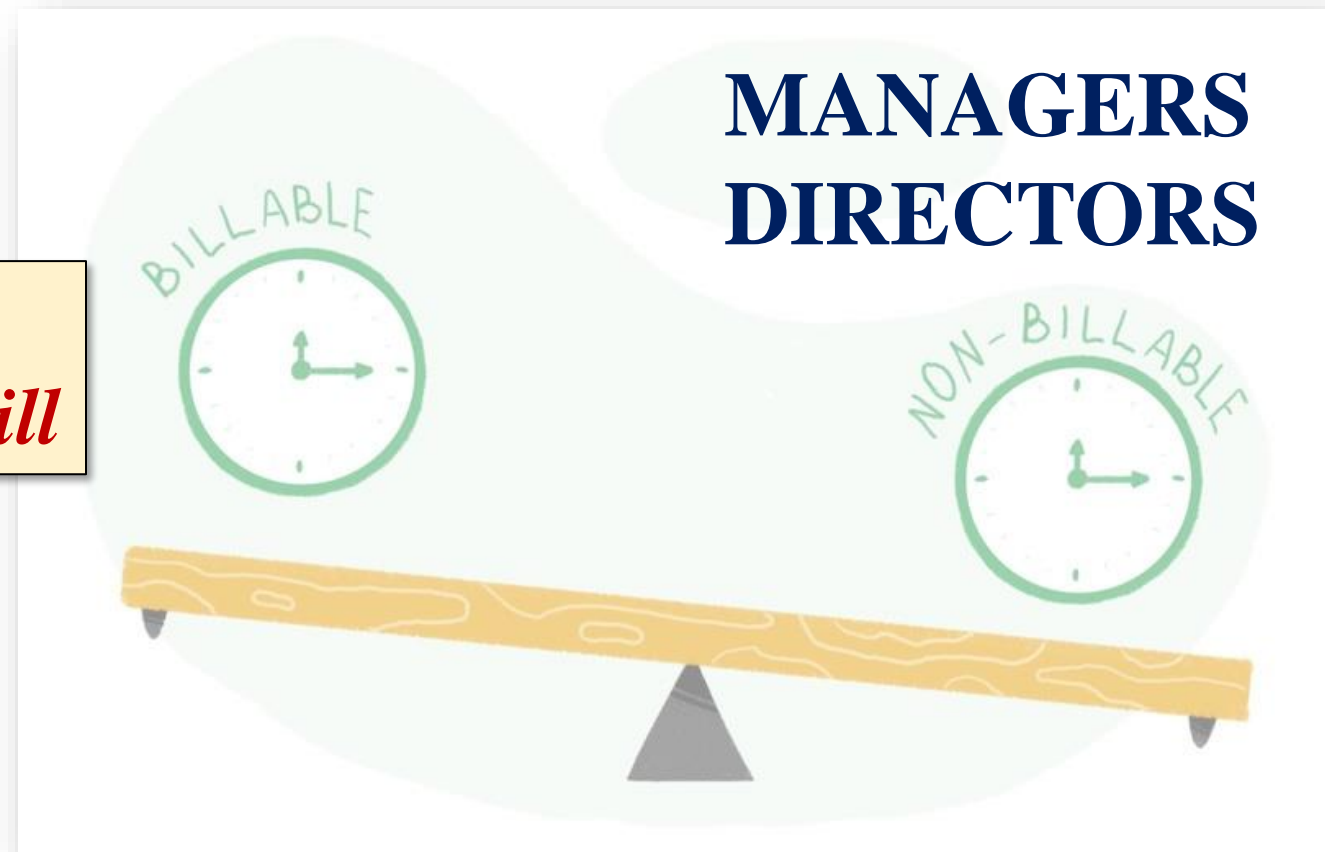
NANCY GRANTHAM



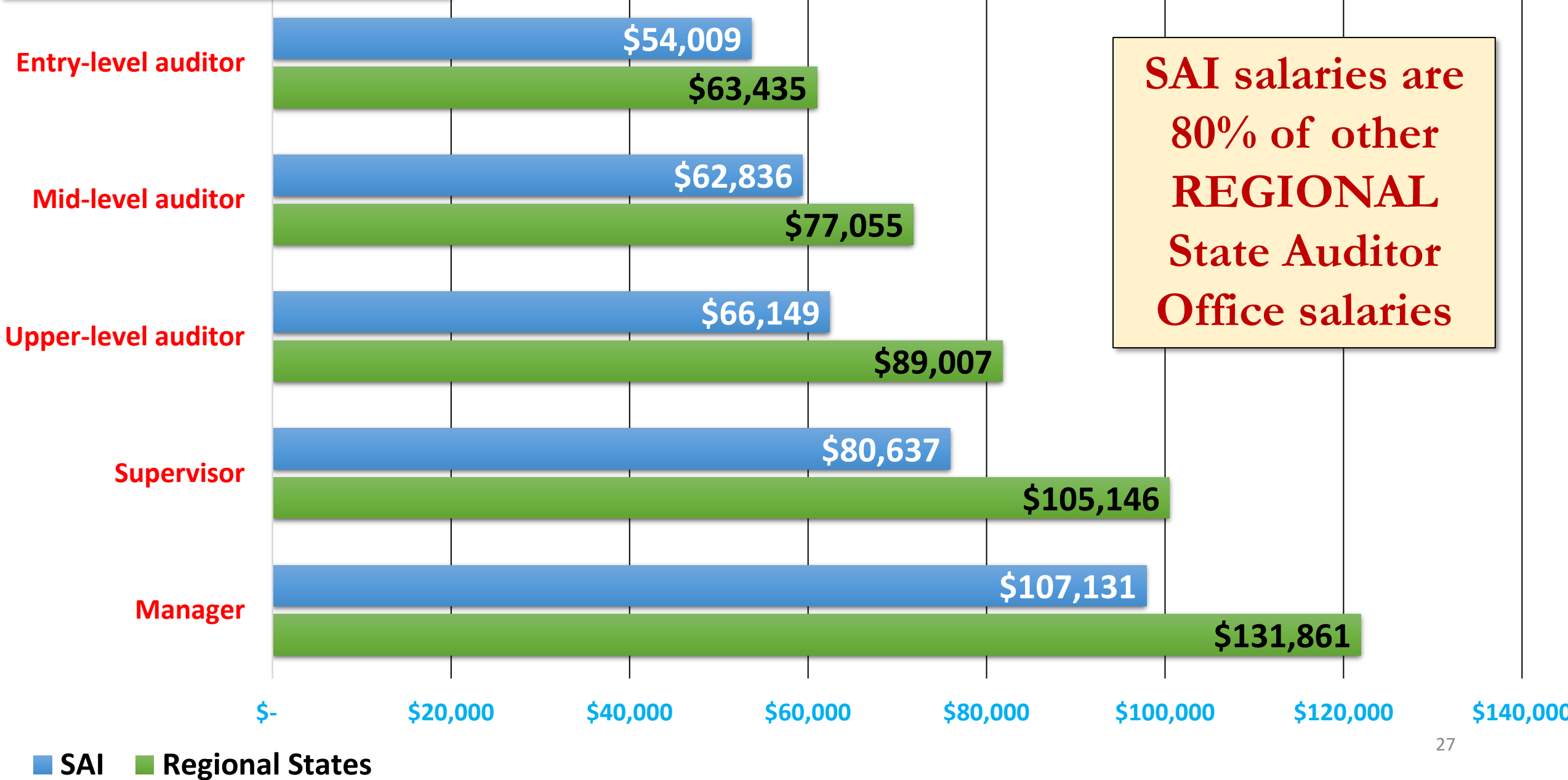
NON-BILLABLE TIME

*30% APPROPRIATIONS
also covers the time staff cannot bill*

- Administrative Duties
- Training
- Information Requests
- Court Hearings
- Prosecution Preparation



12-31-22 SALARIES SAI Compared to Regional State Auditor Offices



AUDITOR/CPA CRISIS

2023

Fewer auditors have led to a lag in financial reporting and is threatening to translate into more costs for governments.

