

June 21, 2022

Board of Juvenile Affairs Meeting

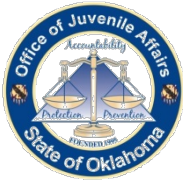


OKLAHOMA
Juvenile Affairs



Proposed minutes for the May 17, 2022 board meeting





State of Oklahoma

OFFICE OF JUVENILE AFFAIRS

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

Meeting Minutes

May 17, 2022

Board Members Present

Bart Bouse

Stephen Grissom

Janet Foss

Timothy Tardibono (arrived at 10:21 a.m.)

Karen Youngblood

Absent

Amy Emerson

Sidney Ellington

Mautra Jones

Jenna Worthen, viewed the meeting through Zoom

Call to Order

Chair Youngblood called the April 19, 2022 Board of Juvenile Affairs and Board of Oklahoma Youth Academy Charter School meeting to order at 10:03 a.m. and requested a roll call.

Public Comments

There were no public comments.

Chair Youngblood: One of our wonderful board members was appointed to the Veterans Affairs Board, we are going to lose Sid, but we know that Sid has such a passion for veterans and the work he completes as a board member. We wish him the very best. That said, in January he was appointed as the chair for the rates and standards committee.

Discussion and/or possible vote to approve a Chairman for the Rates and Standards Committee, pursuant to OAC 377:1-1-8

Chair Youngblood nominated Dr. Grissom with a second by Judge Foss

Aye: Bouse, Foss, Grissom, Tardibono, and Youngblood

Nay:

Absent: Ellington, Emerson, Jones, and Worthen

Dr. Grissom has been elected as chairman for the rates and standards committee.

Discussion and/or possible vote to amend and/or approve the proposed minutes for the April 19, 2022 board meeting

Mr. Bouse moved to approve as amended with a second by Judge Foss

Aye: Bouse, Foss, Grissom, Tardibono, and Youngblood

Nay:

Absent: Ellington, Emerson, Jones, and Worthen

The proposed minutes for the April 19, 2022 board meeting approved.

Update on 2022 legislative session

Chief of Staff Nizza gave an update on the 2022 legislative session.

Dr. Grissom: With the amendments to SB217, are we pleased with the arrangements?

Chief of Staff: Yes, the amendment adjusts a shall to a may with regards to ordering the families to pay for certification studies.

Mr. Tardibono: Two questions. First, did we get the amount we were wanting?

Chief of Staff Nizza: Yes.

Mr. Tardibono: Number two, interim studies, do you have any we will participate in?

Chief of Staff Nizza: Generally speaking, everyone is taking their tasks one at a time, so surviving session is everyone's goal today. In June, we will start thinking more seriously, we have thought about a few. Representative Pittman has reached out to us about potentially doing an interim study centered around detention centers. One of our youth service agencies had an idea looking at the way we are funding health services, there are some limitations about getting them in detention centers because of statutes, there may be some creative ways to look at that.

Mr. Tardibono: What's the deadline?

Chief of Staff Nizza: July or early August. I will find for sure.

Dr. Grissom: I would like to know about interim studies, particularly related to detention and health services, please let me know.

Chair Youngblood: It has been wonderful to have a person directly appointed on our behalf this legislative session. It has been a great partnership between the two of you and a committee and a team that is on it. Thank you to the staff for these reports on your busy schedules that help us with be thoughtful with our questions.

Director's Report

Director Holt discussed the attached report.

Ms. Worthen joined the zoom meeting for viewing purposes only, due to a scheduling change that would not allow her to participate in the meeting at the agenda posted address.

Mr. Jaremy Andrews ran through the attached presentation.

Dr. Grissom: There are juveniles under McGirt, who are federal prisoners, and some of them are in county jails.

Mr. Andrews: I do not have the numbers as far as youth being held by the Tribes.

Dr. Grissom: It is because of the McGirt decision, but it is the US Marshall Services that contract with county jails to hold the juveniles. There seems to be an issue.

Director Holt: Yes, there is an issue there and we are trying to stay on top of it. We are hoping as tribes extend their contracts for juvenile detention centers, like LeFlore County detention center converted to all tribal beds, that tribes will use juvenile detention centers not jails.

Dr. Grissom: What about the US Marshall Service?

Mr. Bouse: That is a federal issue not a state issue.

Director Holt: Yes.

Dr. Grissom: Right, but kids are kids, and it is a federal rule.

Mr. Bouse: I know that but that is not our problem.

Dr. Grissom: It is because OJJDP holds us responsible.

Mr. Bouse: For their federal agency?

Dr. Grissom: For kids being held in jails that aren't certified.

Mr. Bouse: How can they hold us responsible if it is US Marshalls putting them in there?

Dr. Grissom. That is why I raised the issue.

Director Holt: We have been in contact with OJJDP, Ben, can I ask you to address that?

General Counsel Brown: We will not be held responsible for the marshals.

Dr. Grissom: As long as we got that down. That does not change the fact the marshals are not following that.

Mr. Bouse: We don't have any jurisdiction.

Dr. Grissom: I know but that offends me.

Mr. Tardibono: Ben, how do we know that we are not going to get or that OJJDP is not going to hold us accountable.

General Counsel Brown: I have it in writing that it is not going to be an issue.

Dr. Grissom: And now we have it in the board meeting minutes.

Mr. Tardibono: On the adult jails, you don't think that is going to change because they have not made any efforts?

Mr. Andrews: I believe two jails expressed interest. One of them did not receive certifications. One, once they received standards, did not try to achieve certification. I don't anticipate that will change.

Director Holt: With the Legislation last year to comply with the federal act, all juveniles are first placed in juvenile detention, if the charge is murder in the first degree, and the child is 15, 16, or 17 years of age the district attorney can file a motion to move the child to adult jail, if that jail is certified and they meet certain factors for that removal.

Mr. Tardibono: So, that is not possible because none of the jails are not certified?

Director Holt: Not at this time, correct.

Mr. Andrews continued with the presentation.

Director Holt: We do expect that number to go up, as we hold those youthful offenders and youth charged as an adult, as those trials typically take longer.

Mr. Andrews continued his presentation.

Mr. Tardibono: If on those judicial citations does that presume, they are getting services and somehow failing?

Mr. Andrews: If they are on probation or in custody with us, they are getting services.

Mr. Tardibono: Is there a standard, if the young person is not meeting their plan, and get picked up, do we have a standard response as an agency or is it up to the judge?

Director Holt: It is up to the judge, we would report the infraction to the judge, and the judge will issue a pick-up order. Statute says it is a 5-day sanction, but the judge makes that determination.

Judge Foss: Are we still detaining status offenders?

Director Holt: From our data, yes, but this is all pulled from JOLTS; however, we would hope that status offense was one of the issues but yes, we still have a few in there.

Judge Foss: Are we still adjudicating kids as in need of supervision?

Director Holt: Some counties still use that but not as many.

Mr. Bouse: If it was a status offense, it could have been in combination with something else.

Director Holt: We hope so.

Mr. Andrews: On some of those status offenses, they could have been already on probation and committed a status offense.

Judge Foss: How are we dealing with runaways?

Director Holt: Well, the OJJDP Act says we cannot detain them

Judge Foss: Well, what do we do with them?

Director Holt: If they are on probation, the judge can issue a sanction on the runaway. We have found that is not really effective. We offer them services and try to determine what caused them to run away.

Judge Foss: As a practical matter, how are we doing that? How does the agency respond to those calls?

Director Holt: If that is their only offense or they are already on probation?

Mr. Tardibono: If they can't find the kid?

Judge Foss: No, I am saying, they are pure out of control, they are INS kids.

Mr. Bouse: What I have found in those cases is they will go to a youth shelter for awhile or DHS will get involved and try to move them to a relative. If it is a custody kid in DHS, they are placed in NCIC, they are returned, they can return to the foster home, or they go to a shelter.

Judge Foss: That is a pattern I saw on the bench; they would just keep running away.

Director Holt: If they call the agency for assistance that would be a referral, we will complete an intake, which will probably not have court involvement, but we would refer them for services as the child will allow.

Judge Foss: So, this is controlled by the child?

Director Holt: If the DA is not filing a petition, then we cannot detain them.

Mr. Bouse: If they have not committed any crimes that is where it gets difficult.

Judge Foss: I always envisioned the juvenile system as not just dealing with delinquent children. But with that category of kids, because they are a significant part of population these communities. At least they were in Cleveland County.

Director Holt: Yes.

Dr. Grissom: That is a primary focal point for youth service agencies, which is the prevention arm for delinquency.

Judge Foss: I guess what I am saying is with runaways, they are difficult to deal with because you can't keep them in one place. Which is why I think people resorted to detaining them, that may not be the optimal solution.

Dr. Grissom: They still runaway once they get out.

Judge Foss: You are hoping you can deescalate whatever is going on if you can figure out.

Mr. Bouse: The short answer is we are not dealing with it very well.

Director Holt: Those community referrals, the youth get referred to the local youth service agency.

Judge Foss: It is an anomaly to me in the statutory, we have not just delinquent and youthful offenders, but we have in need of supervision, but we don't use it. I don't know why it is on the books because the DAs and judges don't use it because there are no effective services.

Director Holt: WE would refer to the youth services, including a referral to the youth shelter if the family and the child felt the need for a reset. Get some services in place to help the family make the child stay.

Dr. Grissom: I feel compelled to note, I don't have the data, under that INS category the kids in that category that everybody remembers, are the kids that repetitively runaway. There is within that

category, kids that are referred and receive effective services, we never hear about those youth again. We don't keep those kids in mind. By the way, that is true about every category we talk about.

Mr. Bouse: On the flip side of that, are that 10% are taking up 90% of our funds. The same with criminals. It is the 10% always.

Judge Foss: I hear what you are saying.

Dr. Grissom: There is an issue of balance there. That doesn't change the fact that we have a troublesome group. That's very needy but they are very oppositional.

Judge Foss: They are but they place themselves in danger. It is difficult to watch because you worry about them dying.

Dr. Grissom. Yes.

Judge Foss: There is not way to save them.

Mr. Andrews continued his presentation.

Mr. Tardibono: On the weapons offenses, they have gone up a little bit, are they guns?

