



Western Heights Public School District

Central Administrative Office | Office of the Superintendent

8401 SW 44th Street, Oklahoma City, Oklahoma 73179

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Western Heights Public Schools Response to the State Forensic Audit

On December 11, 2025, the Oklahoma State Auditor & Inspector released a forensic audit of Western Heights Public Schools (WHPS) covering FY2020–FY2021.

This audit was initiated by both a citizen petition and a request from the Oklahoma State Department of Education and focuses on past financial and operational practices under prior boards of education and the former superintendent.

The issues addressed in the report occurred before the State Board of Education’s intervention in the summer of 2021.

When the State Department of Education stepped in, WHPS was in an openly acknowledged state of crisis, documented at the time as suffering from:

- Lack of leadership, direction, and accountability
- Significant breakdowns in financial controls and recordkeeping
- Payroll errors, unpaid taxes, and unresolved IRS obligations
- Lack of board governance and goal-setting
- Severe personnel shortages and inability to recruit/retain staff
- Unsafe or poorly maintained buildings and transportation
- Gaps in communication, compliance, and student services

State Auditor’s Findings

The State Auditor’s findings and discussions with the district make several critical points that the public deserves to understand clearly:

- Many petition items arose from heightened concern over student welfare and staff treatment; however, they lacked evidence when records were fully examined.
- The auditors found no evidence of intentional fraud. Instead, they documented a pattern of failing to perform basic duties, poor documentation, and lack of internal controls under the former administration.
- In several areas, such as child nutrition, overtime allegations, and aspects of the activity fund, the auditors reported no significant misuse of funds beyond poor or missing documentation.



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- Payroll deductions, IRS payments, and “Positive Pay” issues stemmed from years of clerical and process breakdowns, including hundreds of unprocessed checks, drawers of unmailed payments, and unreconciled accounts. These systems have since been rebuilt, reconciled, and placed under strict controls.

Taken together, these conclusions reinforce what the State Department of Education documented in 2021: Western Heights was suffering from serious mismanagement and organizational breakdown, not intentional wrongdoing. The district required a full structural rebuild, and that is exactly what the current administration has been executing.

Summary of Objectives with Findings & District Corrective Actions

In addition to the broad transformation already underway, Western Heights has prepared formal Corrective Action Plans aligned to each objective where the State Auditor issued a *Finding*. Below is a concise summary of those findings and our responses.

Note: All findings relate to actions of prior governance and administrative teams. Corrective actions below describe the systems now in place under the current administration.

Objective 1 – Child Nutrition

Key Findings (Historical):

- The audit found no evidence of misspent Child Nutrition funds.
- Allegations in the original petition were not supported by documentation.
- The primary issue identified was incomplete or inconsistent documentation during the period reviewed, not misuse or fraud.
- Instances where meals were not served (during a short closure period) resulted in no improper reimbursements and showed no fiscal loss to the district.

Current Corrective Actions:

- Child Nutrition documentation processes have been standardized, including production records, meal counts, and reimbursement submissions.
- The district now follows strict USDA and SDE reporting requirements, with multi-step internal review before claims are submitted.



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- Staff have been retrained on compliance expectations, record retention, and daily documentation protocols.
- Monthly internal audits are conducted to ensure accuracy, timeliness, and proper coding of Child Nutrition revenues and expenditures.

Objective 2 – Attorney & Consulting Services

Key Findings (Historical):

- Mathematical errors and lack of detailed invoices led to an overpayment of \$1,389 to one law firm.
- A portion of legal expenses related to litigation against the State Department of Education was incurred before the Board formally authorized the lawsuit.

Current Corrective Actions:

- All professional service invoices (including legal) are now reviewed by both Finance and Administration for accuracy and detail prior to payment.
- Legal engagements must be approved by the Board in open session.
- No litigation or appeal may be filed on behalf of WHPS without prior Board action and documented authorization.