There's an accountant shortage. And some CPAs say the 150-hour college credit requirement needs to change

BY SHERYL ESTRADA

September 7, 2023 at 6:30 AM CDT



JANUARY 18, 2023

A Storm is Brewing: The Accountant Shortage Is Already Affecting Nonprofits

By: Jerilyn Dressler, CPA

How an Auditor Shortage Could Hurt Local Governments

By **Liz Farmer**

APRIL 18, 2023

POACHING -(2023)

SAI POSITION	NEW EMPLOYER	SAI SALARY	NEW EMPLOYER SALARY	DIFFERENCE	
Audit Director	Public Firm	\$108,000	\$133,000	\$25,000	23.2%
Admin Manager	Corporation Commission	\$84,750	\$94,000	\$9,250	10.9%
Staff Auditor	ODOT	\$52,200	\$61,600	\$9,400	18.0%
IT Auditor	Dept. of Health	\$63,000	\$85,000	\$22,000	34.9%
Staff Auditor	OMES	\$49,400	\$62,500	\$13,100	26.5%

POACHING -(2022)

SAI POSITION	NEW EMPLOYER	SAI SALARY	NEW EMPLOYER SALARY	DIFFERENCE	
Audit Manager	City of Stillwater	\$92,600	\$107,000	\$14,400	15.6%
Staff Auditor	Air Force	\$44,000	\$52,000	\$8,000	18.2%
Staff Auditor	Depart. of Defense	\$46,600	\$65,000	\$18,400	39.5%
Staff Auditor	Depart. of Defense	\$53,500	\$65,000	\$11,500	21.5%
Staff Auditor	Public Audit Firm	\$45,500	\$65,000	\$19,500	42.9%

Salary information for state audit age and comptroller offices

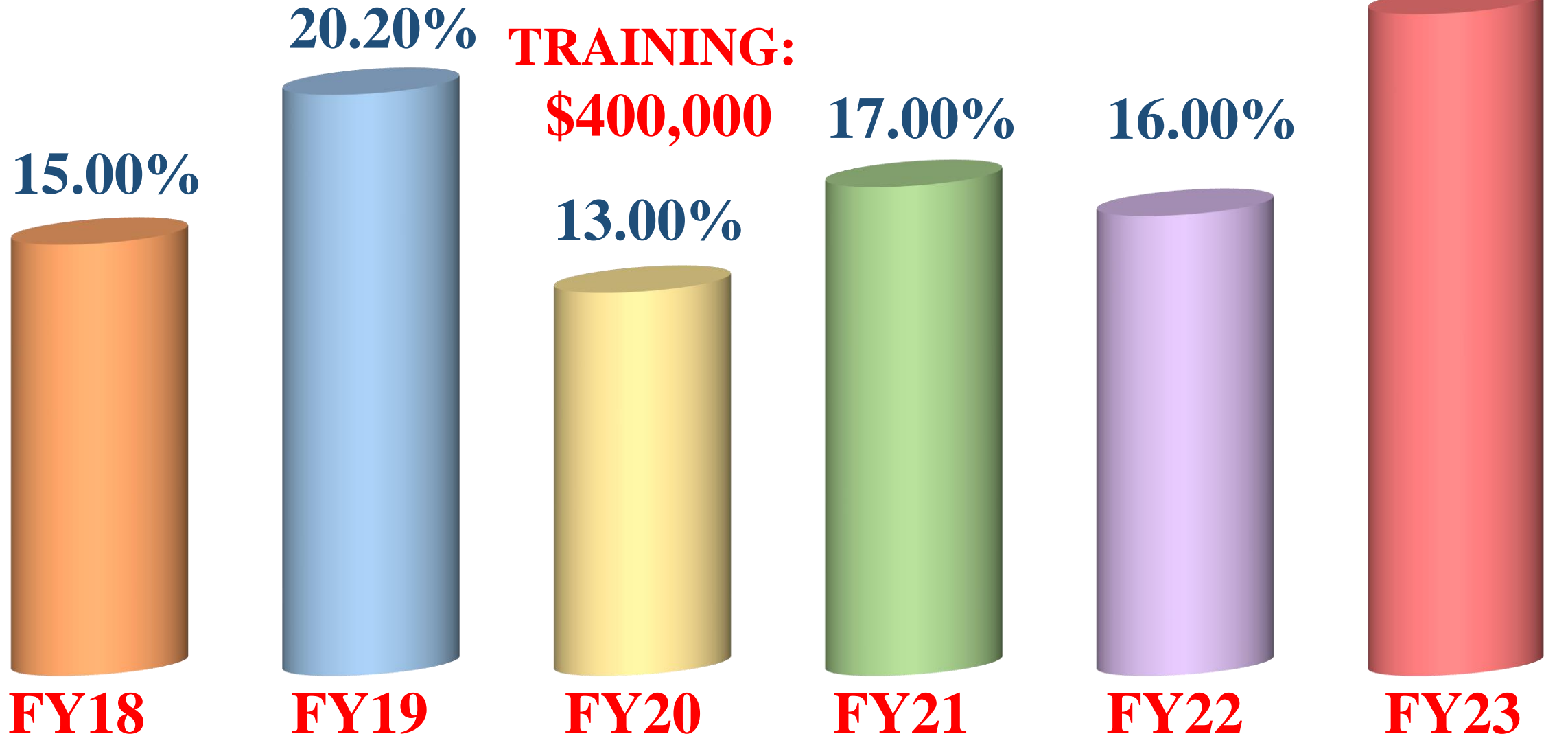
	Mean	Median
Section A (Audit Agency)		
Agency head:		
All	\$148,483	\$137,488
Appointed	\$163,051	\$170,354
Elected	\$122,774	\$114,713
With a CPA	\$160,318	\$170,354
Chief deputy	\$134,020	\$133,952
Other deputies	\$130,900	\$125,830
Division head	\$122,224	\$122,353
Audit manager	\$104,759	\$104,309
Audit supervisor	\$87,769	\$87,963
Senior/middle-level auditor	\$65,102	\$63,215