Mr. Andrews: It could be either. Keep in mind, this is based on calendar year, so they are not complete. These numbers may balance out a little bit.

Mr. Bouse: Is that broken down by weapon in JOLTS?

Mr. Andrews: We do not have the mechanism to break it down by weapon in JOLTS.

Dr. Grissom: If the charge has the word weapon in it, it gets pulled from JOLTS.

Mr. Tardibono: Maybe I am reading this wrong; the orange is calendar not fiscal year?

Mr. Andrews: Correct.

Mr. Bouse: Often, the kid is usually stealing the gun, not using the gun.

Director Holt: Yes. With the decrease in laws regulating gun ownership, we see more guns in youth's hands.

Mr. Andrews continued with the attached presentation.

Mr. Tardibono: Is that because of the change in the law where jails can't keep kids?

Mr. Andrews: Yes, that is part of the increase. Overall, the majority increase in youthful offenders has been in Tulsa. Our smaller counties were already holding them.

Judge Foss: Cleveland and Comanche county are pretty comparable population wise, but you've got a 30% higher increase in Comanche county, do they have a higher crime rate, what is that about? That is another place, where the youthful offenders moved in from the county jails.

Mr. Andrews continued.

Director Holt: If I could speak to Creek County, when they built their center, they notified OJA who, in returned, notified the county they did not need the facility for the regional bed system so OJA would not be contracting with them for beds. With LeFlore County closing, there is real pressure in that region, which will be felt in the Pittsburg center and creep into Cleveland County. We have had preliminary discussions with the Sheriff, who runs the center, we would like to have the opportunity to explore having 6 beds in that facility just to see how it shakes out. We don't want to have sheriffs driving to far to bring juveniles to facilities. Tulsa county has, through the Tulsa World, talked about needing repairs to their facility so they are not always able to be at full capacity.

Mr. Bouse: If Creek doesn't agree, we would look to somebody else who has excess capacity?

Director Holt: We could. We have had discussions with Craig County those 2 additional licensed beds, they currently have contracts with tribal nations for those additional beds. We would have to see how they feel about those contracts. Yes, we would look at other places. It is a balance between having too many beds but having capacity. The Leflore County closure means that deputies will be on the road longer to place kids in detention center. We want to have more centers available to them.

Mr. Bouse: The way you talk about Tulsa County, even though they have 23 additional licensed beds, we can't pick up beds there?

Director Holt: Not at this time, they are needing to do repairs as the reported in the Tulsa World.

Mr. Bouse: What about Oklahoma County, they are showing 28 extra beds, that is where we are over 100% but they have those 28 additional beds.

Director Holt: Yes, Oklahoma County only detains Oklahoma kids, that is always the way it has been.

Judge Foss: Decades.

Director Holt: Yes, when they go over the number, the county pays for those beds. A few of those are kids are awaiting placement, and we are paying 100% of those. We do not currently have a contract with Oklahoma County because the Oklahoma County commissioner every year, we have difficulties coming to terms. We are still awaiting an FY22 contract.

Mr. Tardibono: On 50 to 78 discrepancy is that legal or policy driven?

Director Holt: So, the 78 is their licensed beds, we dropped them to 50 maybe 2 or 3 years ago, they were ok with that because they were usually within that 50 pretty regularly. Except for the youthful offender, you can see in their chart, November, December, once they moved about 13 to 15 youthful offenders to the detention centers those numbers have gone up. Because Oklahoma County only detains their youth, and it is just those 5 judges in juvenile that makes those detention decisions they are able to keep those numbers.

Mr. Tardibono: Is that a distinction made by legal advice or a policy decision because we don't accept other than Oklahoma County?

Director Holt: When we shifted to 50, we made it clear we would look at what that youthful offender did we would be open to adjusting those numbers, because we don't have a contract, we cannot adjust those numbers. We will remain at the 50, any settlement offer will be at that offer and any additional kids will be under the county.

Mr. Andrews: Cleveland County is remodeling, so we will see fluctuation in their bed count. I believe, they are increasing by 4 additional beds, so that may create some options, as the 2 in Craig. There are 2 additional licensed beds in Pottawatomie County, but I believe they are under contract with the tribes.

Judge Foss: Are they still having issues, Cleveland County, is a regional center, if the beds are full a Cleveland County youth would be transferred out of their county.

Director Holt: Yes, that still happens, but some facilities choose to hold back beds just for their county.

Mr. Bouse: I thought Woodward had capacity for 12 but only 10 are licensed but there may be extra capacity there.

Mr. Andrews: Woodward is licensed for 10 but contract for 8.

Mr. Bouse: They only have 10, I thought they had 12.

Director Holt: They added those 2 additional beds?

Mr. Andrews: They have always had 10.

Director Holt: The system, as we talk to Legislators and County Commissioners, is really interesting the Board is solely responsible for doing the calculation of where we might need beds for the next year with all the factors in play. We couldn't have anticipated McGirt and all of it. We contract with County Commissioners, who are sometimes subcontracting to have those centers run. But it is all by judicial

order. It is a judge who is determining who to detain and how long to detain. Some counties have court every day, some once a month so detention stays are determined by 77 counties.

Mr. Bouse: This brings up the question, one thing we don't have here, we have the beds we had last year. But when we look at the chart for youth detained back to 2017, we were detaining up to almost double. How many beds were we utilizing in 2017?

Director Holt: 267?

Mr. Andrews: I don't remember what our original amount was.

Mr. Bouse: With Lincoln and Leflore out, we wouldn't even have that capacity is that correct? What would we do in that type of situation? What do we do?

Director Holt: We would have to increase those beds in Tulsa and Oklahoma County and Creek County. We would have to look at what is causing the increase and target that from happening. A lot of these numbers going down, is because we know that referrals and arrests are going down nationwide, but in Oklahoma over the last 5 years. But also, just a retraining for judges and staff on what is appropriate for detention. We have those detention reviews every 15 days, so a kid that absolutely needed to be detained on that first night may be when they reviewed, they are ready to go home. I think, when Covid happened, we asked judges to be thoughtful and release as many as kids possible because congregate care was a dangerous place during a pandemic, plus we were worried about staff shortages, which we saw happen. Once, judges started thinking about detention, had more thought and use as necessary that is driving our detention population down.

Mr. Bouse: I'm looking at the average length of stays, I have heard a lot of judges and law enforcement over the years, 30 days usually creates a habit in certain people. 30 days in jail or detention they get used to it, a lot of judges say you don't want a kid in detention more than 30 days, unless safety of the public is necessary, you don't want them to get used to the situation. For adults, a less than 30-day stint in jail is very effective but more than that may be less so, because they get accustomed to it.

Director Holt: We are showing the average length of stay which is going to creep higher because of the youthful offender has a larger length of stay. I think if we did a medium or mode or whatever that is, I hope it would be closer to 10 or 11 days for the general population.

Dr. Grissom: I think it is really important to pay attention to the individual. How detention affects not just the kid but the family's reaction. How it affects their attitude. It is really important to evaluate case by case. Maintaining that flexibility is important.

Mr. Bouse: That first time felony offenders, I think it is a very effective deterrent. Sometimes, those first-time offenders don't go to detention, it can be the second or third bite of the apple before they ever get that. It can be an effective deterrent.

Director Holt: I want to take this time to give a shout out to our amazing detention providers. Now, they have youthful offenders but have a lot of kids with mental health issues that are exasperated when they are in a detention situation, but they are dealing with them. It is really the detention providers who know these kids, who know detention, and will tell our workers and whether or not they need to be there. They are sharing that information with our staff, sharing it with our DAs and judges they will do well in the community.

Mr. Tardibono: I would be curious on that medium, or whatever, number.

Director Holt: I will get that.

Mr. Tardibono: I know that in Oklahoma County jail, cases can go long and that can skew a number. Related to election season, do we proactively reach out to discuss detention.

Director Holt: Yes, we are constantly training our own workers, creating PowerPoints, and videos. We always offer that as a shareable thing.

Mr. Tardibono: If we need changes, this can be adjusted at any time, correct?

Director Holt: Yes.

Discussion on current status of secure juvenile detention and a possible vote to amend and/or approve the proposed FY2023 contracted beds for the State Plan for the Establishment of Juvenile Detention Services

Dr. Grissom moved to approve the proposed FY2023 contracted beds for the State Plan for the Establishment of Juvenile Detention Services, with a second by Mr. Tardibono

Aye: Bouse, Foss, Grissom, Tardibono, and Youngblood

Nay:

Absent: Ellington, Emerson, Jones, and Worthen

The proposed FY2023 contracted beds for the State Plan for the Establishment of Juvenile Detention Services

Public Comment on proposed Rates and Standards

There were no public comments on the proposed rates.

CFO Clagg presented the attached presentation.

Mr. Bouse: Is this being driven by inflation?

CFO Clagg: Yes, that is what we were hoping to do, is help with hiring. They are reporting staffing difficulties.

Mr. Bouse: What is the average detention staff salary, hourly rate?

CFO Clagg: I can tell you what we work with it is around 26 or 27 thousand.

Mr. Bouse: Per year?

CFO Clagg: Yes.

Mr. Tardibono: It will be harder with the DOC raises.

Mr. Bouse: That is \$12 or \$13 an hour. They can go to work at Braums or somewhere else and not get beat up.

CFO Clagg: I wish we could do better.

Director Holt: Yes.

CFO Clagg: This is the third in 3 years and I expect us to keep looking at this. We understand the difficulties staffing these facilities and, hopefully, we will come before you again before too long to look at other adjustments.

Mr. Bouse: We have gotten a few reports later on in the agenda, number 11, and there is a direct correlation between who you can hire and those things that occur. That is, unfortunately, what we are going to get at \$12 and \$13 per hour.

Mr. Tardibono: Budgetary impact can absorb these changes?

CFO Clagg: Yes, as the previous presentation showed, we lost some contracted beds, which is what funding this.

Director Holt: By losing LeFlore and Sac and Fox we can afford this. We shared this presentation and the presentation by Mr. Andrews to the detention association led by Twyla Snider and got their comments on it. I believe, they appreciate and let them know that we hope to use this money for direct care staff raises. Through our detention revolving fund, we have been able to pay for some needed physical upgrades to the facilities. We are hoping this money goes to pay and any physical needs they have will be submitted to the detention revolving fund.

