



TOWN OF BRADLEY

Forensic Audit Report

November 21, 2025

Cindy Byrd, CPA
State Auditor & Inspector

TOWN OF BRADLEY, OKLAHOMA

FORENSIC AUDIT

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TO THE PETITIONERS AND CITIZENS OF THE TOWN OF BRADLEY

Pursuant to your request and in accordance with 74 O.S. §212(L), a forensic audit of the Town of Bradley has been completed.

The goal of the State Auditor and Inspector is to promote accountability and fiscal integrity in state and local government. Maintaining our independence as we provide services to the taxpayers of Oklahoma is of utmost importance.

This report is a public document pursuant to the Oklahoma Open Records Act in accordance with 51 O.S. §§ 24A.1, *et seq.*

Sincerely,

A handwritten signature in blue ink that reads "Cindy Byrd".

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR



Town of Bradley

Forensic Audit

Why We Performed This Audit

A citizen petition, verified by the Grady County Election Board, requested an examination of the Town of Bradley (Town) records between July 1, 2018, and December 31, 2020. The objectives as presented in the petition were:

- Determine if the town has complied with the Open Records Act and Open Meetings Act.
- Determine if the April 6, 2021, town election was conducted in accordance with statute and whether the appropriate number of trustees were elected.
- Audit the General Fund and Waste Management bank accounts to determine whether expenditures were appropriate, properly approved, and adequately documented.
- Determine if cash payments were collected, and if so, whether they were receipted and deposited in accordance with statute.
- Determine the appropriateness of contracts with the town's attorney and with Vickers Construction.

Objective 1

Open Records and Open Meeting Act

Petition Objective *Determine if the town has complied with the Open Records Act and Open Meetings Act.*

Open Meeting Act

The Town routinely failed to comply with multiple aspects of the Open Meeting Act.

Finding *The Town failed to provide notice of regularly scheduled Board of Trustee meeting dates for calendar years 2018, 2019, and 2020.*

A schedule of upcoming year Board of Trustee (Board) meeting dates were not filed with the town clerk by December 15, 2017, 2018, and 2019 as required by statute.¹ Failure to provide meeting notices violates statute and hinders citizens' ability to effectively participate in their town government.

Finding *The Board failed to hold meetings on a monthly basis.*

¹ 25 O.S. § 311(A)(1)

Statute requires a board to “meet regularly at least monthly.”² The Town canceled their Board meetings for January, February, March, July, August, September, October, and December 2018; January, February, March, May, June, July, September, and December 2019; and January, February, and March 2020.

Finding ***Agendas and minutes could not be provided for eight meetings.***

Finding ***The times and dates agendas were posted were not annotated for six meetings.***

Finding ***Six meeting minutes did not adequately list the presence or absence of board members and three did not clearly show all matters considered and actions taken.***

Finding ***Two meeting minutes did not adequately list votes of each board member.***

As noted by these findings, the audit revealed consistent and concerning gaps in the documentation and statutory compliance of board meetings. Specifically, agendas and minutes were missing for eight meetings, and numerous others lacked critical information such as posting times, board member attendance, recorded actions, and individual votes. These deficiencies undermine transparency, public trust, and the board’s ability to demonstrate that Town business was properly conducted.

In summary, the Board should take immediate corrective actions to bring its meeting documentation practices into compliance with legal requirements. This includes implementing standardized procedures, training responsible personnel, and adopting tools for accurate and consistent recordkeeping. Proactive steps to improve transparency and accountability will help prevent future issues, ensure legal compliance, and reinforce public confidence in the Board’s governance.

Open Records Act

Finding ***The Town violated the Open Records Act by not responding to requests in a timely manner.***

It was identified that two open records requests were received by the Town. Regarding one of these requests, the mayor and town clerk provided conflicting information. The mayor stated that the records had been provided, while the town clerk indicated she was unable to fulfil the request.

According to the clerk, she did not respond to the requester until May 2022. Her response explained that she was unable to fulfill the entire request because the records were unavailable for public inspection due to the lack of a town office, scanner, and/or copier. Notably, this response was not issued until after the initiation of this audit. Town records should be maintained in accordance with statutory requirements,³ in a secure location and in a manner that ensures they are available for public inspection as needed.

