



State of Oklahoma

OFFICE OF JUVENILE AFFAIRS

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

Meeting Minutes

May 18, 2021

Board Members Present via Videoconference

Sidney Ellington

Amy Emerson

Janet Foss

Stephen Grissom

Mautra Jones (exited meeting at 10:00 a.m.)

Timothy Tardibono

Jenna Worthen

Karen Youngblood

Absent

Call to Order

Chair Youngblood called the May 18, 2021, the Board of Juvenile Affairs and Board of Oklahoma Youth Academy Charter School Zoom meeting to order at 9:03 a.m. and requested roll be called.

Chair Youngblood: Welcome to April, looking like December. I appreciate everyone's time. I appreciate that we can still meet by Zoom, saving travel time and allowing more members and people to participate.

Public Comments

No public comment.

Presentation on 2021 High School Graduation and Celebration

Director Richard Smith and the Welch Skill Center youth that graduated from Welch High School discussed the graduation ceremony with the Board.

Director's Report

Director Holt gave a quick legislative update.

Public Comment on proposed Rates and Standards

No public comment.

Mr. Clagg discussed and read the historical knowledge in the attached presentation.

Discussion and/or possible vote to amend and/or approve modifications to rates and standards
Daily Detention Rates, RS21-003-002(a) - 6 – 7 beds, Daily Detention Rates increase from \$179.91
to \$197.91

Dr. Emerson moved to approve with a second by Ms. Worthen

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

Nay:

Modifications to rates and standards Daily Detention Rates, RS21-003-002(a) - 6 – 7 beds, Daily Detention Rates increase from \$179.91 to \$197.91 approved.

Discussion and/or possible vote to amend and/or approve modifications to rates and standards
Daily Detention Rates, RS21-003-002(b) - 8 – 9 beds, Daily Detention Rates increase from \$168.92
to \$191.20

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

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

Nay:

Modifications to rates and standards Daily Detention Rates, RS21-003-002(b) - 8 – 9 beds, Daily Detention Rates increase from \$168.92 to \$191.20 approved.

Discussion and/or possible vote to amend and/or approve modifications to rates and standards
Daily Detention Rates, RS21-003-002(c) - 10 – 11 beds, Daily Detention Rates increase from
\$141.07 to \$158.82

Dr. Ellington moved to approve with a second by Ms. Worthen

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

Nay:

Modifications to rates and standards Daily Detention Rates, RS21-003-002(c) - 10 – 11 beds, Daily Detention Rates increase from \$141.07 to \$158.82 approved.

Discussion and/or possible vote to amend and/or approve modifications to rates and standards
Daily Detention Rates, RS21-003-002(d) - 12 – 13 beds, Daily Detention Rates increase from
\$128.21 to \$143.38

Dr. Ellington moved to approve with a second by Ms. Worthen

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

Nay:

Modifications to rates and standards Daily Detention Rates, RS21-003-002(d) - 12 – 13 beds, Daily Detention Rates increase from \$128.21 to \$143.38 approved.

Discussion and/or possible vote to amend and/or approve modifications to rates and standards
Daily Detention Rates, RS21-003-002(e) - 14 – 17 beds, Daily Detention Rates increase from
\$122.41 to \$136.00

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

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

Nay:

Modifications to rates and standards Daily Detention Rates, RS21-003-002(e) - 14 – 17 beds, Daily Detention Rates increase from \$122.41 to \$136.00 approved.

Discussion and/or possible vote to amend and/or approve modifications to rates and standards
Daily Detention Rates, RS21-003-002(f) – 18 – 19 beds, Daily Detention Rates increase from
\$120.95 to \$133.40

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

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

Nay:

Modifications to rates and standards Daily Detention Rates, RS21-003-002(f) – 18 – 19 beds, Daily Detention Rates increase from \$120.95 to \$133.40 approved.

Discussion and/or possible vote to amend and/or approve modifications to rates and standards
Daily Detention Rates, RS21-003-002(g) - 20 – 25 beds, Daily Detention Rates increase from
\$119.83 to \$133.56

Dr. Ellington moved to approve with a second by Ms. Worthen

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

Nay:

Modifications to rates and standards Daily Detention Rates, RS21-003-002(g) - 20 – 25 beds, Daily Detention Rates increase from \$119.83 to \$133.56 approved.

Discussion and/or possible vote to amend and/or approve modifications to rates and standards
Daily Detention Rates, RS21-003-002(h) - 26 – 29 beds, Daily Detention Rates increase from
\$116.36 to \$130.22

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

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

Nay:

Modifications to rates and standards Daily Detention Rates, RS21-003-002(h) - 26 – 29 beds, Daily Detention Rates increase from \$116.36 to \$130.22 approved.

Discussion and/or possible vote to amend and/or approve modifications to rates and standards Daily Detention Rates, RS21-003-002(i) - 30 – 54 beds, Daily Detention Rates increase from \$110.89 to \$123.85

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

Aye: Ellington, Emerson, Foss, Grissom, Jones, Tardibono, Worthen, and Youngblood
Nay:

Modifications to rates and standards Daily Detention Rates, RS21-003-002(i) - 30 – 54 beds, Daily Detention Rates increase from \$110.89 to \$123.85 approved.

Discussion and/or possible vote to amend and/or approve modifications to rates and standards Daily Detention Rates, RS21-003-002(j) - 55 – 78 beds, Daily Detention Rates increase from \$108.63 to \$120.44

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

Aye: Ellington, Emerson, Foss, Grissom, Jones, Tardibono, Worthen, and Youngblood
Nay:

Modifications to rates and standards Daily Detention Rates, RS21-003-002(j) - 55 – 78 beds, Daily Detention Rates increase from \$108.63 to \$120.44 approved.

Discussion and/or possible vote to amend and/or approve modifications to rates and standards Daily Detention Rates, RS21-003-002(k) - 79+ beds, Daily Detention Rates increase from \$97.39 to \$107.90

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

Aye: Ellington, Emerson, Foss, Grissom, Jones, Tardibono, Worthen, and Youngblood
Nay:

Modifications to rates and standards Daily Detention Rates, RS21-003-002(k) - 79+ beds, Daily Detention Rates increase from \$97.39 to \$107.90 approved.

Discussion and/or possible vote to amend and/or approve minutes for the April 20, 2021 board meeting

Judge Foss moved to approve with a second by Ms. Worthen

Aye: Ellington, Emerson, Foss, Grissom, Jones, Tardibono, Worthen, and Youngblood
Nay:

Minutes for the April 20, 2021 board meeting approved.