CFO Clagg: I will make one further comment, when I talk about salary, it contains other positions that most detention centers probably don't use. Like, a secretary. The rate is a theoretical rate that is what we say it should cost to run a facility. In reality, they can adjust as needed. When I talk about that salary, there is room in the rate for them to pay a higher salary.

Discussion and/or possible vote to approve modifications to rates and standards Daily Detention Rates, originally submitted to OMES as RS21-003-002(a), RS22-006-001(a) - 6 – 7 beds, Daily Detention Rates increase from \$197.91 to \$205.04

Mr. Bouse moved to approve with a second from Judge Foss

Aye: Bouse, Foss, Grissom, Tardibono, and Youngblood

Nay:

Absent: Ellington, Emerson, Jones, and Worthen

Modifications to rates and standards Daily Detention Rates, originally submitted to OMES as RS21-003-002(a), RS22-006-001(a) - 6 – 7 beds, Daily Detention Rates increase from \$197.91 to \$205.04

Discussion and/or possible vote to approve modifications to rates and standards Daily Detention Rates, originally submitted to OMES as RS21-003-002(b), RS22-006-001(b) - 8 – 9 beds, Daily Detention Rates increase from \$191.20 to \$198.77

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

Aye: Bouse, Foss, Grissom, Tardibono, and Youngblood

Nay:

Absent: Ellington, Emerson, Jones, and Worthen

Modifications to rates and standards Daily Detention Rates, originally submitted to OMES as RS21-003-002(b), RS22-006-001(b) - 8 – 9 beds, Daily Detention Rates increase from \$191.20 to \$198.77, approved.

Discussion and/or possible vote to approve modifications to rates and standards Daily Detention Rates, originally submitted to OMES as RS21-003-002(c), RS22-006-001(c) - 10 – 11 beds, Daily Detention Rates increase from \$158.82 to \$164.88

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

Aye: Bouse, Foss, Grissom, Tardibono, and Youngblood

Nay:

Absent: Ellington, Emerson, Jones, and Worthen

Modifications to rates and standards Daily Detention Rates, originally submitted to OMES as RS21-003-002(c), RS22-006-001(c) - 10 – 11 beds, Daily Detention Rates increase from \$158.82 to \$164.88, approved.

Discussion and/or possible vote to approve modifications to rates and standards Daily Detention Rates, originally submitted to OMES as RS21-003-002(d), RS22-006-001(d) - 12 – 13 beds, Daily Detention Rates increase from \$143.38 to \$148.73

Mr. Bouse moved to approve with a second from Judge Foss

Aye: Bouse, Foss, Grissom, Tardibono, and Youngblood

Nay:

Absent: Ellington, Emerson, Jones, and Worthen

Modifications to rates and standards Daily Detention Rates, originally submitted to OMES as RS21-003-002(d), RS22-006-001(d) - 12 – 13 beds, Daily Detention Rates increase from \$143.38 to \$148.73, approved.

Discussion and/or possible vote to approve modifications to rates and standards Daily Detention Rates, originally submitted to OMES as RS21-003-002(e), RS22-006-001(e) - 14 – 17 beds, Daily Detention Rates increase from \$136.00 to \$140.58

Mr. Bouse moved to approve with a second from Judge Foss

Aye: Bouse, Foss, Grissom, Tardibono, and Youngblood

Nay:

Absent: Ellington, Emerson, Jones, and Worthen

Modifications to rates and standards Daily Detention Rates, originally submitted to OMES as RS21-003-002(e), RS22-006-001(e) - 14 – 17 beds, Daily Detention Rates increase from \$136.00 to \$140.58, approved.

Discussion and/or possible vote to approve modifications to rates and standards Daily Detention Rates, originally submitted to OMES as RS21-003-002(f), RS22-006-001(f) – 18 – 19 beds, Daily Detention Rates increase from \$133.40 to \$138.11

Mr. Bouse moved to approve with a second from Judge Foss

Aye: Bouse, Foss, Grissom, Tardibono, and Youngblood

Nay:

Absent: Ellington, Emerson, Jones, and Worthen

Modifications to rates and standards Daily Detention Rates, originally submitted to OMES as RS21-003-002(f), RS22-006-001(f) – 18 – 19 beds, Daily Detention Rates increase from \$133.40 to \$138.11, approved.

Discussion and/or possible vote to approve modifications to rates and standards Daily Detention Rates, originally submitted to OMES as RS21-003-002(g), RS22-006-001(g) - 20 – 25 beds, Daily Detention Rates increase from \$133.56 to \$138.36

Mr. Bouse moved to approve with a second from Judge Foss

Aye: Bouse, Foss, Grissom, Tardibono, and Youngblood

Nay:

Absent: Ellington, Emerson, Jones, and Worthen

Modifications to rates and standards Daily Detention Rates, originally submitted to OMES as RS21-003-002(g), RS22-006-001(g) - 20 – 25 beds, Daily Detention Rates increase from \$133.56 to \$138.36, approved.

Discussion and/or possible vote to approve modifications to rates and standards Daily Detention Rates, originally submitted to OMES as RS21-003-002(h), RS22-006-001(h) - 26 – 29 beds, Daily Detention Rates increase from \$130.22 to \$135.18

Mr. Bouse moved to approve with a second from Judge Foss

Aye: Bouse, Foss, Grissom, Tardibono, and Youngblood

Nay:

Absent: Ellington, Emerson, Jones, and Worthen

Modifications to rates and standards Daily Detention Rates, originally submitted to OMES as RS21-003-002(h), RS22-006-001(h) - 26 – 29 beds, Daily Detention Rates increase from \$130.22 to \$135.18, approved.

Discussion and/or possible vote to approve modifications to rates and standards Daily Detention Rates, originally submitted to OMES as RS21-003-002(i), RS22-006-001(i) - 30 – 54 beds, Daily Detention Rates increase from \$123.85 to \$128.56

Mr. Bouse moved to approve with a second from Judge Foss

Aye: Bouse, Foss, Grissom, Tardibono, and Youngblood

Nay:

Absent: Ellington, Emerson, Jones, and Worthen

Modifications to rates and standards Daily Detention Rates, originally submitted to OMES as RS21-003-002(i), RS22-006-001(i) - 30 – 54 beds, Daily Detention Rates increase from \$123.85 to \$128.56, approved.

Discussion and/or possible vote to approve modifications to rates and standards Daily Detention Rates, originally submitted to OMES as RS21-003-002(j), RS22-006-001(j) - 55 – 78 beds, Daily Detention Rates increase from \$120.44 to \$125.14

Mr. Bouse moved to approve with a second from Judge Foss

Aye: Bouse, Foss, Grissom, Tardibono, and Youngblood

Nay:

Absent: Ellington, Emerson, Jones, and Worthen

Modifications to rates and standards Daily Detention Rates, originally submitted to OMES as RS21-003-002(j), RS22-006-001(j) - 55 – 78 beds, Daily Detention Rates increase from \$120.44 to \$125.14, approved.

Discussion and/or possible vote to approve modifications to rates and standards Daily Detention Rates, originally submitted to OMES as RS21-003-002(k), RS22-006-001(k) - 79+ beds, Daily Detention Rates increase from \$107.90 to \$111.99

Mr. Bouse moved to approve with a second from Judge Foss

Aye: Bouse, Foss, Grissom, Tardibono, and Youngblood

Nay:

Absent: Ellington, Emerson, Jones, and Worthen

Modifications to rates and standards Daily Detention Rates, originally submitted to OMES as RS21-003-002(k), RS22-006-001(k) - 79+ beds, Daily Detention Rates increase from \$107.90 to \$111.99, approved.

Update on the Next Generation Campus Project

CFO Clagg introduced the video update and informed the Board there were no action items for the month.

Judge Foss: The next facilities subcommittee will be the morning of June 3rd at COJC. We will be missing Sid; I hate to see him go but he is moving on. I think Dr. Emerson plans to be there in person so we can review the completed things. I invite us to maybe have a board meeting out there.

Director Holt: We are looking to schedule a ribbon cutting ceremony with a date maybe in June. We are waiting for a confirmation dependent on schedules. I was going to announce this during announcements, but since you brought it up, we will be having the September meeting there for the Hall of Fame.

CFO Clagg presented the attached finance report.

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

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

Aye: Bouse, Foss, Grissom, Tardibono, and Youngblood

Nay:

Absent: Ellington, Emerson, Jones, and Worthen

The year-to-date OJA Finance Report approved.

Discussion and/or possible vote to approve the 2021-2022, FY2022, year-to-date Oklahoma Youth Academy Charter School Finance Report

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

Aye: Bouse, Foss, Grissom, Tardibono, and Youngblood

Nay:

Absent: Ellington, Emerson, Jones, and Worthen

The 2021-2022, FY2022, year-to-date Oklahoma Youth Academy Charter School Finance Report approved.

Discussion and/or possible vote to approve modifications to the 2021-22, FY2022, school year encumbrances for the Oklahoma Youth Academy Charter School

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

Aye: Bouse, Foss, Grissom, Tardibono, and Youngblood

Nay:

Absent: Ellington, Emerson, Jones, and Worthen

Modifications to the 2021-22, FY2022, school year encumbrances for the Oklahoma Youth Academy Charter School approved.

Executive Session

N/A

Discussion and possible vote to return to regular session

N/A

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

N/A

Announcements/ comments

Ms. Worthen: I am sorry I couldn't be there in person and my usual public location was not available so I couldn't vote. I have listened and I appreciate everyone's work. I agree that we have figure out a way to incentivize and hire great folks. I do think a pay raise is a really big part of that. I want to thank everybody for your really hard work on the detention center plan and the rates and standards, your work does not go unnoticed. I hope to be there in person next month. Sorry, I couldn't be there but we had kindergarten graduation.

Chair Youngblood: Thank you Jenna and thank you for attending to your number 1 priority.

Director Holt: Judge Foss got me to say, but Audrey would want me to announce, we are looking at the September meeting being on campus. Also, Audrey would also want me to say, we will be looking to start traveling in the fall.