² 11 O.S. § 12-107

³ 11 O.S. § 22-131,132; 51 O.S. § 24A.4

Additionally, the Town did not maintain a log of records requests or their fulfillment, nor did it establish a fee schedule. Although not required by law, it is recommended that the Town implement a records-request log to document when requests are received, when and how they are fulfilled, and any fees to be charged.

Objective 2

Town Election

Petition Objective *Determine if the April 6, 2021, town election was conducted in accordance with statute and whether the appropriate number of trustees were elected.*

The Articles of Incorporation, county election board documentation, as well as the Town website indicated that the Town should have three trustees. However, a Town ordinance explicitly stating the number of trustees that should be elected could not be located.

Finding *The election was improper but was not challenged within the statutory authorized three business day period.⁴*

Finding *Two individuals improperly signed the poll book attesting they were registered with the county election board at an address located within the geographical boundaries of the municipality in violation of statute⁵ and a third individual signed in twice.*

Finding *The number of votes cast in both the board and clerk/treasurer races exceeded the number of registered voters present.*

The election sign-in sheet listed 30 names and addresses; however, one individual signed in twice, and two signed in individuals were not on the Grady County registered voter list.⁶ Of the 30 sign-ins, only 27 were confirmed as eligible voters.

Despite this, 29 votes were cast in the board race resulting in a 15-14 outcome and 28 votes were cast in the clerk/treasurer race resulting in a 17-11 outcome. This indicates that ineligible votes were cast in both elections.

According to statute,⁷ any person nominated for municipal office may contest the results by filing a written petition with the district court by 5:00 p.m. on the third business day following the election. No evidence was found to indicate that the April 6, 2021, elections were contested within the allowed timeframe. As a result, the election outcomes remain valid.

Objective 3

Expenditures

Petition Objective *Audit the General Fund and Waste Management bank accounts to determine whether expenditures were appropriate, properly approved, and adequately documented.*

⁴ 11 O.S. § 16-310

⁵ 11 O.S. § 16-307

⁶ One of these individuals stated that they did not cast a vote.

⁷ 11 O.S. § 16-310

General Fund Bank Account

A total of 78 purchases made from the General Fund during the audit period were reviewed. They consisted of 56 food-related purchases and 22 other miscellaneous purchases. None of the transactions reviewed met the threshold requiring a competitive bid process.

On June 30, 2020, the General Fund bank account had a balance of \$549,623; as of June 30, 2024, the balance was \$504,531.

Finding *The Town does not utilize a purchase order system and does not encumber funds prior to making purchases.*

None of the transactions tested were encumbered as required by 62 O.S. § 310.1. This statute mandates that purchase orders be established and funds encumbered before a financial commitment is made. Statute states in relevant part:

Unless otherwise provided by ordinance, officers, boards, commissions and designated employees of cities and towns, hereinafter referred to as the purchasing officer, having authority to purchase or contract against all budget appropriation accounts as authorized by law shall submit all purchase orders and contracts prior to the time the commitment is made...

Although none of the transactions reviewed were properly encumbered, 12 of the purchases were approved by the Board prior to the purchase.

Finding *None of the 78 payments reviewed were formally approved or ratified by the Board. Additionally, receipts or invoices were not provided for five of the expenditures, totaling \$1,812.11.*

The following five food-related expenditures lacked proper documentation; no receipt or invoice could be provided. Neither individual food purchases nor the related payments were submitted to or approved by the Board.

Summary of Unsupported Food-related Purchases			
Check No.	Payee	Support	Amount
2816	Super C	No receipt/handwritten note only	\$159.79
2846	Tammie Harden	No receipt/handwritten note only	\$622.94
2946	Super C	Cash transaction noted as "Easter Egg Money"	\$100.00
3062	Cash Saver	No receipt or note	\$702.65
3065	Cash Saver	No receipt/handwritten note only	\$226.73
Total			\$1,812.11

Finding *Due to a lack of adequate documentation, it could not be determined whether 58 of the 78 expenditures tested served legitimate municipal purposes.*

Of the 58 transactions lacking adequate documentation, 51 were related to food purchases. Although receipts were provided, there was no supporting documentation to demonstrate the municipal purpose of these expenditures. While Board meeting minutes indicated general approval to restart the town-funded "senior meals" program, *this approval did not constitute specific authorization for individual food purchases.*

PAID
2-23-20
Cash Saver
\$226.73
CR# 3065
Food & Supplies

Documentation for 6 of the 58 transactions included a handwritten note for support. A handwritten note is not adequate support for a municipal purposed expenditure.