- 📁 Oklahoma Statutes Citationized
- 📁 Title 74. State Government
- 📁 Chapter 10 - Salaries and Employees
- 📄 Section 250.4 - State Officers - Salaries

The State Auditor and Inspector shall receive a salary of \$114,713

TURNOVER RATE

SAI Professional Staff by Fiscal Year:





FY2024 Appropriations: \$4,480,315

FY2023 Expenditures		
Payroll	\$11,115,921	87.8%
Fleet/Rent	\$378,915	3%
Equipment/Software	\$216,522	1.7%
Travel	\$126,688	1%
Other	\$824,967	6.5%
TOTAL:	\$12,663,013	100%



AUDITS FILED WITH SAI

ONLINE AUDIT FILING

Any public accountant or certified public accountant filing an audit, performance audit, agreed-upon-procedures report or other attestation engagement report with the State Auditor and Inspector pursuant to this section shall be required to pay a filing fee of One Hundred Dollars (\$100.00) for the purposes of processing such reports and ensuring compliance with the provisions of this section. (74 OS § 212A.2.)

[Information on How to File](#)

[State Auditor Policy on Public Trust Filings](#)

[SAI Forms 2643, 2644, and 2645](#)

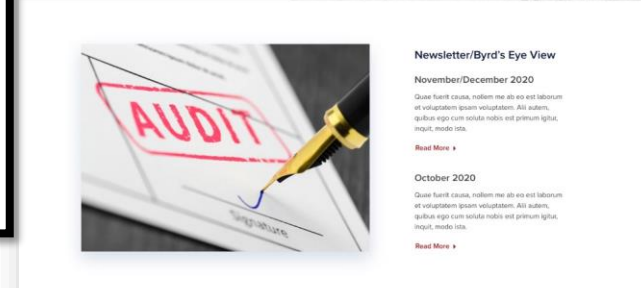
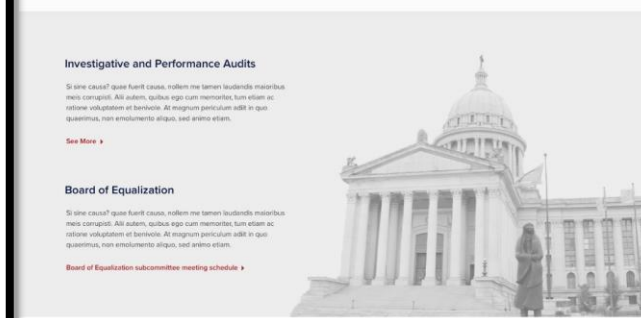
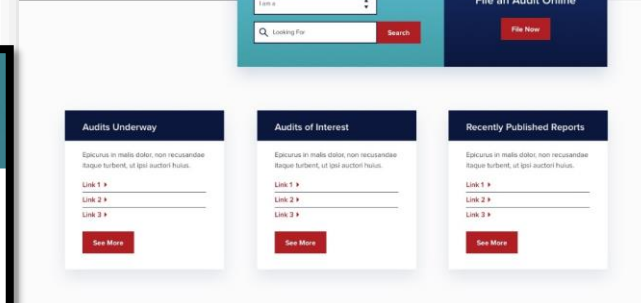
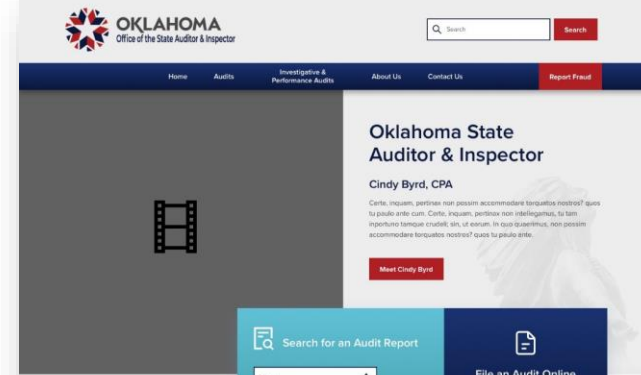
Please note that you can now make payments larger than \$100 in order to submit multiple audits. When submitting multiple audits, use the same Transaction ID for each Audit Submit.

Audit Firm Name:	<input type="text"/>
Firm Email Address:	<input type="text"/>
Entity Name:	<input type="text"/>
Entity Type:	<input type="text" value="- Select an Entity Type -"/>
Reporting Period:	<input type="text"/> (MM-DD-YYYY)