Chair Youngblood: June 10th, we are still waiting on Governor, but we should all have it be penciled in.

New business

There was no new business.

Adjournment

Mr. Bouse moved to adjourn with a second by Judge Foss

Aye: Bouse, Foss, Grissom, Tardibono, and Youngblood

Nay:

Absent: Ellington, Emerson, Jones, and Worthen

Chair Youngblood adjourned the meeting at 11:35 a.m.

Minutes approved in regular session on the 21st day of June, 2022.

Prepared by:

Signed by:

Audrey Rockwell, Secretary

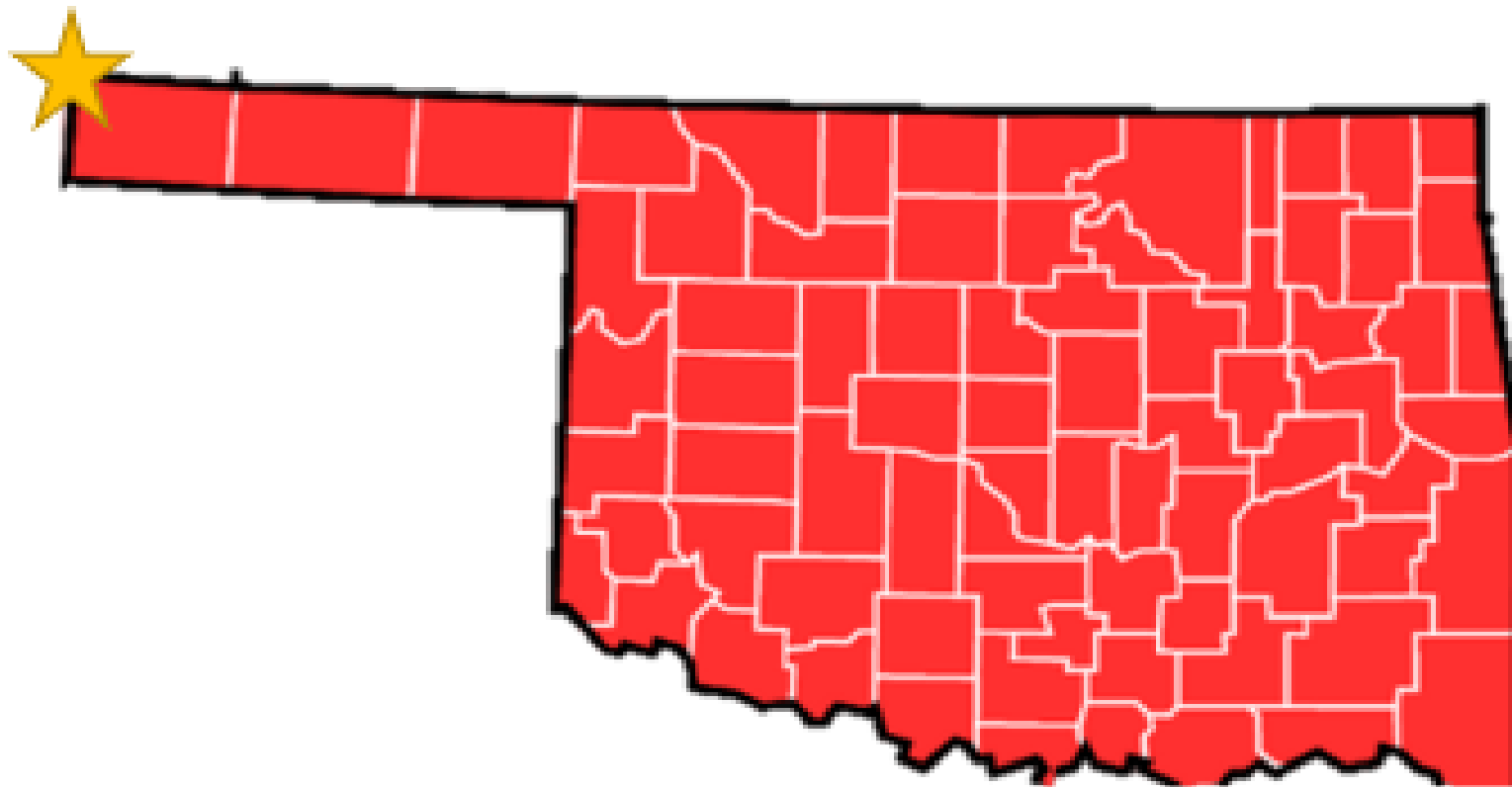
Karen Youngblood, Chair

Black Mesa Program







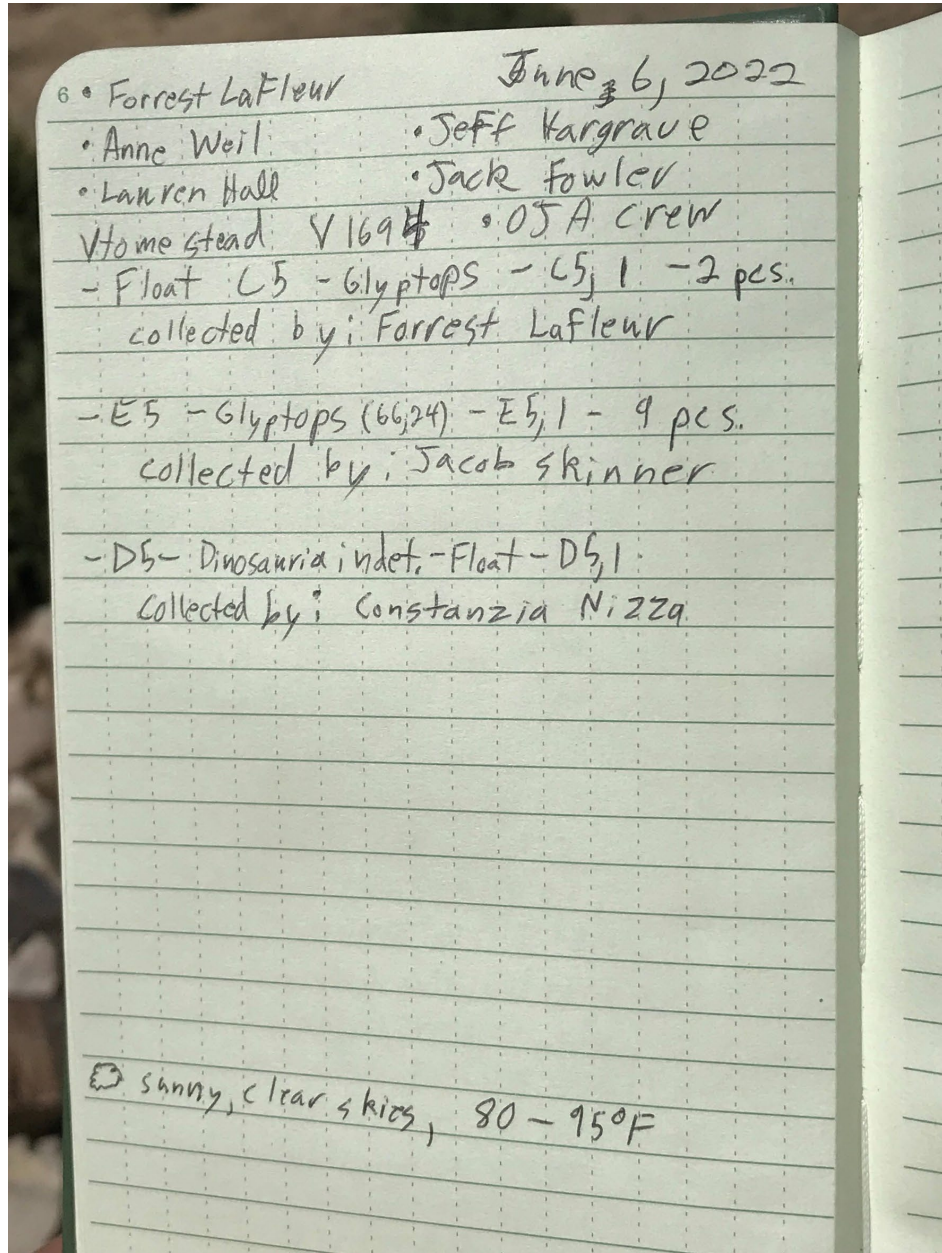


















Panel Discussion

Director's Report





OKLAHOMA

OFFICE OF JUVENILE AFFAIRS

Rachel Canuso Holt, Executive Director

JUNE 2022 BOARD UPDATE

OJA Operations

1. COJC visit
2. SWOJC visit
3. District 6 meeting
4. Welch Skills Center Graduation
5. OJA Hope Navigator interviews
6. District 4 meeting
7. Met with PbS auditor Janice Shallcross
8. OYACS Graduation at COJC
9. District 3 meeting
10. Spoke at the Oklahoma Juvenile Detention Association (OJDA) Director's meeting
11. Oklahoma Commission on Children and Youth (OCCY) Commissioners' meeting

Partner Engagement

1. Tulsa World Editorial Board
2. Keynote address at ReMerge graduation
3. Secretary Justin Brown
4. Dr. Deborah Shropshire, DHS
5. Annette Jacobi, OCCY
6. Kathryn Brewer, DAC
7. Ed Long, Metafund
8. Anthony Taylor, Alondo Edwards, Cortez Tunley, Tulsa County Juvenile Bureau
9. Robert Mouser, Tulsa County Juvenile Bureau
10. OAYS Awards Luncheon
11. Juvenile Justice Oversight and Advisory Committee Quarterly meeting
12. Tulsa County Juvenile Detention Center visits
13. William Alexander, Logan County
14. Kevin Evans, Western Plains Youth and Family Services
15. Candice Jones, Mandy Stussman, Jed Oppenheim, Public Welfare Foundation

Legislative & Executive

1. President Pro Tempore Greg Treat
2. Speaker Charles McCall
3. Representative Mark Lawson
4. Representative Trey Caldwell