Objective 3 – Activity Fund

Key Findings (Historical):

- Event ticket sales were not consistently documented with beginning/ending ticket numbers and cash on hand.
- Yearbook vendors experienced delayed payments due to poor cash-flow management within the yearbook sub-account.

Current Corrective Actions:

- A standard gate-report form is now required for all events, including ticket ranges, head counts, and cash counts, and must be signed by two staff members.
- Yearbook purchases must now be prepaid by students or funded through approved encumbrances before orders are placed, eliminating prior delays to vendors.

Objective 4 – Donations



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Key Findings (Historical):

- A \$20,000 Hobby Lobby donation in 2019 was not spent according to the donor's written designation; the full amount was used for an attendance initiative instead of multiple specified programs.

Current Corrective Actions:

- All donations must now be accompanied by a written donor intent form. Funds are coded to specific sub-accounts that match that intent.
- Any proposed change in donor use requires written approval from the donor and Board acknowledgment.
- Communication with major partners, including Hobby Lobby, has been restored, and the district now provides annual impact summaries for designated gifts.

Objective 5 Overtime Payments

Key Findings (Historical):

- Allegations in the petition claimed that select administrators were improperly paid overtime.
- During the audit, no individual staff, administration, or petitioners could identify any specific administrator who allegedly received improper overtime.
- The Auditor found no evidence of overtime being improperly paid to administrative staff.
- The underlying issue was the complete absence of a systematic method for documenting or validating overtime inquiries under the former administration, contributing to confusion and rumors.

Current Corrective Actions:

- WHPS now maintains a centralized timekeeping and leave-tracking system for all employees, ensuring accurate and auditable records.
- All exempt and non-exempt employee classifications have been reviewed and updated to ensure compliance with FLSA requirements.
- Administrators (exempt employees) cannot receive overtime; this is now reinforced through board policy, HR training, and payroll review protocols.
- Any compensation adjustments must be pre-approved by HR and the Superintendent and processed through documented workflows.
- Annual HR/payroll audits are conducted to confirm compliance and prevent misinformation or undocumented payment practices.



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Objective 6 – Payroll Deduction Processing

Key Findings (Historical):

- Payments to vendors such as American Fidelity, OEA, WHEA, and others were delayed for months, not due to lack of funds but due to failures in processing and mailing checks.
- 207 checks totaling \$243,607 were returned unpaid because Positive Pay approvals were not completed.
- IRS filings for prior years were delayed, resulting in penalties and interest.

Current Corrective Actions:

- Payroll deductions are now remitted electronically (EFT) on a set monthly schedule, monitored by both Payroll and Finance.
- Positive Pay is reviewed daily by designated staff, with backup personnel assigned to prevent lapses.
- The district has worked with tax counsel to resolve historical IRS liabilities, and all required filings are now current and tracked in a compliance calendar.
- These process changes are documented in written payroll and treasury procedures and reviewed annually.

Objective 7 Employee Overpayments

Key Findings (Historical):

- The district lacked effective controls to ensure employees were paid according to contract; 16 employees in the sample experienced significant over- or under-payments.
- Several contracts were missing required signatures or could not be located.
- Repayments from overpaid staff were not deposited promptly.

Current Corrective Actions:

- Payroll is now reconciled to signed contracts at the start of each year and after any contract change.
- A standard contract-tracking system ensures all certified and support contracts are signed, scanned, and stored in both HR and Finance.
- Overpayments, when they occur, follow a written recovery process (notification, repayment plan, and timely deposit), and underpayments are corrected immediately with written documentation.



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Objective 8 School Bus Bonds

Key Findings (Historical):

- The petition asserted concerns about the issuance of bonds used to finance school bus purchases.
- The State Auditor did not identify misuse of bond funds; however, documentation around the bond issuance process and supporting records from prior leadership was disorganized, incomplete, or difficult to verify.
- The audit reinforces that the lack of internal controls and poor record retention practices under former administrations created unnecessary confusion and hindered transparency.