Solid Waste Management Account

Finding *Purchase made for Solid Waste Management purposes were not properly encumbered and the Board did not vote to approve or ratify any expenditures paid from the Solid Waste bank account.*

Payments made out of the Solid Waste Management bank account included a monthly \$200 payment made to the clerk of the rural water district for processing trash payments and payments made to the solid waste disposal vendor. No improper \$200 payments were noted and the payments for solid waste disposal appeared appropriate and for Town purposes. However, just as with the General Fund, none of these expenditures were properly encumbered and none of the payments were approved or ratified by the Board.

Other Issues

Finding *Two \$500 payments, described as scholarships, were issued without Board approval, one to a relative of the mayor and the other to a relative of an individual performing services for the Town.*

This situation presents a potential conflict of interest, as funds were awarded to individuals closely connected to both a member of the Board and a person working on behalf of the Town, without proper authorization. According to the memo lines on the checks, one payment was made directly to the son of Natalie Harrington, the Grady County Rural Water District #3 (RWD) secretary, who is responsible for collecting trash revenue for the Town. The other payment was issued to Oklahoma City Community College on behalf of the mayor's niece.

Finding *Former Town Clerk Charlene Brown provided the mayor with signed blank checks.*

According to Brown, the checks were signed and given to Mayor Donna Thornburg in advance because Brown was unaware of the amounts the mayor intended to spend. These checks were used to purchase food for the senior citizen dinners. This practice bypassed proper financial controls and increased the risk of unauthorized or inappropriate expenditures.

No Finding *The \$2,000 withdrawal and subsequent redeposit into the Solid Waste Management bank account was the result of a bank error.*

An allegation was made that Natalie Harrington, the RWD secretary, withdrew \$2,000 from the Solid Waste Management bank account and did not return the funds for several months. According to Harrington, the RWD had requested the bank to transfer \$2,000 from the RWD Operations and Maintenance Account to the RWD Savings Account. The bank mistakenly transferred the funds from the Town's Solid Waste account instead.

Bank records confirm a \$2,000 withdrawal from the Solid Waste account on November 12, 2021, and a corresponding deposit on February 17, 2022, with a notation indicating the deposit was to correct a prior withdrawal from the wrong account.

Additionally, signatory cards obtained directly from the bank showed that Harrington was not an authorized signatory on the Solid Waste Management Account, making it unlikely she could have accessed or withdrawn funds from the account.

Objective 4

Revenue

Petition Objective *Determine if cash payments were collected, and if so, whether they were receipted and deposited in accordance with statute.*

Citizens desired a review of the Town's cash revenue. Particularly fees collected for the rental of the Community Center, donations for senior meals, and trash service collections.

Community Center Rental and Senior Meals Donations

Finding *More than \$3,000 in cash received from Community Center rentals and senior meal donations was not deposited into any Town bank account. Instead, rental revenue was treated as petty cash and spent without formal approval or oversight by the Town Board.*

The Town failed to deposit any of the funds received for the rental of the community center nor did they deposit donations received for providing senior meals. According to interviews, donations collected during senior meals, typically less than \$50 per meal, were used to pay cooks directly. The Town did not maintain records of these donations, and no documentation was available to confirm the amounts collected or disbursed.

While ledgers were provided showing revenues and expenditures from the petty cash fund, there was no way to verify whether all rental receipts were included in the fund or whether all petty cash expenditures were for legitimate Town purposes.

Utility Services

No Finding *Trash services collections were appropriate.*

All payments made for water and trash fees were collected directly by the RWD. Each month, the RWD issued a check to the Town for the Town's trash collection portion.

The RWD operates independently from the Town, hence its internal operations and bank accounts fall outside the scope of this audit. Whether the RWD collected and deposited funds

appropriately is not relevant to the Town, as the Town received the correct trash payments in a timely manner.