Board Report June 2022

- **Children's State Advisory Workgroup (CSAW)**
 - Attended weekly CSAW planning meetings.
 - Attended planning team meeting with partners for Thriving Families Safer Children to continue work on building the structure and finalize roles and expectations.
 - Co-led Trauma Informed Care Practices Workgroup website content meeting. Team focused on timelines and building content for site.
 - Represented OJA at monthly Systems of Care State Advisory Team meeting.
- **Science of Hope Initiative**
 - Rachel, Greg, and I completed interviews and selection process for OJA Hope Navigators. Sixteen Hope Navigators were selected representing state office, JSU, and secure care. Hope Navigator training to be held June 23rd and 24th.
 - Co-led meeting alongside Kheri Smith with OJA's new Hope Navigators. Kheri is taking lead role in Science of Hope implementation. Presented on the agency's work with the ARTIC scale, reshared our baseline data, and discussed recommendations of the ARTIC. Also reviewed our logic model outlining work toward becoming a hope centered and trauma informed agency. Kheri prepared team for upcoming training and shared about the Science of Hope.
- **Attitudes Related to Trauma Informed Care (ARTIC) Scale**
 - Provided presentation to secure care leadership on the ARTIC baseline results, trainings, and reviewed our OJA trauma-informed and hope centered logic model.
 - Secure care and OYACS staff have been provided dates to attend the Neurobiology, Epigenetics, ACEs, and Resilience (NEAR) Science trainings in June.
- **Governor's Interagency Council on Homelessness (GICH)**
 - Youth Homeless Demonstration Grant/Oklahoma City-attended planning team meeting.
 - Led GICH employment, education, and training subcommittee meeting.
- **OJJDP FY 2022 Second Chance Act Grant, Addressing the Needs of Incarcerated Parents and Their Minor Children**
 - Attended weekly meetings with partners supporting DOC's submission for this grant. OJA provided letter of support as well.
- **Justice Assistance Grant (JAG)**- served as OJA designee for JAG meeting.
- **Oklahoma Family Network**- Attended OFN's annual advisory meeting.
- **OJA Standing Meetings**
 - Executive Team, Executive Team Quarterly Recharge, Rates and Standards, data governance, JJS Support meetings, and Lunch and Learns.
- **Training/Conferences-**
 - Attended Tribal Youth Resource Center Webinar: The History of Indian Education and Its Impact on Student Development
 - Attended the Sovereignty Symposium June 8th and 9th.

Juvenile Service Unit

Board Report for June 2022

Contacts and Activities for May 2022

▪ **Division Statistics**

- 2,350 active cases...1,289 court involved including 437 youth in OJA custody
- 289 new referrals-219 male and 70 female...average age 15.44
- 9,599 individual contact notes documented in JOLTS
- 30 youth activated and/or monitored by GPS
- 35 new placement referrals received: 32 for Level E, 3 for secure care
- 30 youth placements made during the month: 26 to Level E, 4 to secure care
- A total of 63 youth paid \$5,267.10 for restitution and other fees

○ **Deputy Director Activities**

- Participated in Executive staff meetings
- Participated in joint OJA/DHS staffings
- Reviewed placement recommendations/participated in executive staffing's for high acuity and/or high-profile cases.
- Attended the OJA Executive Board meeting
- Participated in a Data Governance meeting
- Held leadership meetings with CBS program staff and the District Supervisors
- Participated in Personnel Strategy staffings with supervisor staff
- Participated in JJS support weekly meetings
- Participated in weekly OJA administrative services meetings
- Attended the District 7 staff meeting in McAlester
- Participated in OJJDP Grant Community Partner Discussions with DOC, OCCY and OU
- Met with OJA leadership and Tulsa Detention Center staff regarding recent OPI audit
- Participated in the interviewing and selection of new OJA Hope Navigators
- Participated in a meeting with COS Constanzia Nizza regarding OJA annual reports
- Attended a virtual SWOJC graduation
- Attended a webinar regarding the history of Indian Education and the historical trauma resulting from US government schools
- Participated in on-going SWOJC placement staffings
- Met with Executive staff regarding a letter received from Community Works
- Attended the District 6 staff meeting at the Caddo-Kiowa Tech Center in Ft. Cobb
- Attended a virtual Grand Staffing at COJC
- Met with DS's and Executive staff regarding Hope Navigator selections
- Made 2 visits to the Pottawattamie County detention Center
- Viewed mandatory Sexual Harassment Lunch and Learn program
- Attended the District 4 staff meeting in Tulsa

- **Division Activities**

- Jennifer Thatcher , JSD Program Assistant Administrator, had 30 GPS youth activations and monitoring for the month. She completed 3 URC Step Down/Extension requests and has one new restitution application. Ms. Thatcher also participated in multiple executive case staffings.
- Rex Boutwell, Placement Program Manager, completed 11 placement staffings and processed 35 placement worksheets. He attended the District 4 and District 6 staff meetings. Mr. Boutwell visited the Pott Co. detention twice during the month and completed C-Cert training with the District 3 JSU staff.
- Jennifer Creecy, JSD Federal Funding Program Field Rep, reviewed 646 Targeted Case Management notes for Title XIX reimbursement. Ms. Creecy conducted 8 internal OJA/TCM audits. She provided support services to the Canadian County Juvenile Bureau and JSU staff regarding TCM. Ms. Creecy provided updated training to the ADS group and provided training to District 4 JSU. Ms. Creecy also reviewed parole reports.
- Mr. Jeremy Evans, JSD Level E/Detention Program Manager, visited the Tulsa County and Pott County detention centers. He attended the District 6 meeting in Ft. Cobb and the District 4 meeting in Tulsa. Mr. Evans made a visit to the Scissortail Pointe group home. He participated in multiple executive staffings, reviewed parole reports and participated in monthly policy task force meetings.

District Activity Highlights from District 2 Supervisor Tracie Goad

Recently a young man requested that he be placed in OJA Custody. The Judge granted that request and he was detained. Greg Dupriest, JJS II, Noble/Pawnee County quickly found him a bed at the shelter. While at the Ardmore Shelter, he was enrolled as a 6th grader at Ardmore Middle School. After taking the statewide tests, he did so well that his scores reflected his passing of the 8th grade. At Ardmore Middle School, they held a graduation for all the 8th graders. This young man became eligible to graduate as an 8th grader and received his certification reflecting his eligibility to go into the 9th grade next year. He has since been released from the shelter to work on reunification with his biological mother. OJA has requested that he be released from OJA Custody. DHS/CW is actively involved and will supervise the placement with his mother.

Nowata County JJS Ciera Hood has been the worker for an OJA custody youth for more than five years. In that time Ciera has entered over 700 contact notes regarding the youth who is now 18 years old, a high school graduate and about to successfully complete his placement at the Welch Skills Center. Ciera has been the most constant and steady force in this youth's life since

he was 12 years old. She has advocate in his best interest with the court, law enforcement and placement providers throughout her supervision of the youth's case.

The youth recently expressed his gratitude as he recounted a series of thoughtful actions by Ciera which he recognized as going above and beyond her duties as a JJS worker. He recalled Ciera bringing him a homemade cheesecake on his 18th birthday, taking him out to lunch, taking him to medical appointments, buying him books of his choosing and, taking him for a haircut at Bartlesville's most popular barber shop so that she could take a Senior picture and create a graduation announcement for him. The memory that touched the young man the most however, was when Ciera took him on a pass to visit his mother's grave on the anniversary of her death.

The young man said about Ciera, "It wasn't the cost of these things, it was the thought that meant something to me. I never knew a worker could do those things. A lot of kids' workers don't do these things for them. I was just saying the other day, that my worker is THE best worker. I'm so proud to call Ciera my worker!" On May 20th he graduated from Welch High School. Ciera Hood was in attendance.

District 2 Supervisor, Tracie Goad, was invited to participate in a Women's Round Table, with guest Joy Hofmeister, in Bartlesville. Mrs. Goad participated as a resident of Washington County.

District Activity Highlights from District 7 Supervisor Rodney McKnight

District 7 activities for the month of May 2022 includes monthly MDT meetings, liaison visits to JDC and YS Shelters, CARS staffing's, drug coalition, graduated sanctions, and several online trainings. On May 5, 2022, a district wide meeting took place at the Pittsburg County JSU office, we had several executive staff speakers, Executive Director Rachel Holt, Deputy Director Greg Delaney, Chief of Staff Constanzia Nizza, Director of Behavioral Health Shel Millington, General Counsel Ben Brown, Programs Administrator Alison Humphrey, and Programs Manager Rex Boutwell. Speakers provided legislative updates, behavioral health updates, courtroom testimony training and held a placement Q&A. District 7 staff prepared food for everyone in attendance, everyone reported to enjoy themselves, while obtaining 4 hours of training.

On May 11th and 12th District 7 ADS Bobbi Foster, ADS TJ Miller, and I were honored to be asked to assist District 5 in interviewing potential candidates for the ADS position that was vacated by the retirement of longtime employee Troy Bowline. District 5 had a great group of candidates and it was a joy to meet and get to know each one.

We were all very excited that our own District 7 Kheri Smith, Rena Miller and Lys Hulse were selected to be Hope Navigators for our agency with Kheri being selected to lead the group of 16 throughout the state. These positions came with a promotion for both Kheri and Rena, but all

three are excited about their added responsibilities. All three will be excellent in these new roles, in leading the way to move OJA to be Hope Centered/Trauma Informed agency.

May brings about the end of the school year for most families in our area. We had several caseworkers and their families, including my own, celebrating graduations from grade school to high school. I think I can speak for everyone that although it's sad to see them grow up, it is also very exciting to see what comes next for our kids. I feel very blessed that I have been given the opportunity to see all four of my kids now graduate high school.