Update on the Next Generation Campus Project

A video update was given on the project. Mr. Clagg discussed the attached NGF presentation.

Ms. Worthen: What is the plan for art in the cottages?

Mr. Clagg: There is an arts committee and there is funding in the Flintco contract for art. That committee has not met lately, it is one of the later items to be completed. The idea is for the art be related to the name of the cottage. The plan is for the art to rotate or change with new residents.

Dr. Jones exited the meeting at approximately 10 a.m.

Mr. Clagg discussed the attached OJA finance report.

Tardibono: The increase revenue, is responding to the demand of consumer spending. Therefore, as things are opening up we are seeing more revenue.

Mr. Clagg: Business activity in the state of Oklahoma has shifted, partially due to Covid, sales tax is up and Oil and Gas has gone up a little bit. I am really encouraged, things could be a whole lot worse.

Mr. Tardibono: Theoretically, for a state agency, this is cannot be sustainable can it?

Mr. Clagg: I am not sure. People held off on buying things and traveling. I think people we spending just in other areas, home offices and home repair. I think confidence has gone up. People were saving for a rainy day.

Chair Youngblood: Great question. I had the same questions. I am wondering if we shouldn't look twenty-four months back.

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

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

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

Nay:

Absent: Jones

The year-to-date OJA Finance Report approved.

Mr. Clagg discussed the Wilson, Dotson & Associates contract and noted if the contract increases the item be brought back to the Board.

Discussion and/or possible vote to amend and/or approve contract with Wilson, Dotson & Associates, PLLC, for audit of Oklahoma Youth Academy Charter School for the 2020-21 school year, FY2021, \$5,200 based on current audit status – if Federal Funds Exceed \$750,000, there will be further negotiations for additional services and compensation

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

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

Nay:

Absent: Jones

Contract with Wilson, Dotson & Associates, PLLC, for audit of Oklahoma Youth Academy Charter School for the 2020-21 school year, FY2021, \$5,200 based on current audit status approved.

Mr. Clagg discussed the attached Oklahoma Youth Academy Charter School Finance report.

Discussion and/or possible vote to approve the 2020-2021 year-to-date Oklahoma Youth Academy Charter School Finance Report

Dr. Ellington moved to approve with a second by Ms. Worthen

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

Nay:

Absent: Jones

The 2020-2021 year-to-date Oklahoma Youth Academy Charter School Finance Report approved.

Discussion and/or possible vote to approve modifications to the FY2021 encumbrances for the Oklahoma Youth Academy Charter School

There were no proposed modifications to the FY2021 OYACS encumbrances.

Oklahoma Youth Academy Charter School Administrative Report

Superintendent White: We are approaching the end of the year, we have a month left. We submitted our accreditation yesterday.

Principal Sanchez: I have nothing to report. I just got to COJC, it is a big muddy mess but they are working. It is exciting.

Discussion and possible vote to enter executive session

No action on the item.

Discussion and possible vote to return to regular session

No action on the item.

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

No action on the item.

Announcements/ comments

Chair Youngblood: We look forward today's confirmation. We look forward to everything moving forward. We are delighted that you have been willing to do this for fourteen months, longer than anybody else. We are delighted staff members and all of the facility oversight have positively taken your direction during this phase. You never cared about the interim title and kept moving forward. Your Board backs you quite highly and look forward to a celebration.

New business

N/A

Adjournment

Dr. Grissom moved to adjourn with a second by Dr. Ellington

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

Nay:

Absent: Jones

Chair Youngblood adjourned the meeting at 10:16 a.m.

Minutes approved in regular session on the 15th day of June, 2021.

Prepared by:

Signed by:

Audrey Rockwell

Audrey Rockwell (Jun 16, 2021 18:12 CDT)

Audrey Rockwell, Secretary

Karen Youngblood

Karen Youngblood (Jun 16, 2021 15:11 CDT)

Karen Youngblood, Chair









Board minutes for the May 18, 2021 Board of Juvenile Affairs meeting

Final Audit Report

2021-06-16

Created:	2021-06-16
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State of Oklahoma

OFFICE OF JUVENILE AFFAIRS

Rachel Canuso Holt, interim Executive Director

May 2021 BOARD UPDATE

OJA Operations

1. COJC visit
2. SWOJC visit
3. Lunch & Learn
4. Employee Advisory Committee
5. District 4 Meeting
6. Length of Stay (LOS) Policy Academy – System Policy Development, technical assistance

Partner Engagement

1. Secretary Justin Brown
2. Samantha Galloway, Chief of Staff and COO, DHS
3. Dr. Peter Messiah, OAYS
4. Annette Jacobi, OCCY
5. Jennifer Hardin, OCCY
6. Lindsay Laird, Arnall Foundation
7. John Schneider, Youth & Family Services, Inc.
8. Melinda Fruendt, Executive Director, Department of Rehabilitation Services
9. Served as a judge for the Boys & Girls Club Youth of the Year
10. Oklahoma Institute for Child Advocacy (OICA) Annual Child Advocacy Luncheon (Zoom)
11. HEC Cabinet meeting
12. HEC Legal peer group
13. Ed Long and Blake Trippet, MetaFund
14. Hope Infused Court System meeting
15. Specialty Children's Plan – Quality Reporting

Legislative & Executive

1. Bond Payne, Chief of Staff for Governor Kevin Stitt
2. President Pro Tempore Gregg Treat
3. Senator Greg McCortney
4. Senator Adam Pugh
5. Senator Kay Floyd
6. Senator Julia Kirt
7. Senator Chris Kidd
8. Senator John Haste
9. Representative Nicole Miller
10. Representative Mark Lawson



