



Oklahoma State Department of Health
Creating a State of Health

September 28, 2017

Gary A. Jones, CPA, CFE
Oklahoma State Auditor and Inspector
2300 Lincoln Boulevard Suite 100
Oklahoma City, OK 73105

Dear Mr. Jones,

The Oklahoma State Department of Health (OSDH) began an Incident Command Structure (ICS) upon being provided information in June 2017 of a budget and operating cash shortfall moving into SFY 2018. As a result of assessment of the operating procedures that led to the agency cash shortfall we are seeking your assistance by asking for a special audit of the following:

- Review of cash draw procedures
- Cash management and/or agency "borrow" procedures
- Timely closure of prior budget periods
- Corrective actions and timeliness of resolution of payroll not posting to internal agency budgets
- Management of outstanding obligations
- Timely accounts receivable
- Budget reconciliation to available revenue

We understand a special audit will require additional expense for the OSDH and seek an estimate of audit expenses. Further, we hope to begin this audit without delay and would like to engage your audit team at the earliest possible date.

For further information or questions you may call either of us at (405)271-4200.

Sincerely,

Terry Cline, PhD
Commissioner
Oklahoma State Department of Health

Julie Cox-Kain, MPA
Senior Deputy Commissioner
Oklahoma State Department of Health

Terry L Cline, PhD
Commissioner of Health
Secretary of Health
and Human Services

Martha A Burger, MBA
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Jenny Alexopoulos, DO
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