Deposits

Finding *The Town failed to make daily deposits as required by statute.*

Between July 2018 and December 31, 2020, only seven deposits were made into the Town's General Fund bank account. In some cases, checks were held for up to four months before being deposited, which is a direct violation of 11 O.S. § 12-110, which requires that all municipal funds be deposited daily.

Town officials seemed unaware of this statutory requirement. Failure to make timely deposits significantly increases the risk of a misappropriation or loss of funds. To ensure accountability and compliance with state law, all monies received by the Town should be deposited daily into a board-approved depository account.

Objective 5

Contracts

Petition Objective *Determine the appropriateness of contracts with the town's attorney and with Vickers Construction.*

Vickers Construction Contract

No Finding *No contract was entered into with Vickers Construction. Therefore, there was no contractual violation.*

The Public Competitive Bidding Act, 61 O.S. §103 Sections C and D states in part:

Other construction contracts for the purpose of making any public improvements or constructing any public building or making repairs to the same for Fifty Thousand Dollars (\$50,000.00) or less shall be let and awarded to the lowest responsible bidder by receipt of written bids or awarded on the basis of competitive quotes to the lowest responsible qualified contractor.

Other construction contracts for less than Five Thousand Dollars (\$5,000.00) may be negotiated with a qualified contractor. Work may be commenced in accordance with the purchasing policies of the public agency.

As per May 12, 2020, board minutes, the Town obtained road repair bids from two companies, Vickers Construction and Chatham Dozer Services; Vickers was the successful bidder with a bid of \$40,100. However, Vickers Construction confirmed that the Town never entered into a contract with them. A review of General Fund bank statements did not yield any checks payable to Vickers Construction between May and December 2020.

The Town provided the Vickers Construction bid but was unable to locate the Chatham Dozer Services bid.

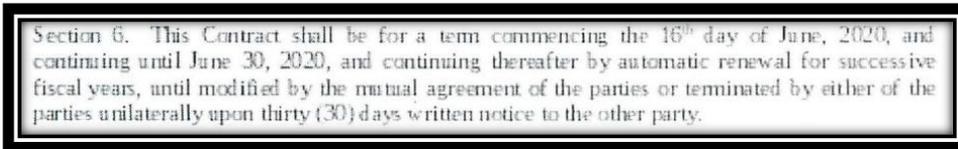
Attorney Contract

No Finding *The original contract with the Town attorney was properly board approved.*

There is no statutory requirement for municipalities to solicit bids for professional service contracts, including legal services. Additionally, the Town had no ordinance or policy mandating competitive bidding for such contracts.

According to David Perryman, who served as the Town attorney at the time, he provided two versions of the legal services contract identical in terms except for the name of the law firm. This change was due to Perryman switching firms in October 2020.

The initial contract was approved by the Board during its June 16, 2020, meeting. It was signed by the mayor and became effective immediately, covering the period from June 16 through June 30, 2020, with automatic renewal for future fiscal years.



Section 6. This Contract shall be for a term commencing the 16th day of June, 2020, and continuing until June 30, 2020, and continuing thereafter by automatic renewal for successive fiscal years, until modified by the mutual agreement of the parties or terminated by either of the parties unilaterally upon thirty (30) days written notice to the other party.

The Board agenda for October 12, 2021, included an item to review and take action on a revised attorney contract; however, the corresponding meeting minutes were not available for review. The November 8, 2021, minutes indicated that the discussion of the attorney contract was tabled, and although the December 21, 2021, agenda included an item to discuss hiring a town attorney, no minutes were provided for that meeting either.

These agenda items appear to relate to updating the attorney contract to reflect the new law firm with which Perryman was affiliated. While the original contract was properly approved by the Board, there is no evidence that the revised contract, which was with the same attorney, just a different firm, was ever formally approved during the audit period, nor was a signed copy of the updated contract provided.

DISCLAIMER

In this report, there may be references to state statutes and legal authorities which appear to be potentially relevant to the issues reviewed by the State Auditor & Inspector's Office. This Office has no jurisdiction, authority, purpose, or intent by the issuance of this report to determine the guilt, innocence, culpability, or liability, if any, of any person or entity for any act, omission, or transaction reviewed. Such determinations are within the exclusive jurisdiction of regulatory, law enforcement, prosecutorial, and/or judicial authorities designated by law.

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