Current Corrective Actions:

- WHPS engages a municipal bond advisor and legal counsel for all bond issuances to ensure strict compliance with state statutes and financial reporting requirements.
- All bond-related documents including resolutions, ballots, purchase justifications, and expenditure logs are now digitally archived and stored in accordance with state retention laws.
- Expenditures from bond funds must follow a pre-encumbrance verification process, confirming that purchases (including buses) align with voter-approved purposes.
- Bond fund activity is reviewed by the Director of Finance and Chief Operations Officer and reported to the Board.
- The district now implements a post-issuance compliance checklist to monitor spending, timelines, and required disclosures to maintain transparency and alignment with community expectations.

Objective 9 Credit Card Expenditures

Key Findings (Historical):

- The district could not provide documentation for nine Sam's Club transactions totaling \$2,204.

Current Corrective Actions:

- All purchasing card/charge account transactions now require itemized receipts and a completed purpose/coding form before payment is approved.
- Missing documentation triggers an automatic hold and follow-up; unresolved purchases are denied or repaid by the responsible employee.



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Objective 10 – Superintendent Hiring/Contract Issues

Key Findings (Historical):

- The former superintendent was appointed while still an active board member.
- The contract and later renewals were never properly placed on agendas, voted on, or approved.

Current Corrective Actions:

- Superintendent contracts, and any amendments are now placed on Board agendas, discussed, and voted on in open session with clear documentation.
- The district has adopted board policy revisions and training to ensure strict compliance with Open Meeting and conflict-of-interest statutes.
- Current superintendent compensation is clearly defined by a valid Board-approved contract and reported transparently.

Objective 11 – Purchasing & Bid Procedures

Key Findings (Historical):

- Some purchases were not encumbered before ordering; some were not approved by the Board.
- Required receipts, signatures, and non-kickback affidavits were missing or incomplete.
- Documentation of required bids was missing for several high-dollar purchases.

Current Corrective Actions:

- All purchases must now have a proper purchase order and encumbrance before goods or services are ordered.
- The district uses a centralized purchasing workflow in its financial software that will not issue payment without required documentation.
- A bid log is maintained for all purchases at or above bid thresholds, including quotes, bid tabulations, and Board approvals, and is subject to periodic internal review.

Objective 12 – Review of Independent Auditor Findings

Key Findings (Historical):



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- The district failed to correct a key FY2020 audit finding on reconciliations and did not fully resolve certain prior audit comments, prolonging problems with Activity Fund reconciliation and timeliness.

Current Corrective Actions:

- The district now prepares a formal, Board-reviewed Corrective Action Plan for every independent audit finding and comment.
- Responsibility and timelines for each corrective action are assigned to specific staff, and progress is reviewed by the superintendent and Director of Finance.
- FY2022 and FY2023 audits show substantial improvement in timeliness, reconciliations, and resolution of prior findings.

Objective 13 – Superintendent’s Logins into WAVE & Single Sign On

Key Findings (Historical):

- The former superintendent’s Single Sign-On account was accessed multiple times after his certificate was suspended and before the account was deactivated.

Current Corrective Actions:

- WHPS now has a formal onboarding and offboarding checklist that includes immediate updates to all state and local system access when an administrator changes status.
- The superintendent’s SSO access is monitored, and only authorized staff may request changes, with written confirmation kept on file.

Objective 14 – Inventory & Asset Management

Key Findings (Historical):

- The district did not maintain complete inventory records or conduct required physical inventories for certain equipment, including higher-value items and federal-funded assets. Some items were missing from records or not tagged.

Current Corrective Actions:

- A districtwide asset management system is now in place for technology, vehicles, and equipment meeting inventory thresholds.



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- All qualifying assets are tagged, assigned, and tracked, with annual physical inventories and required bi-annual counts for federal assets.
- Loss/theft protocols and reporting are formalized, including parent/student accountability for checked-out devices.

Objective 15 – Bank Reconciliations

Key Findings (Historical):

- Treasurer’s reports, warrant registers, and reconciliations were often not presented or were incomplete.
- Activity Fund reconciliations were late, inaccurate, or used “receipts in transit” as balancing items instead of resolving errors.