State of Oklahoma

OFFICE OF JUVENILE AFFAIRS

Janelle Bretten, Director of Strategic Planning and Engagement

Board Report-May 2021

- **Children's State Advisory Workgroup (CSAW)**
 - Co-chaired monthly CSAW meeting. Continued work on planning retreat for June and strategies to sustain funding for cross systems coordinator position.
 - Working with team on event to be held at new site for Community Hope Center in SW Oklahoma City.
 - Attending weekly Parent Advisory Council meetings led by OCCY with collaboration efforts tying to Community Hope Center and Systems of Care coalition work.
 - Attended Oklahoma City Systems of Care Coalition meeting.
 - Met with our cross systems coordinator to plan next steps with CSAW Trauma Informed Care (TIC) Practices Workgroup. Working with Linda Manaugh of Potts Family Foundation and multiple state partners surrounding statewide TIC efforts. Also met with ODMHSAS lead for Pittsburgh county pilot for support with workgroup and potential collaboration on use of ARTIC scale/training development.
 - Rachel and Janelle met with leaders from DHS regarding upcoming JJAOC Conference and plenary session planned with Dr. Chan Helman on Science of Hope. Discussed opportunities to begin infusing hope science in court system. Follow-up meeting planned with Dr. Hellman.
 - Represented OJA at Systems of Care State Advisory Team monthly meeting.
- **Attitudes Related to Trauma Informed Care (ARTIC) Scale**
 - Drafting logic model for TIC and Science of Hope work within OJA. Preparing presentation for Janelle and Paul to share with State Office and JSU staff regarding ARTIC baseline results and next steps. Secure care/OYACS survey roll-out to begin May 24th.
 - Shared free conference opportunity with staff/ YSAs (through Laura)/ Juvenile Bureaus, "Linking Systems of Care for Children and Youth Project" provided through the National Council of Juvenile and Family Court Judges. The conference has a plenary discussion on Hope Rising book with Casey Gwinn J.D. and multiple TIC break-out sessions. Great timing for this conference in supporting our TIC work.
- **Youth Level of Service/Case Management Inventory**
 - Team is planning YLS/CMI training for Canadian County probation staff to support TCM pilot.
- **OJA Employee Advisory Committee**
 - Michael, Paula and Janelle joined new Employee Advisory Committee members in developing plan to address three core areas based upon state employee survey results. Members selected Chairs to lead three teams addressing employee pay; advancement opportunities; and employee incentives.
- **Length of Stay (LOS) Policy Academy**
 - Participated with team on technical assistance meeting with CJJA.
 - Attended webinar- LOS Special Session: System Policy Development.
- **Tribal Liaison**
 - Working with Public Welfare Foundation, based out of Washington D.C., and connecting them with the tribal juvenile justice committee to look at potential partnership and funding opportunities.



State of Oklahoma

OFFICE OF JUVENILE AFFAIRS

Janelle Bretten, Director of Strategic Planning and Engagement

- **Youth Apprenticeship Readiness Grant.**
 - Represented OJA at Oklahoma Office of Workforce Development (OOWD) meeting to discuss their partnership with Career Tech and facilitating pre-apprenticeship opportunities for youth at Mustang and Thunder Ridge.
- **Governor's Interagency Council on Homelessness (GICH)**
 - Represented OJA and served in new role as Vice-Chair at GICH main meeting. Council received presentation and virtual tour of the Gospel Rescue Mission in Muskogee. Agenda included subcommittee reports and updates on Tulsa and OKC homeless prevention initiatives.
 - Led GICH EET subcommittee meeting. Meeting focused on plan to deliver training/networking opportunity to Continuum of Care sites, Head Start Directors, and School District Homeless Liaisons.
 - Attended GICH Executive Team Meeting. Agenda included planning for upcoming council meetings, GICH website, and GICH membership.
 - Suzanne Williams with ODMHSAS to provided presentation on May 3rd at OJA's JJS support meeting on youth statewide resources/programs regarding homelessness, education and employment.
 - Through GICH subcommittee, Janelle is member of Oklahoma team for Advancing State Policy Integration for Recovery and Employment (ASPIRE). Oklahoma was one of seven states selected to receive technical assistance to expand competitive integrated employment (CIE) for people with mental health conditions.
- **ODMHSAS Planning and Advisory Council**
 - Represented OJA at council meeting. Provided OJA updates. Agenda included review of state block grant plan and outcomes.
- **Oklahoma Mothers and Newborns Affected by Opioids/SAFER OK In-depth Technical Assistance (IDTA)**
 - Represented OJA at multiple meetings focusing on implementation of Family Care Plan model in order to help support the treatment and recovery of the family unit experiencing substance use disorders.
 - Attended Oklahoma Prescription Drug Workgroup
- **OJA Standing Meetings**
 - Attending Rates and Standards, data governance, and JJS Support meetings.
- **Training**
 - Attended Effective Practices Part II
 - Attended webinar-OJJDP-Compliance Is Not Enough: Empowering Youth to Grow Out of Offending

Shelley Waller, Community Based Services Deputy Director
Board Report for May 18, 2021
Contacts and Activities for April 2021

- **TEAMS/ZOOM Meetings**

- Two (2) District Supervisor and Community Based Services Leadership Team meetings
- Four (4) Executive Team meetings
- Eight (8) placement staffing, case staffing and consultations for high acuity and/or high-profile cases
- Two (2) DDS Transition Team meetings
- Three (3) Personnel Strategies meetings
- Four (4) JJS Support Team meetings
 - Human Trafficking Awareness
 - Human Trafficking 101
 - Youthful Offender
 - Solution Focused Model
- Five (5) consultations with Executive Director, Rachel Holt; General Counsel, Ben Brown and CFO, Kevin Clagg
- Two (2) case staffing's with OKDHS
- Participated in the following meetings:
 - District 6 staff meeting
 - Bi-Annual State Plan meeting with OKDHS
 - OJA Board meeting
 - Rates and Standards
 - Ideation Planning with OKDHS and other partners
 - OJA Lunch & Learn - Sexual Harassment
 - Cedar Canyon transition plan
 - OJA Administrative Services
 - Internal meeting for CMS and RBMS options
 - OHCA and CMS update
 - Level E contract revisions
 - OUHSC and OJA's role in juvenile justice
 - Form revisions and standardization
 - CREOKS, ACEs and NEAR discussions
 - Be a Neighbor
 - Statewide group home meeting
 - OJDA meeting
 - OJA Data Governance
 - JBI – TCM pilot program
 - DS/JSU participation in current RFP process

- **Conference Calls**

- Weekly conference calls with each District Supervisor
- Weekly conference calls with OJA Behavioral Health Team
- Six (6) conference calls with varying CBS staff to provide coaching and consultation

- **Training/Webinars**

- Workforce of Central Oklahoma
- Risk Tolerance and Suicidal Ideation

- **Weekly visits to the State Office**

- **On-Site Visits:** Mustang Treatment Center (MTC) for a high school graduation



State of Oklahoma
OFFICE OF JUVENILE AFFAIRS
Residential Placement Support

Carol Miller, Deputy Director Residential Placement Support

Board Report – May 2021

April 1st to 30th activity

Releases (7) from Secure Care

April 2021

Intakes (6) for Secure Care

Paroles: COJC – 2, SWOJC – 2

Intakes COJC – 3, SWOJC – 3

Released at Court: COJC- 2, SWOJC – 0

Bridged to DOC: COJC – 1, SWOJC- 0

Central Oklahoma Juvenile Center (COJC) facility events

- Virtual religious services is provided through Life Church and Transformation Church.
- Virtual visitation and phone calls with parent/guardians continue.
- Man Up group for COJC residents focused on Self Control Groups.
- COJC Justice League weekly Basketball draft and tryouts continue.
- COJC received donation of Basketball shoes from Director of Basketball for Adidas Texas Elite.
- Spring Talent show performances were presented with Judges Rachel Holt, Carol Miller and facility staff.