State of Oklahoma
OFFICE OF JUVENILE AFFAIRS
Residential Placement Support

Carol Miller, Deputy Director Residential Placement Support

Board Report – June 2022

May 1st to 31st activity

Releases (7) from Secure Care

May 2022

Intakes (3) for Secure Care

Paroled: COJC – 3, SWOJC – 2

Intakes COJC – 3, SWOJC – 0

Removed from Custody: COJC – 1, SWOJC – 1

Central Oklahoma Juvenile Center (COJC) facility events

- Leadership Academy continues for all new hires and existing COJC staff.
- 37 Volunteers donated a total of 101 hours during the month of May.
- Resident birthdays were celebrated on site with cakes donated by the St. John Lutheran Church.
- MAN UP program continues using the MAN UP lesson book for new residents and Justice Basketball League.
- Tecumseh Library Book Club coordinated a book club for residents.
- Transformation Church, Grace Baptist Church, Bible Study and Boys Prayer Team were offered to residents who wished to participate.
- Memorial Day was celebrated with a holiday Basketball tournament, chess and checkers tournament and board games.
- COJC staff and residents enjoyed a cookout on the new outdoor seating area.
- COJC sponsored Family Game Nights which gave residents extra family visits.
- Retirement celebration was held for Teresa Colvin to celebrate her 17 years at COJC.
- Employee Recognition event held celebrating employee of the month, birthdays, anniversaries, and staff achievements.
- NA Volunteer Group held one time per month for residents.
- Poetry and Chill provide music inspiration for residents each weekend.
- Hawk Buck Lunch winners enjoyed catered lunch and video game systems.
- Begun to coordinate the Day of Champions Life Skills Camp with Coach Heupel.

Southwest Oklahoma Juvenile Center (SWOJC) facility events

- Kairos Torch Prison Ministry mentors provide weekly mentoring for residents.
- Mother's Day bouquets made by residents were delivered to the Frederick Memorial Nursing Home.
- Superintendent Melissa Monson and Deputy Superintendent Kevin Kopp attended the Frederick Chamber of Commerce monthly meeting.
- Volunteers and Mentors continue to send cards, letters and items to encourage residents.
- Juvenile Council Meeting held.
- Sunday Service held for residents.
- 68 Volunteers donated 172 hours during the month of May.
- Upper Phase residents cooked dinner for the other juveniles.
- Retirement celebrations were held for retiring staff.
- Residents worked Community Service hours and work program hours to build job skills.

Division Leadership Activities

- Visited on site at COJC and SWOJC throughout the month.
 - Secure Care staff began the Resilience Film Documentary viewing as part of the NEAR Science training. The NEAR Science explores Neurobiology, Epigenetics, ACEs Study and Resilience.
 - Participated in weekly case/placement staffing meeting to assist in least restrictive placement.
-



State of Oklahoma
OFFICE OF JUVENILE AFFAIRS
Residential Placement Support

Carol Miller, Deputy Director Residential Placement Support

- Held weekly TEAMS meetings with Division staff to ensure quality coverage of all liaison and oversight duties to ensure we are working toward division goals.
- Participated in the weekly Personnel Strategy meeting to discuss approach for employee progressive discipline and retraining issues.
- Assisted state office HR with interviews for Benefit Manager.
- Attended SWOJC youths Graduation Ceremony.
- Met weekly with Facility Superintendents to address goals and facility issues.
- Participated in the OJJDP Grant Community Partner Discussion with DOC, OCCY, OU, New Hope, Girl Scouts and OJA.
- Participated in weekly OJA Executive Team meetings with State Office Leadership.
- OJA team was accepted into the Council Juvenile Justice Administrators (CJJA) Ending Isolation Certification Program at Georgetown University Washington, DC.
- Attended OJA Board Meeting virtually.
- Participated in CJJA Code of Practice Committee to determine a nationwide response to de-escalation and Non-physical interventions.
- Participated in policy renovations to the Behavior Modification Unit treatment programming.
- Attended Problematic Sexual Behavior-CBT welcome/expectations training call for OJA Behavioral Health Clinicians.
- Efforts continue to retain staff to build an experienced workforce in secure care.

Agency Collaboration updates

- DMHSAS – Department of Mental Health and Substance Abuse Services
 - Chuck Fletcher of Evolution Foundation Federation of Families contract with DMH visits each facility twice a month providing wrap around services for youth and families. These services follow the youth to a step-down facility and to their return to their community.
 - DMHSAS reached out to reconnect on a plan to embed a DMHSAS staff at COJC to assist with mental health supports for youth. DMH staff will meet with OJA and tour Next Gen Campus during June.
- DRS - Department of Rehabilitative Services
 - DRS embedded staff currently has 3 youth on caseload at COJC and 16 at SWOJC with 80 clients outside of facility.
 - DRS notified COJC the paid work program has been suspended pending review of the Memorandum of Understanding.

COVID19 in Secure Care Update for May 2022

- No positive COVID cases for youth in COJC nor SWOJC.
 - Initiated Optional Mask Wearing for Staff in Secure Care with daily evaluation of surrounding county risk levels to determine possible increase in COVID levels.
 - COVID protocols for staff and resident daily temps and sanitizing precaution efforts continue.
 - The UVC lighting continues to be used as necessary as well as the mobile lighting for offices and classrooms.
-



FY2023 Contracted Beds State Plan for the Establishment of Juvenile Detention Services

County	Licensed Beds	FY21/22 Contracted	FY23 Proposed
Canadian County	28	10	10
Cleveland County	26*	26	26
Comanche County	25	25	25
Craig County	18	16	16
Creek County	16	0	6*
Garfield County	11	10	10
Le Flore County	10*	10	0*
Oklahoma County	78	50	50
Pittsburg County	10	10	10
Pottawatomie County	14	12	12
Lincoln County	42*	12	0*
Tulsa County	63	40	40-30
Woodward County	10	8	8
TOTAL	351	229	213

*Le Flore and Lincoln County Detentions voluntarily terminated their contracts with OJA to Contract with various tribal nations.

*Cleveland County Detention is under construction and the licensed bed rate is subject to change

*Requesting 6 detention beds be contracted in Creek County to account for lost regional beds in the eastern region of Oklahoma.

Next Generation Campus Update



OJA Finance Report



FY-2022 Operation/Capital Budget Projections As of: 05/31/2022



\$85,592,476

Year-To-Date
Expenditures



\$19,603,907

Encumbrances



\$19,648,145

Balance as of
005/31/2022



\$9,465,934

Less: Remaining Payroll
Budget



\$106,861

Less: Remaining Travel
Budget



\$469,508

Less: Grant Funds



\$7,500,000

Less: Pending
Encumbrances



\$2,105,842

Available Balance as of
05/31/2022

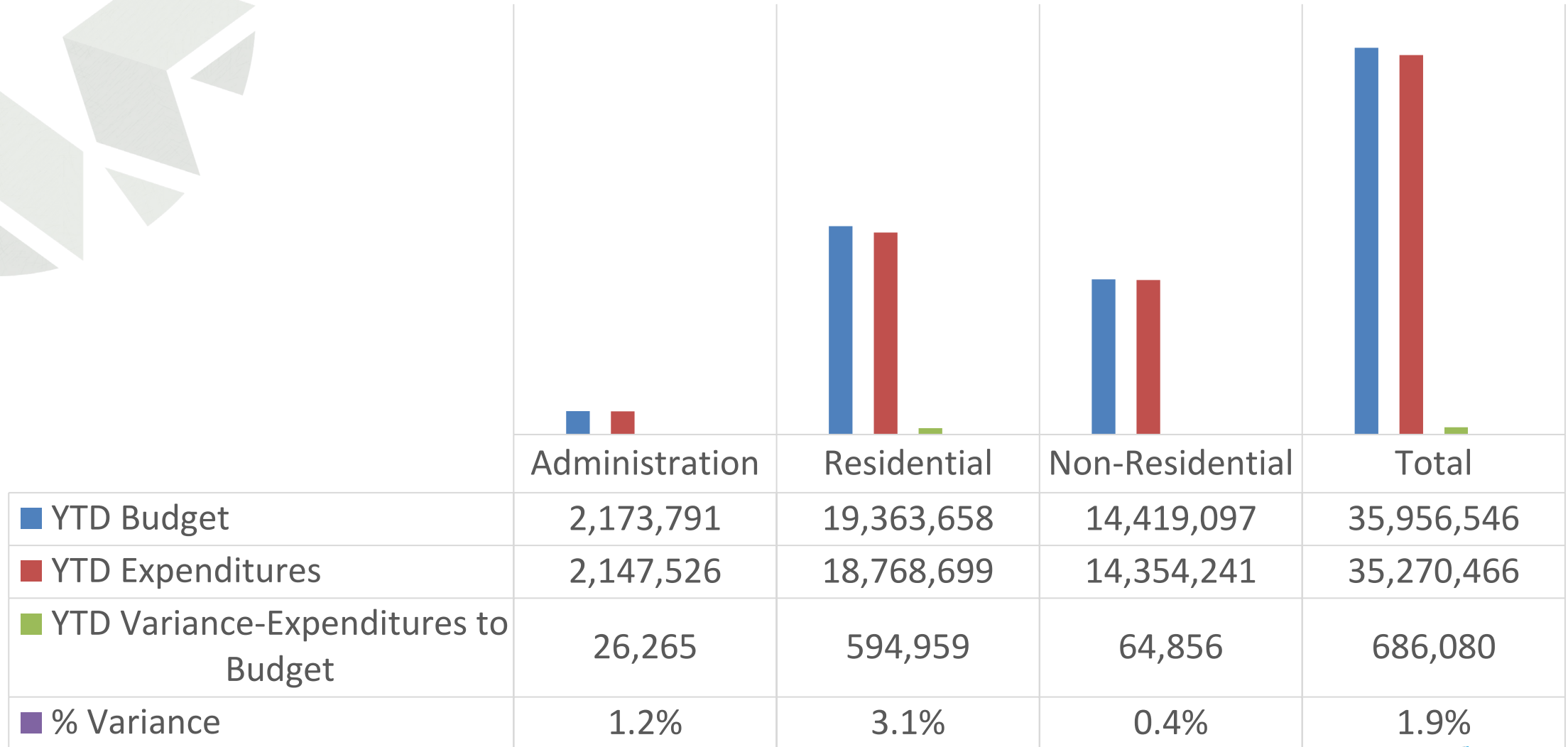


\$124,844,528

FY2022 Budget Work
Program

FY2022 Payroll Costs

As of: 05/31/2022



General Revolving Fund Revenue As of: 05/31/2022

Revenue Source	FY-22 Budget	Budget to Date	Receipts	In-Transit	Over (Under) Budget
SSI and SSA	\$ 12,336	\$ 11,308	\$ 23,355	\$ -	\$ 12,047
Income from Rent	930	853	16,319		15,466
Charter School State Aid/Grants	833,052	763,631	704,446	110,517	51,331
School Breakfast/Lunch/Snacks Program	117,903	108,078	173,421	15,314	80,657
Refunds & Reimbursements <small>(includes CARES)***</small>	430,940	395,028	1,584,958		1,189,930
Sales	18,585	17,036	32,851		15,814
Child Support	150,730	138,169	137,618		(551)
Other Receipts	18,905	17,330	13,470		(3,860)
Total Revolving Funds	\$ 1,583,381	\$ 1,451,433	\$ 2,686,438	\$ 125,831	\$1,360,836