Current Corrective Actions:

- All bank accounts (General, Building, Child Nutrition, Activity, etc.) are now reconciled monthly and reviewed by the Director of Finance and Superintendent.
- Treasurer’s reports, including reconciliations and warrant registers, are presented at every regular Board meeting.
- Activity Fund deposits and transfers are verified monthly; mis-codings are corrected.

Objective 16 – Chief of Staff’s Use of Sick Leave

Key Findings (Historical):

- The audit found that the former Chief of Staff used a substantial amount of sick leave, then later separated from the district.
- Documentation provided to the Auditor showed inconsistencies in leave accounting, return-to-work timelines, and payout/compensation records under the prior administration.
- The State Auditor noted that records were incomplete and that WHPS lacked clear policies or systems at the time to track high-level administrative leave, verify usage, or document separation agreements.
- The audit highlighted the need for improved HR documentation, separation procedures, and leave-usage oversight.

Current Corrective Actions:



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- WHPS has implemented a districtwide electronic leave-tracking system for all personnel, including administrators, ensuring accurate, real-time documentation.
- All extended leave situations now require:
 - Medical documentation (when appropriate),
 - Formal HR approval, and
 - Superintendent review.
- District policy for Administrative employees now includes clearly defined leave provisions, payout rules, and expectations for reporting and accountability.
- Separation agreements must be approved by the Superintendent, documented in writing, and stored in the employee's digital personnel file.
- HR, Payroll, and Finance now conduct a three-way cross-check at the time of employee separation to reconcile final pay, leave usage, and contract obligations.
Annual HR compliance reviews verify leave accuracy and ensure ongoing adherence to policy.

Objective 17– Potential Payments to Board Members's Wife

Key Findings (Historical):

- The audit investigated allegations that the district made improper or undisclosed payments to the wife of a former board member. The audit concluded there were no payments made.

Current Corrective Actions:

- State law prohibits employing persons related to a board member within the second degree by affinity or consanguinity (which explicitly includes spouses) except for a few narrow exceptions (e.g., substitute teachers, certain small districts that adopt a policy).
- Western Heights policy on fiscal management prohibits employees/board members from certain financial relationships, disclosures, and requires board/superintendent approval for employees connected to vendors relevant to conflicts and contracting involving board member relatives.



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Actions Taken by the Current WHPS Administration (2022–Present)

Beyond the objective-specific corrective actions above, Western Heights Public Schools has undergone a comprehensive transformation. Under the new board, new superintendent, new executive leadership team, and with the support of employees, parents, and community members, WHPS has taken decisive action in every area that was previously broken.

- Rebuilt Financial Integrity-Modernized accounting systems, reconciled past activity, strengthened internal controls, and restored trust with vendors and donors.
- Stabilized Leadership & Governance -Restored a functioning five-member board, clarified roles, and tied goals and evaluations to student outcomes.
- Improved Safety, Facilities & Operations- Addressed deferred maintenance and security gaps and launched major community-approved bond projects in 2024 and 2025.
- Strengthened Academics & Student Services- Enhanced curriculum, instructional support, and student services, including trauma-informed and multilingual supports.
- Improved Staff Relations & Culture - Stabilized hiring, onboarding, evaluation, and payroll processes, while rebuilding morale and pride in WHPS.

This work is documented in the district’s Strategic Plan and ongoing evaluations of district leadership and systems.

Our Commitment Going Forward

We recognize that a state audit is a serious matter of public trust. Families and taxpayers deserve facts, not speculation, and our district is firmly committed to:

- Full transparency
- Clear, timely communication
- Responsible stewardship of every public dollar
- Continuous improvement of financial and operational systems

The issues identified in this audit do not reflect the work, ethics, or values of the current administration, the current board, or the hundreds of staff members who serve our students every



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day. Western Heights Public Schools in 2025 is not the same district it was in 2020 or 2021. The systems, leadership, culture, and expectations have fundamentally changed, and that progress continues every day.

For media inquiries, please contact:

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