Southwest Oklahoma Juvenile Center (SWOJC) facility events

- Residents communicate with their volunteer mentors and Bible study through Zoom mentoring program.
- SWOJC residents took part in the Great American Clean-up. Keep Oklahoma Beautiful (KOB) provided safety vest and work gloves. Residents worked on areas weeding, raking and gathering trash and debris.
- Sermons from Life Church are viewed on each Unit's DVD player. Youth are provided Sermon Discussion Sheets that outline the weekly message.
- Virtual Visitation and family phone contact continues to be facilitated with family counseling sessions included.

Division Leadership Activities

- Held weekly TEAMS meetings with Division staff to ensure quality coverage of all liaison and oversight duties.
 - Met weekly with Facility Superintendents to address goals and facility issues. Visited on site at COJC and SWOJC.
 - Participated in weekly OJA Executive Team meetings with State Office Leadership.
 - Participated in meeting for roll out of ARTIC Survey to determine level of trauma informed care in secure care staff.
 - Began Performance based Standards (PbS) data collection month for COJC and SWOJC to compare critical and programming outcomes with 37 participating states.
 - Participated in the OJA Next Generation Subcommittee meeting.
 - Attended Workforce Meeting with Shawnee Forward to network new opportunities for secure care residents.
 - Engaged former COJC Superintendent James Johnson as a consultant to provide an in-depth assessment and action plan for COJC needs.
 - Collaborated with OJA Training Department to add Positive Youth Development and Building Healthy Relationships curriculum to the New Worker Orientation.
-



State of Oklahoma
OFFICE OF JUVENILE AFFAIRS
Residential Placement Support

Carol Miller, Deputy Director Residential Placement Support

- Provided onsite oversight of COJC escape to ensure compliance of critical incident process.
- Initiated process for ongoing patrol of COJC perimeter fencing.
- Provided onsite oversight for transfer of COJC residents to new ELM Unit.
- Began process of creating a mentor position for direct care staff to assist with retention.
- Recruitment efforts for Residential Care Specialist have been positive.
- Initial meeting completed for secure care programming updates.
- Completed initial PREA walk through of new units for PREA compliance.
- Participated in Oklahoma Commission on Children and Youths subcommittee Strengthening Custody & Transition Services Advisory Team.
- Participated in Council of Juvenile Justice Administrators technical call for Length of Stay Academy.

COVID19 in Secure Care Update

Secure Care Residents

No new resident COVID positive tests for this reporting period.

COVID precaution efforts

- COVID 19 continues to affect staffing levels at both facilities.
 - All secure care staff continue to wear mask and social distance.
 - Staff offered vaccinations at clinics held at both COJC and SWOJC.
 - We continue to strive to obtain written consent and COVID vaccines for secure care residents.
 - COJC continues contact with Pottawatomie County Health Department for resident vaccinations. Juvenile vaccination clinic set for April 28, 2021.
 - SWOJC continue to hold resident and staff vaccination clinics. Initial clinic set was held the first week of April 2021.
 - State Office replenished PPE supplies during the month.
 - The Medical Departments continue to take the residents and staff temperatures daily at both facilities. The facilities continue to monitor PPE supplies and evaluate cleaning supplies.
-

May 18, 2021

Rates & Standards Presentation



OKLAHOMA
Office of Juvenile Affairs



Proposed Modifications to Daily Detention Rates

- Rates and Standards Committee voted to recommend modifications to Daily Detention Rates RS21-003-002(a - k) for submission to the Board of Juvenile Affairs on April 20, 2021
- As required by 74 O.S. § modifications were submitted to Dan Sivard, State Purchasing Director, for review and approval by the Office of Management Enterprise Services (OMES) on April 21, 2021, letter included in monthly board packet
- OJA received approval from OMES to proceed with the rates process on May 6, 2021, letter included in monthly board packet

Proposed Modifications to Daily Detention Rates - Justification

There have been minor adjustments to these fixed and uniform rates and standards over the last several years. This proposed change will adjust rates established in FY2002 for the published inflation impact (45%) after backing out the minor changes referenced above. The adjustments in the daily rate for this service is necessary to equitably compensate providers so that a safe and secure environment can be maintained.

Breakdown by Facility Size

Rate #	Facility Size	Current Rate	Proposed Rate
RS21-003-002(a)	6 – 7 beds, Daily	\$179.91	\$197.91
RS21-003-002(b)	8 – 9 beds	\$168.92	\$191.20
RS21-003-002(c)	10 – 11 beds	\$141.07	\$158.82
RS21-003-002(d)	12 – 13 beds	\$128.21	\$143.38
RS21-003-002(e)	14 – 17 beds	\$122.41	\$136.00
RS21-003-002(f)	18 – 19 beds	\$120.95	\$133.40
RS21-003-002(g)	20 - 25 beds	\$119.83	\$133.56
RS21-003-002(h)	26 – 29 beds	\$116.36	\$130.22
RS21-003-002(i)	30 – 54 beds	\$110.89	\$123.85
RS21-003-002(j)	55 – 78 beds	\$108.63	\$120.44
RS21-003-002(k)	79+ beds	\$97.39	\$107.90

May 18, 2021

Next Generation Facility Update



OKLAHOMA

Office of Juvenile Affairs

May 12, 2021 Agenda

Next Generation Subcommittee

I. Main Campus

A. Timeline/Milestones

1. Completed
 - a. Building A (Intake)
 - b. Cottage 1 (Elm)
2. Approaching substantial completion
 - a. Cottages 5 & 6: June 19
 - b. Cottage 7: August 1

B. FlintCo Change Orders – none are being presented for vote at this time.

1. *Open discussion fro CO83 – Phase II landscaping*

C. Youth absent from program and resulting security measures

Elm Day Room



Day Room Cottage 6



Cottage 6



Road Construction



Highlights/ Significant Events

- **Phase 1**
- **Internal security fencing is completed. Utilities and fire panels have been disconnected. Demolition of Clinic, Ross & Security buildings has been started.**
- **Demolition should be completed within 30 days. After demolition is completed most of the unanticipated problems/change orders will have been discovered.**
- **Estimated completion of Phase 2 is December 31.**

Summary of Proposed Change for Consideration

NGF #	Description	Amount
	Not being considered this month	

The last slide of this presentation represents items on hold and will not be considered at this Board Meeting. These items are presented to be comprehensive and transparent.