Type of Report:	<input type="text" value="- Select a Report Type -"/>
Transaction ID:	<input type="text"/> Click HERE to pay filing fee and obtain Transaction ID number
Select PDF file to upload:	<input type="button" value="Choose File"/> No file chosen

SUBMIT REPORT

SAI WEBSITE

www.sai.ok.gov



AUDIT REPORTS

Filter by

Keyword

County

Year

Agency / Organization

Filter **Clear Filter Results**

All Audit Reports
Annual Reports

Select a county on the map to view reports.

Report Name **Date**



REVOLVING FUNDS

\$2M

Oklahoma Statutes

Title 74. State Government;

Section 227.9 - **State Auditor and Inspector Revolving Fund**

“...the State Auditor and Inspector shall at the close of each fiscal year pay into the General Revenue Fund of the state any unencumbered balance remaining in said revolving fund in excess of Eight Hundred Fifty Thousand Dollars (**\$850,000**).”

LEGISLATIVE REQUEST: REMOVE CAP OR RAISE TO \$2M



- \$1.1M in expenditures per month
- \$950,000 for payroll
- Uncertainty on collections



NIST AUDIT



Low Risk 0-15

Average Risk 15-60

High Risk 60+

Oklahoma State Auditor & Inspector Information Security Audit: Executive Summary Report

CONFIDENTIAL

Date Submitted: December 16, 2022

Cerberus Cyber Sentinel Corporation
6900 E Camelback Rd, Ste 240
Scottsdale, AZ 85258
CerberusSentinel.com

SAI LEGISLATIVE NEEDS

- IT SEPARATION
- REVOLVING FUND CAP RAISED or REMOVED
- MUNICIPALITY AUDIT REFORM
- SCHOOL AUDIT REFORM





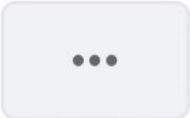
Oklahoma State Auditor & Inspector Cindy Byrd

Government Official



Liked

 **Send Message**



Hi! Please let us know how we can help.