Federal Grants Revenue

As of:
05/31/2022

Source – FFP Revolving Fund	Projected Annual Revenue	Projected YTD Revenue	Actual Revenue	In-Transit	Variance
Residential Behavior Management Services (RBMS)	\$ 6,700,000	\$ 6,141,667	\$ 6,237,435	\$ 640,183	\$ 735,951
Targeted Case Management (TCM)	2,100,000	1,925,000	1,907,732	169,882	152,614
IV-E Shelter	100,000	91,667		147,556	55,889
Indirect Cost Reimbursement (OHCA)	100,000	91,667	47,661		(44,006)
Grants (Formula)	800,000	733,333	163,213		(570,121)
DAC-RSAT	180,000	165,000	77,334		(87,666)
Total	\$ 9,980,000	\$ 9,148,333	\$ 8,433,374	\$ 957,621	\$ 242,662

700 Fund Accounts As of: 05/31/2022

Trust Fund

70
1

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

Cash Balance as of 05/31/2022 was **\$7,580.63

Canteen Fund

70
2

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

Cash Balance as of 05/31/2022 was **\$14,623.17

Donation Fund

70
3

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

Cash Balance as of 05/31/2022 was **\$1,325.13

Victim Restitution

70
4

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

Cash Balance as of 05/31/2022 was **\$22,062.16

The Oklahoma Economy



Inflation Taking Toll on State Economy:

“Gross Receipts to the Treasury in May reflect the dampening effect of inflation on the Oklahoma economy. Oklahoma is holding its own in a challenging economic environment, While unemployment remains low, equity returns have not recovered and inflation is taking a toll on everyone.” - State Treasurer Randy McDaniel.

May gross receipts of \$1.3 billion are up 5% from a year ago, the slowest rate of growth in 10 months. The current annual inflation rate is 8.3%. Energy prices are up 30.3% over the year and food costs are up 9.4%, the largest increase since April 1981.

Consumption taxes – sales and use tax receipts – grew by 5.9% in May, less than the current rate of inflation.

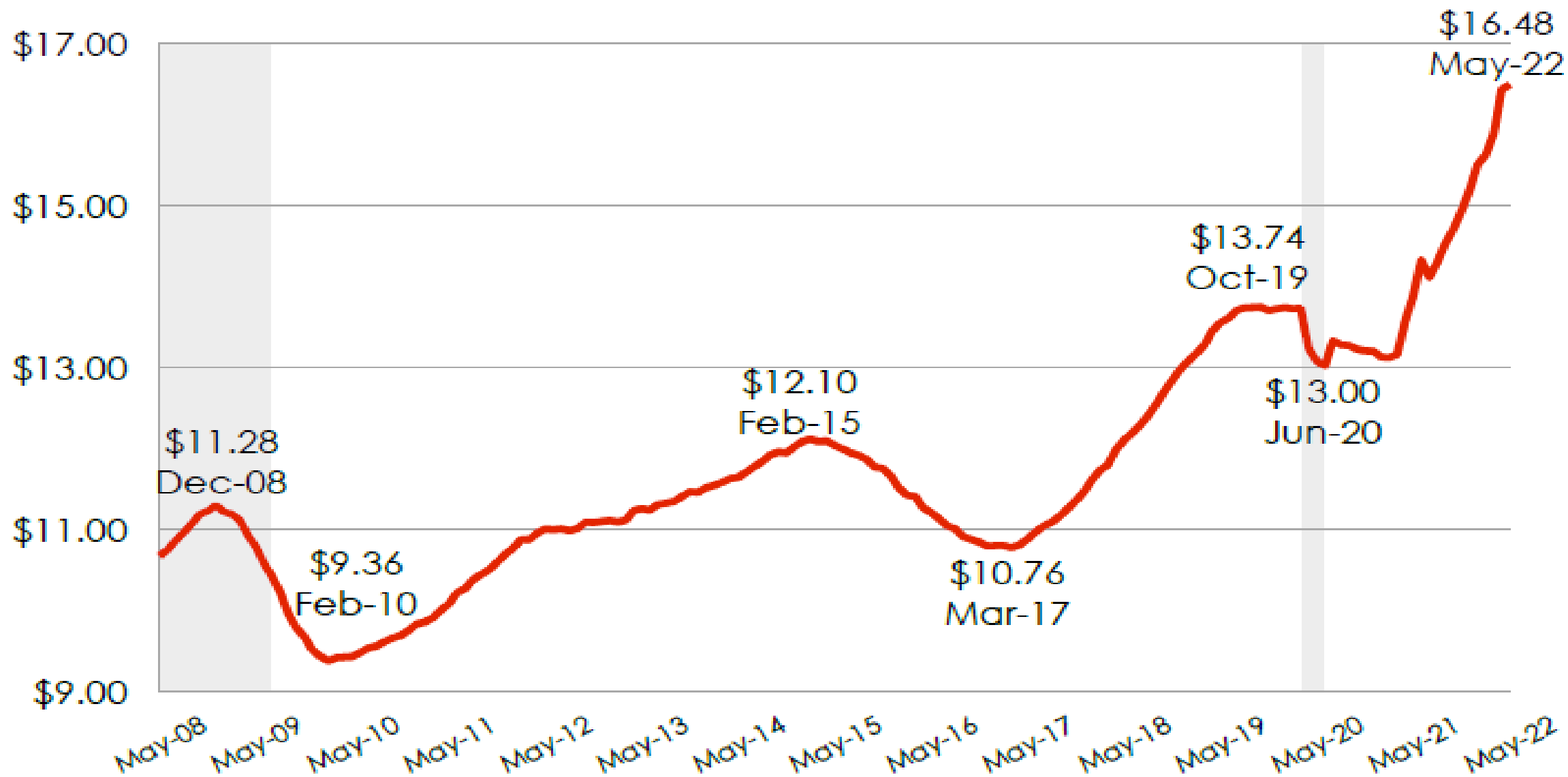
Income tax collections dropped by almost 12% but this outcome is related to last year’s delayed filing deadline which increased 2021 collections. Motor vehicle receipts are up by 5.5% from the prior year and gross production collections in May are up significantly.

Twelve-month collections of \$16.48 billion are up by \$2. 6 billion, or 18.8%, compared to the previous 12 months with all four major revenue streams showing growth.

The monthly Oklahoma Business Conditions Index improved in May. The index for the month was set at 66.1, up from 65.8 in April. The outlook remains positive as numbers above 50 indicate expected expansion during the next three to six months.

12-Month Gross Receipts

12 months ending May 2008 – 12 months ending May 2022 (in \$ billions)



NOTE: Shaded area denotes U.S. recessions.

Sole Source Purchases As of: 05/31/2022

None to report.



Emergency Purchases

As of: 05/31/2022

EMR#	Date	Vendor	Description	Location	Amount
------	------	--------	-------------	----------	--------

None to Report

Oklahoma Youth Academy Charter School (OYACS)

Board of Director's
Meeting June 21, 2022



OKLAHOMA



OKLAHOMA

Oklahoma Youth Academy Charter School Combined Statement of Revenue, Expenditures and Fund Balances School Year 2021-2022 as of May 31, 2022		OJA General and Revolving Funds	Fund 25000	Totals as of 05/31/2022	COJC (972)	SOJC (975)	Total
Revenues							
State Aid	\$	-	\$ 374,295.44	\$ 374,295.44	\$ 187,147.71	\$ 187,147.73	\$ 374,295.44
IDEA-B Flow through			16,180.35	16,180.35	8,090.17	8,090.18	16,180.35
Alternative Ed Grant			92,810.34	92,810.34	46,405.17	46,405.17	92,810.34
Redbud School Funding Act			10,784.67	10,784.67	5,392.33	5,392.34	10,784.67
Title I N&D			109,085.95	109,085.95	43,677.92	65,408.03	109,085.95
Title IA			13,276.36	13,276.36	6,638.18	6,638.18	13,276.36
Title IIA			13,000.00	13,000.00	6,500.00	6,500.00	13,000.00
Title IV-A LEA			2,704.00	2,704.00	1,352.00	1,352.00	2,704.00
Textbooks/Ace Technology			5,771.20	5,771.20	2,885.60	2,885.60	5,771.20
Child Nutrition Program _Operation/Admin Cost			3,563.94	3,563.94	1,781.97	1,781.97	3,563.94
Child Nutrition Program _Breakfast			55,025.57	55,025.57	28,465.70	26,559.87	55,025.57
Child Nutrition Program _Lunches and Snacks			118,395.39	118,395.39	61,230.82	57,164.57	118,395.39
Refund			169.72	169.72	169.72		169.72
Office of Juvenile Affairs **		1,211,725.36		1,211,725.36	642,293.50	569,431.86	1,211,725.36
Total Revenues	\$	1,211,725.36	\$ 815,062.93	\$ 2,026,788.29	\$ 1,042,030.79	\$ 984,757.50	\$ 2,026,788.29
Expenditures							
Equipment and Library Resources	\$	56,847.08	\$ 1,777.50	\$ 58,624.58	\$ 31,210.44	\$ 27,414.14	\$ 58,624.58
Operational Expenses		62,237.85	170,826.64	233,064.49	146,014.88	87,049.61	233,064.49
Payroll Expenses		1,062,783.30	813,259.90	1,876,043.20	888,986.10	987,057.10	1,876,043.20
Professional Fees		1,275.00	-	1,275.00	450.00	825.00	1,275.00
Training and Travel		28,582.13	272.56	28,854.69	22,148.54	6,706.15	28,854.69
Total Expenditures	\$	1,211,725.36	\$ 986,136.60	\$ 2,197,861.96	\$ 1,088,809.96	\$ 1,109,052.00	\$ 2,197,861.96
Excess of Revenues Over (Under) Expenditures	\$	-	\$ (171,073.67)	\$ (171,073.67)	\$ (46,779.17)	\$ (124,294.50)	\$ (171,073.67)
Fund Balances July 1, 2021		-	328,325.95	247,555.17	205,638.47	122,687.48	328,325.95
Fund Balances 2021-2022 School Year	\$	-	\$ 157,252.28	\$ 76,481.50	\$ 158,859.30	\$ (1,607.02)	\$ 157,252.28
**OJA Funds							
		COJC (972)	SOJC (975)	Total			
Fund 19101/19111	\$	18,070.28	\$ 7,398.41	\$ 25,468.69			
Fund 19201	\$	419,180.54	\$ 411,764.58	\$ 830,945.12			
Fund 20000	\$	188,880.42	\$ 148,934.28	\$ 337,814.70			
Fund 41000	\$	16,162.26	\$ 1,334.59	\$ 17,496.85			
	\$	642,293.50	\$ 569,431.86	\$ 1,211,725.36			