* Work either completed or commenced with Building Subcommittee approval in order to avoid significant delay in project and/or increase in cost.

Warranties

- **Buildings and Structures – 2 years**
- **Equipment – 2 years with some components longer**

Flintco Contract Change Order Summary

Original Contract Amount	\$46,011,073	%
Change Order Capacity (10%)	\$4,601,107	100%
Change Orders To-Date (Board Approved)	\$3,024,704	65.74%
Current Change Order Request	\$0	0.0%
Total Change Orders To-Date if Current Proposals Are Approved	\$3,024,704	65.74%

Pending Issues

Summary of Change Order on Hold or Awaiting Additional Information/ Revisions

NGF#	Description	Timing	Amount
29	Renovation of Gym and Admin Building – Need to start by August 1 to remain on schedule. After demo of phase II buildings, most unanticipated items should be identified.	08/01/2021	\$949,027
37	Clear and cleanup overgrowth around west access road		\$23,427
48	Window blinds for intake offices		\$5,205
49	Fire protection at the existing gym/school	08/01/2021	\$16,500
78	Add Emergency access drive west of Nightengale – change to asphalt will reduce to \$59,253 (16k savings). Will be resubmitted next month for consideration	06/19/2021	\$75,256
83	Phase II Landscaping – Will resubmit at a future date after gathering additional information. Includes cottages 2, 3 & 4		\$158,307
TBD	Retaining Wall and landscaping behind swimming pool		\$125,000
TBD	Temporary fencing upgrade for phase two		<u>\$175,000</u>
	Total Note: Adding this total with both COs approved and pending approval this is 98.877% of CO Capacity		\$1,524,722

Timeline Summary/Update

Timelines:

Phase 1

Cottage 5&6: 6/19/21

Cottage 7: 8/01/21

Phase 2

Cottage 7: 8/1/21

Cottage 2: 10/15/21

Cottage 3&4: 12/31/21

Phase 3

Infrastructure upgrades and transition: 05/30/2022

Office of Juvenile Affairs Board of Director's Meeting

May 18, 2021

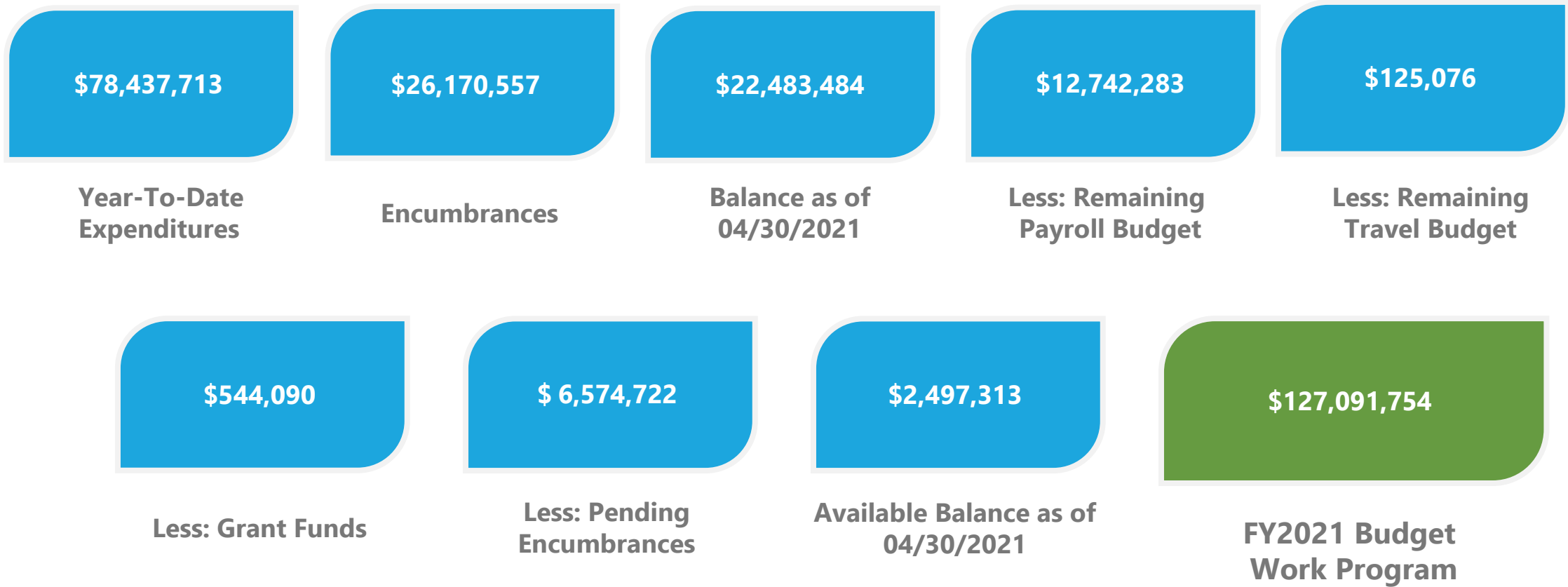


OKLAHOMA



FY-2021 Operation/Capital Budget Projections

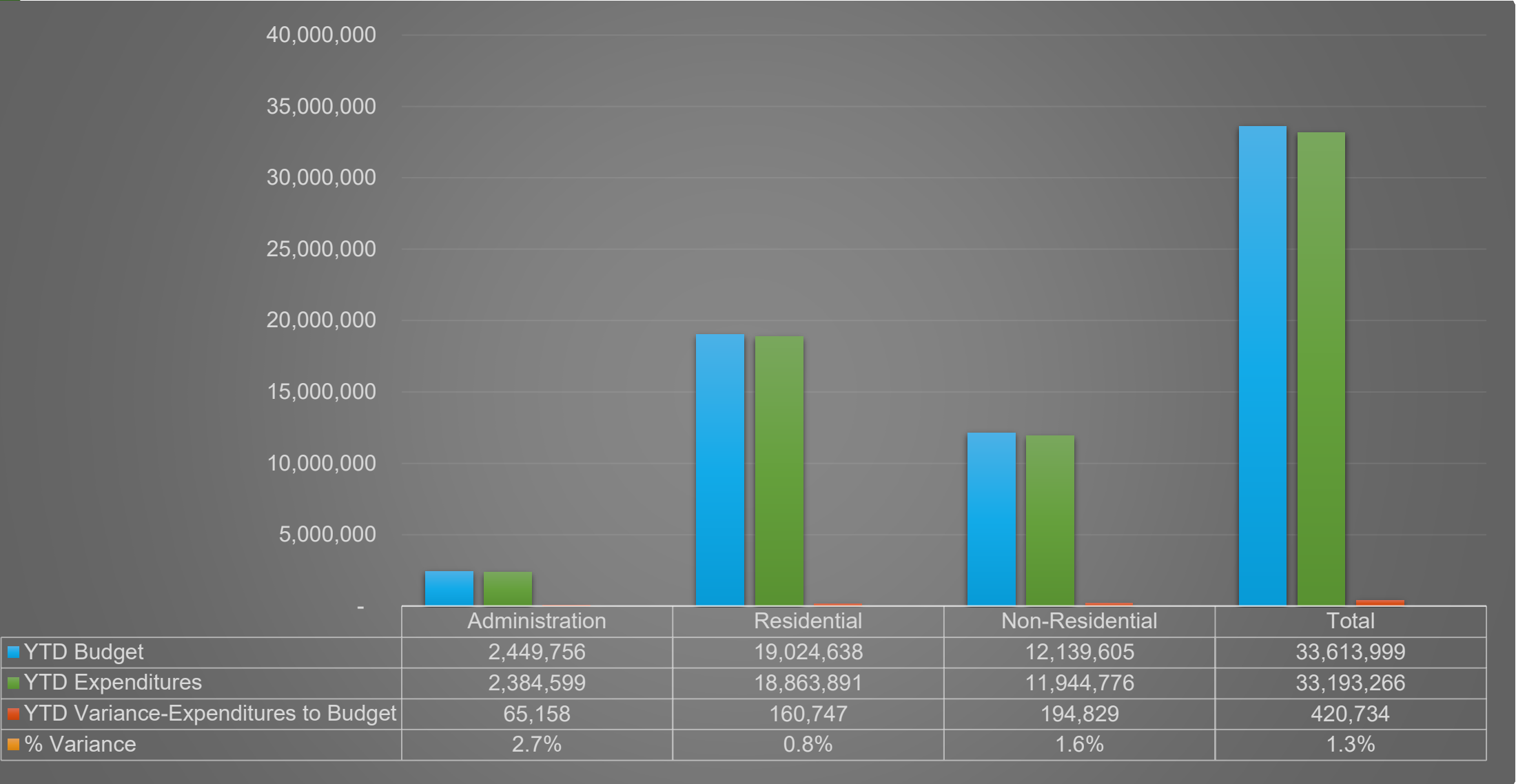
As of: April 30, 2021





FY2021 Payroll Costs

As of: April 30, 2021



General Revolving Fund Revenue

As of: April 30, 2021



	FY-21 Budget	Budget to Date	Receipts	In-Transit	Over (Under) Budget
Revenue Source					
SSI and SSA	\$ 85,000	\$ 70,833.33	\$ 44,209	\$ -	\$ (26,624)
Income from Rent	5,586	4,655	10,771		6,116
Charter School State Aid/Grants	1,302,770	1,085,642	835,910	298,785	49,053
School Breakfast/Lunch/Snacks Program	200,000	166,667	116,934	9,043	(40,690)
Refunds & Reimbursements (includes COVID-19)***	4,449,987	3,708,322	3,824,480		116,158
Sales	9,816	8,180	29,318		21,138
Child Support	172,000	143,333	147,208	13,593	17,467
Other Receipts	22,000	18,333	52,600	5,167	39,434
Total Revolving Funds	\$ 6,247,159	\$ 5,205,966	\$ 5,061,430	\$ 326,588	\$ 182,052
***Note: A 12% adjustments were made in the COVID-19 overstated budgeted amount. Receivable for COVID-19 reimbursement was cut off due to source funding shortage.					

Federal Grants Revenue

As of: April 30, 2021



Source - FFP Revolving Funds	Projected Annual Revenue	Projected YTD Revenue	Actual Revenue	In-transit	Variance
Residential Behavior Management Services (RBMS)	\$ 6,739,000	\$ 5,615,833.33	\$ 6,105,978	\$ 506,970	\$ 997,115
Targeted Case Management (TCM)	2,400,000	2,000,000	1,775,679	228,173	3,852
IV-E Shelter	106,120	88,433	100,583	-	12,150
Indirect Cost Reimbursement (OHCA)	122,795	102,329	-	95,322	(7,007)
Grants (Formula)	658,214	548,512	170,387	-	(378,124)
OSDH-Youth Pregnancy & Parenting	129,900	108,250	40,018	43,705	(24,527)
DAC-RSAT	184,650	153,875	83,582		(70,293)
CARES (COVID-19)		-	224,491	-	224,491
Total	\$ 10,340,679	\$ 8,617,233	\$ 8,500,718	\$ 874,170	\$ 757,655



700 FUND ACCOUNTS

As of: April 30, 2021

TRUST FUND

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

****Cash Balance as of 04/30/2021 was \$8,994**

DONATION FUND

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

Cash Balance as of 04/30/2021 was **\$1,325**

701

702

703

704

CANTEEN FUND

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

Cash Balance as of 04/30/2021 was **\$11,847**

VICTIM RESTITUTION FUND

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

Cash Balance as of 04/30/2021 was **\$21,449**

SOLE SOURCE PURCHASES

As of: April 30, 2021

None to Report





EMERGENCY PURCHASES

As of: April 30, 2021

None to Report					

The Oklahoma Economy



- Oil and gas production taxes collections, sales tax, and income tax are significantly higher in April compared to last year up by \$413.2 million or 36.4%. Gross production collections are the highest in a decade.
- The Oklahoma Business Conditions Index in April remained above growth neutral for a fifth consecutive month. The April index was set at 70.9, its highest level in 10 years
- Combined gross receipts from the past 12 months of \$13.56 billion are above collections from the previous 12 months by \$342.8 million, or 2.6 percent. The growth ends a one-year contraction in 12-month receipts. All sectors are up except oil and gas.
- The March unemployment rate in Oklahoma was reported as 4.2 percent, according to the U.S. Bureau of Labor Statistics. That is down by .2% from February. Nationally the rate is 6%.
- Saying Oklahoma state government has done well managing its finances during the pandemic, Standard & Poor's Global Ratings has revised the state's outlook from negative to stable.