**Office of Juvenile Affairs
Oklahoma Youth Academy
Request Encumbrances for Approval - School Year 2022-2023
June 21, 2022, Board Meeting**

Encumbrance#	Description	Vendor	Campus		
			COJC	SOJC	Total
2023-001	Payroll Cost	All School Employees	1,617,105.00	1,272,371.10	2,889,476.10
2023-002	Digital Libraries/Prep Site License and Training	Edgenuity	28,500.00	28,500.00	57,000.00
2023-003	Airline ticket, Hotel Accommodation	Airline (TBD)	807.50	807.50	1,615.00
2023-004	Telecommunication Services	Authority Order P-Card/AT&T	750.00	750.00	1,500.00
2023-005	Books	Authority Order P-Card/TBD	5,000.00	5,000.00	10,000.00
2023-006	Drinking water for the office	Authority Order P-Card/Culligan Water	440.00	440.00	880.00
2023-007	Lodging - Principal/Special Ed Director/Superintendent/Staff	Authority Order P-Card/Hotels	5,000.00	5,000.00	10,000.00
2023-008	Faculties training registration	TBD	8,000.00	8,000.00	16,000.00
2023-009	Copiers Lease, maintenance, supplies	Authority Order P-Card/Standley System	4,500.00	4,500.00	9,000.00
2023-010	Office and school supplies	Authority Order P-Card/TBD	2,000.00	2,000.00	4,000.00
2023-011	Food and condiments	Authority Order P-Card/Sysco	70,000.00	70,000.00	140,000.00
2023-012	Toners	Authority Order P-Card/TBD	900.00	900.00	1,800.00
2023-013	Graduation Expenses, gowns, shirts, diplomas, etc	Authority Order P-Card/Walmart, TBD	400.00	400.00	800.00
2023-014	Library Software	Book Systems		800.00	800.00
2023-015	Google License	Dell	231.48	231.48	462.96
2023-016	Deep Freeze/Insight Software(monitors PC activities)	Faronics	2,401.00	2,400.00	4,801.00
2023-017	Annual domain (e-mail & website)	GoDaddy.com	10.50	10.50	21.00
2023-018	Administrator Software to monitoring Chromebooks	GoGuardian	1,282.50	1,282.50	2,565.00
2023-019	Grade Book, Personnel Records, Accounting System	Municipal Accounting System	4,067.50	4,067.50	8,135.00
2023-020	Treasurer, Encumbrance & Minute Clerk, Consultant	Office of Juvenile Affairs	50,000.00	50,000.00	100,000.00
2023-021	Canteen employees, food handling	Office of Juvenile Affairs	30,000.00	30,000.00	60,000.00
2023-022	Total this page		1,831,395.48	1,487,460.58	3,318,856.06

**Office of Juvenile Affairs
Oklahoma Youth Academy
Request Encumbrances for Approval - School Year 2022-2023
June 21, 2022, Board Meeting**

Encumbrance#	Description	Vendor	Campus		
			COJC	SOJC	Total
2023-022	FICA Savings, Surety Bonds	Office of Management Enterprise Services	3,000.00	3,000.00	6,000.00
2023-023	Gasoline, pikepass and other related car expenses	Oklahoma Turnpike Authority or COMDATA	900.00	900.00	1,800.00
2023-024	Psychometrics-Evaluation Materials	Pearson Assessment	3,000.00	3,000.00	6,000.00
2023-025	Math and reading workbooks and evaluation tools	Pearson Assessment	5,006.00	5,006.00	10,012.00
2023-026	Woodcock-Johnson IV Achievement, Cognitive Test Forms & Rec.	Riverside Insights	600.00	600.00	1,200.00
2023-027	Membership	School Associations (TBD)	200.00	200.00	400.00
2023-028	Continuing Education-Treasurer/Encumbrance Clerk	TBD	800.00	800.00	1,600.00
2023-029	Federal Match (7.7%)	Teachers Retirement System	14,000.00	14,000.00	28,000.00
2023-030	Reimbursement to Teachers' Certification fee	Various teachers (TBD)	500.00	500.00	1,000.00
2023-031	SMART Learning Suite Software License	Video Reality	650.00	650.00	1,300.00
2023-032	Auditor's Fee	Wilson, Dotson & Associates, PLLC	3,000.00	3,000.00	6,000.00
2023-033	Charter School Closure Revolving Fund (CSCRFF)	OK Department of Education	500.00	500.00	1,000.00
2023-034	Charter School Closure Revolving Fund Admin Fee	OK Department of Education	12,000.00	12,000.00	24,000.00
2023-035	Connectivity	ONEnet	1,800.00	1,800.00	3,600.00
2023-036	Headphones	Amazon	219.00	219.00	438.00
2023-037	GED Test Prep Plus 2021 or most current (Kaplan)	Amazon	500.00	500.00	1,000.00
2023-038	Travel related (mileage and per diem, etc.) reimbursements	OYACS Staff (TBD)	3,000.00	3,000.00	6,000.00
2023-039	Textbooks (funded through prior year textbooks state aid)	Amazon	3,000.00	3,000.00	6,000.00
2023-040	Destiny Library Circulation Program 12 months Renewal	Follett School Solutions	922.19	922.19	1,844.38
2023-041	On line license 1 year - Woodcock-Johnson IV (WJ IV).	Riverside Insights		69.00	69.00
	Total this page		53,597.19	53,666.19	107,263.38
	Total 2022-2023 Request - Encumbrances ***		1,884,992.67	1,541,126.77	3,426,119.44
	***Subject to changes (may increase or decrease)				



OYACS Audit Contract FY2022

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

Certified Public Accountants

American Institute of Certified Public Accountants Members Oklahoma Society of Certified Public Accountants

AUDIT ENGAGEMENT LETTER

May 27, 2022

Honorable Board of Education and Superintendent of the 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 School District, J-001, Oklahoma County, Oklahoma, for the year ended June 30, 2022.

Audit Scope and Objectives

We will audit the combined financial statements-regulatory basis, including the disclosures, which collectively comprise the basic financial statements, of the Oklahoma Youth Academy School District, J-001, Oklahoma County, Oklahoma, as of and for the year ended June 30, 2022.

We have also been engaged to report on supplementary information that accompanies the Oklahoma Youth Academy School District, 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 (GAAS), and we will provide an opinion on it in relation to the financial statements-regulatory basis as a whole in a report combined with our auditor's report on the financial statements:

1. Combining financial statements-regulatory basis
2. Schedule of expenditures of federal awards-regulatory basis

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with the regulatory basis and budget laws of Oklahoma; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements – regulatory basis as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS 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 your accounting records of the Oklahoma Youth Academy School District, J-001, Oklahoma County and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. 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, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS 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 come 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 any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Controls

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. 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 the Oklahoma Youth Academy School District, J-001, Oklahoma County, Oklahoma's compliance with the 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 the Oklahoma Youth Academy School District, 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.

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.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility 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 responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are all 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, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (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. At the conclusion of our audit, we will require certain written representation from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

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, or 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 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 Scope and 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 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.

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.

Pam Dotson is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to complete our audit by April 30, 2023.

Our fee for performing your 2021-22 audit will not exceed \$5,200.00, plus any out-of-pocket expenses cost incurred for bank confirmations. This amount includes free consultation, presentation of your 2021-22 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 keep you informed of any problems we encounter and our fees will be adjusted accordingly.

Reporting

We will issue a written report upon completion of our audit of the Oklahoma Youth Academy School District, J-001, Oklahoma County, Oklahoma. Our audit will be addressed to the governing board of the Oklahoma Youth Academy School District, J-001, Oklahoma County, Oklahoma. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis of matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. 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 state (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 report 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 School District, J-001, Oklahoma County 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 contained in *Governmental Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

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 fee of \$1,000. 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 School District, 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 the Oklahoma Youth Academy School District, 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 OSCPA

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

Memorandum

To: Administrator
From: Wilson, Dotson & Associates, PLLC
Date: 5/27/2022
Re: 2021-22 Audit Engagement Letters and Contracts

Attached find a copy of the audit contract and the audit engagement letter for the 2021-22 fiscal year.

If the terms outlined in the audit engagement letter are agreeable to you and your board, please have the Superintendent and the President of the Board of Education sign it. Retain the letter for your files, but ***email the signed page to our office.***

Additionally, the Board Clerk and Board President need to sign the audit contract. Retain the contract for your records, but email a copy to our office. We will sign the contract and forward it to the State Department of Education. We will also return a signed copy of the contract to you.

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

CONFIDENTIAL

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
2021-2022 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 2021-2022 fiscal year beginning July 1, 2021, and ending June 30, 2022.

This audit contract was approved by the Board of Education and entered in the minutes of its meeting on the _____ day of _____, 2022.

ATTEST:

_____ Clerk	_____ President	
_____ District	_____ County	_____ County/District Number
Approved this _____	Day of _____	2022.

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, 2022

Contracts dated prior to January 21 , 2022, will **not** be accepted.
Contracts which do not contain **all** of the above provisions **will not** be accepted.

QUESTIONS

OYACS Administration Report



QUESTIONS