Memorandum

To: Administrator
From: Wilson, Dotson & Associates, PLLC
Date: 5/16/2021
Re: 2020-21 Audit Engagement Letters

Attached find a copy of the audit engagement letter for the 2020-21 fiscal year audit. Please make an additional copy of the audit engagement letter.

If the terms outlined in the audit engagement letters are agreeable to you and your board, please have the Superintendent and the President of the Board of Education sign them. Retain one (1) of the letters for your files and return the other one to our office.

Thank you for your assistance in this important matter, and do not hesitate to call us should you have any questions.

CONFIDENTIAL

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

Certified Public Accountants

Members

American Institute of Certified Public Accountants

Oklahoma Society of Certified Public Accountants

AUDIT ENGAGEMENT LETTER

May 16, 2021

Honorable Board of Education and Superintendent of Oklahoma Youth Academy:

Oklahoma Youth Academy
3812 N Santa Fe, Suite 400
Oklahoma City, OK 73126

We are pleased to confirm our understanding of the services we are to provide the Oklahoma Youth Academy, J-001, Oklahoma County, Oklahoma, for the year ended June 30, 2021. We will audit the combined financial statements-regulatory basis, including the related notes to the financial statements-regulatory basis, which collectively comprise the basic financial statements of the Oklahoma Youth Academy, J-001, Oklahoma County, Oklahoma, as of and for the year ended June 30, 2021.

We have also been engaged to report on supplementary information that accompanies Oklahoma Youth Academy, J-001, Oklahoma County, Oklahoma's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

1. Schedule of expenditures of federal awards-regulatory basis

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with the regulatory basis and budget laws of Oklahoma and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the Oklahoma Youth Academy, J-001, Oklahoma County, Oklahoma and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the Oklahoma Youth Academy, J-001, Oklahoma County, Oklahoma's financial statements. Our report will be addressed to the board of education of the Oklahoma Youth Academy, J-001, Oklahoma County, Oklahoma. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions 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 issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of 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 on compliance and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Oklahoma Youth Academy, J-001, Oklahoma County, Oklahoma is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that some material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Controls

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Oklahoma Youth Academy, J-001, Oklahoma County, Oklahoma's compliance with provisions of applicable laws, regulations, contracts, agreements and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of Oklahoma Youth Academy, J-001, Oklahoma County, Oklahoma in conformity with the regulatory basis and budget laws of Oklahoma based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with the regulatory basis and budget laws of Oklahoma, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include 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 latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with the regulatory basis and budget laws of Oklahoma. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for the presentation of the supplementary information in accordance with the regulatory basis and budget laws of Oklahoma; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the regulatory basis and budget laws of Oklahoma; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the school district; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Wilson, Dotson & Associates, PLLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Oklahoma State Department of Education or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Wilson, Dotson & Associates, P.L.L.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release or for any additional period requested by the Oklahoma State Department of Education. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We shall present our reports no later than April 30, 2022. Pam Dotson is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for performing your 2020-21 audit will not exceed \$5,200.00. This amount includes free consultation, presentation of your 2020-21 audit and the State Auditor and Inspector's filing fee. We also have a toll-free number which you and your staff are free to use throughout the year. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes sixty days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

You may request that we perform additional services not addressed in this engagement letter (such as a Single Audit). If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2019 peer review report accompanies this letter.

We appreciate the opportunity to be of service to the Oklahoma Youth Academy, J-001, Oklahoma County, Oklahoma, and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



Wilson, Dotson & Associates, PLLC

RESPONSE:

This letter correctly sets forth the understanding of Oklahoma Youth Academy, J-001, Oklahoma County, Oklahoma.

By: _____

Title: Superintendent

Date: _____

By: _____

Title: Board Chair

Date: _____



Report on the Firm's System of Quality Control

August 7, 2020

To Wilson, Dotson & Associates, PLLC
and the Peer Review Committee of the OSCP

We have reviewed the system of quality control for the accounting and auditing practice of Wilson, Dotson & Associates, PLLC (the firm) in effect for the year ended May 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Deficiencies Identified in the Firm's System of Quality Control

1. The firm's quality control policies and procedures addressing **engagement performance** are not complied with on a routine basis. The firm's quality control policies and procedures include using third-party engagement practice aids, including developing work programs tailored to the specific engagements it performs. During our review, we noted deficiencies in performance and documentation on engagements, including improper risk assessment and linkage to audit procedures, inadequate documentation of procedures related to the evaluation of nonattest services and related safeguards, inadequate documentation of audit sampling methodologies, inadequate documentation of procedures related to the review of subsequent events, failure to issue a letter of communication with those charged with governance, and a failure to address certain compliance areas related to the audit of two major programs during a single audit. Similar engagement performance matters were noted in the prior peer review. In our opinion, the deficiencies described contributed to engagements that did not conform to professional standards in all material respects.
2. The firm's quality control policies and procedures related to its **monitoring** function were not complied with to provide reasonable assurance that engagements are consistently performed in accordance with professional standards. The firm's system of quality control states that monitoring procedures will be performed to assure compliance with professional standards. Procedures should be sufficiently comprehensive to identify instances of nonconformity with professional standards or the firm's quality control policies and procedures. It further requires that documentation addresses the deficiencies identified through monitoring procedures and recommended corrective actions. However, this was not properly followed. As a result, none of the deficiencies noted in this review were detected during monitoring procedures and therefore were not corrected in a timely manner.

Opinion

In our opinion, except for the deficiencies previously described, the system of quality control for the accounting and auditing practice of Wilson, Dotson & Associates, PLLC in effect for the year ended May 31, 2019 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Wilson, Dotson & Associates, PLLC has received a peer review rating of *pass with deficiencies*.



HBC CPAs & Advisors
Oklahoma City, Oklahoma

February 15, 2021

Pamela Dotson
Wilson, Dotson & Associates, P.L.L.C.
907 E 35th St Ste 4
Shawnee, OK 74804-2204

Dear Pamela Dotson:

On February 15, 2021, the Oklahoma Peer Review Committee determined that your most recent peer review is complete.

The due date for your next review is November 30, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

Sincerely,

OSCPA Peer Review Committee

Peer Review Committee
peerreview@oscpa.com
1-800-522-8261 ext. 3805

cc: Lonnie Heim, Vickie Wilson

Firm Number: 900010140300

Review Number: 569841

Joy Hofmeister
State Superintendent of Public Instruction
Oklahoma State Department of Education
2500 North Lincoln Boulevard, Oklahoma City, Oklahoma 73105-4599

CONTRACT FOR AUDIT OF PUBLIC SCHOOLS
2020-2021 SCHOOL YEAR

The Audit reports are to be made in accordance with Oklahoma Statutes and the Rules and Regulations of the State Board of Education. The contracting auditing firm stipulates that the audit will include a financial and compliance examination in accordance with the standards for financial and compliance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; when applicable, the provisions of the Uniform Administrative Requirements Cost Principles, and Audit Requirements for Federal Awards, also known as 2 C.F.R Part 200. The contracting auditing firm is currently included on the State Board of Education's list of approved public school auditors.

We, the undersigned, do hereby further stipulate that we have entered into an agreement to provide an annual audit of the financial affairs and transactions of all funds and activities of the school district specified below. The audit period shall cover the 2020-2021 fiscal year beginning July 1, 2020, and ending June 30, 2021.

This audit contract was approved by the Board of Education and entered in the minutes of its meeting on the _____ day of _____, 2021.

ATTEST:

<hr/> Clerk		<hr/> President
Oklahoma Youth Academy	Oklahoma	55/J-001
<hr/> District	<hr/> County	<hr/> County/District Number
Approved this _____	Day of _____	2021.

Wilson, Dotson & Associates, PLLC

AUDITING FIRM

SIGNATURE OF AUTHORIZED REPRESENTATIVE OF AUDITING FIRM

PLEASE EXECUTE THIS FORM IN TRIPLICATE:

- (1) copy for the school file
- (1) copy for the contracting auditing firm
- (1) copy to be submitted to the State Department of Education

EMAIL A SIGNED CONTRACT TO KATHERINE.BLACK@SDE.OK.GOV OR MAIL A COPY TO: Katherine Black, Executive Director, Financial Accounting
Oklahoma State Department of Education
2500 North Lincoln Boulevard, Suite 420
Oklahoma City, Oklahoma 73105-4599

MUST BE FILED NO LATER THAN JUNE 30, 2021

Contracts dated prior to January 20, 2021, will **not** be accepted.
Contracts which do not contain **all** of the above provisions **will not** be accepted.

Oklahoma Youth Academy Charter School (OYACS)



Board of Director's Meeting
May 18, 2021



Oklahoma Youth Academy Charter School Combined Statement of Revenue, Expenditures and Fund Balances School Year 2020-2021 as of April 30, 2021		OJA General and Revolving Funds	Fund 25000	Totals as of 4/30/2021	COJC (972)	SOJC (975)	Total
Revenues							
State Aid	\$	-	\$ 658,946.09	\$ 658,946.09	\$ 329,473.03	\$ 329,473.06	\$ 658,946.09
IDEA-B COVID			2,638.35	2,638.35	1,359.15	1,279.20	2,638.35
IDEA-B Flowthrough			13,483.60	13,483.60	6,741.80	6,741.80	13,483.60
Title I N&D			67,962.36	67,962.36	37,691.60	30,270.76	67,962.36
Title IA			35,402.88	35,402.88	17,701.44	17,701.44	35,402.88
Title IV-A LEA			7,296.00	7,296.00	3,648.00	3,648.00	7,296.00
Textbooks/Ace Technology			4,242.05	4,242.05	2,121.03	2,121.02	4,242.05
NSLP Equipment Assistance Grant			17,573.31	17,573.31	-	17,573.31	17,573.31
Child Nutrition Program _Breakfast			43,716.92	43,716.92	19,469.30	24,247.62	43,716.92
Child Nutrition Program _Lunches and Snacks			74,186.27	74,186.27	33,115.01	41,071.26	74,186.27
Refunds			721.38	721.38		721.38	721.38
Office of Juvenile Affairs **		1,336,390.88		1,336,390.88	738,080.05	598,310.83	1,336,390.88
Total Revenues	\$	1,336,390.88	\$ 926,169.21	\$ 2,262,560.09	\$ 1,189,400.41	\$ 1,073,159.68	\$ 2,262,560.09
Expenditures							
Equipment and Library Resources	\$	28,766.73	\$ 74,573.31	\$ 103,340.04	\$ 42,803.26	\$ 60,536.78	\$ 103,340.04
Operational Expenses		32,611.92	146,556.86	179,168.78	90,733.76	88,435.02	179,168.78
Payroll Expenses		1,272,957.23	808,121.80	2,081,079.03	1,068,681.75	1,012,397.28	2,081,079.03
Professional Fees		13,898.50		13,898.50	8,502.50	5,396.00	13,898.50
Training and Travel		(11,843.50)	13,000.00	1,156.50	180.00	976.50	1,156.50
Total Expenditures	\$	1,336,390.88	\$ 1,042,251.97	\$ 2,378,642.85	\$ 1,210,901.27	\$ 1,167,741.58	\$ 2,378,642.85
Excess of Revenues Over (Under) Expenditures	\$	-	\$ (116,082.76)	\$ (116,082.76)	\$ (21,500.86)	\$ (94,581.90)	\$ (116,082.76)
Fund Balances July 1, 2020		-	344,854.98	344,854.98	174,402.93	170,452.05	344,854.98
Fund Balances 2020-2021 School Year	\$	-	\$ 228,772.22	\$ 228,772.22	\$ 152,902.07	\$ 75,870.15	\$ 228,772.22
**OJA Funds							
Fund 19001	\$	9,131.95					
Fund 19101	\$	1,327,258.93					
	\$	1,336,390.88					



**Office of Juvenile Affairs
Oklahoma Youth Academy
Encumbrances for Approval - School Year 2020-2021
May 2021 Board Meeting**

None to Report



QUESTIONS?

End of Board Finance Reports



OKLAHOMA
Juvenile
Affairs