TOWN OF WASHINGTON

Forensic Audit

July 15, 2026

Cindy Byrd, CPA
State Auditor & Inspector

TOWN OF WASHINGTON

FORENSIC AUDIT

July 15, 2026

Executive Summary
(Key Findings)

Key Findings

Expenditures (*Page 3*)

Susan Noel (Noel), the Town of Washington's (Town) former town/clerk treasurer, misappropriated $676,368 in Town funds. The transactions included checks, debit card purchases, ACH transfers, ATM withdrawals, along with electronic payments to credit card accounts, loan accounts, and other vendors.

Noel also altered check payee and vendor identification information on bank statements she provided to the State Auditor & Inspector's Office (SA&I) in an effort to conceal the actual recipients of Town funds and the true nature of the related disbursements.

Paul Aday misappropriated $705 in Town funds by making five unauthorized purchases with his Town-issued debit card.

Payments to Employees and Payroll Issues (*Page 11*)

Between July 1, 2020, and June 30, 2024, unauthorized payments totaling $70,516 were made to employees. These payments occurred without Board approval or supporting documentation.

Between February 26, 2021, and August 2, 2022, Noel received four checks from the Cemetery Fund totaling $7,000. She performed no documented cemetery-related duties.

In September and October 2022, four employees received unauthorized payments totaling $7,851 through checks that resembled their normal payroll amounts.

All of the above noted employee payments were made by check outside of the ADP payroll system and not reported for payroll tax withholding purposes or included in W-2's.

In December 2023, duplicate payroll payments, totaling $9,194, were made to all employees through the ADP payroll system. These payments were not Board authorized, reversed, nor recovered from employees.

From 2012 through 2019, Noel failed to submit payroll tax withholdings to the Internal Revenue Service (IRS), resulting in unpaid payroll taxes, interest, and penalties totaling $176,887.

Executive Summary
(Key Findings)

Payments to Employees and Payroll Issues (Continued))

Noel entered into an Agreement with 20/20 Tax Resolution, Inc., a tax representation firm, without the Board's knowledge or approval, resulting in unauthorized payments totaling $210,400. None of these funds went towards the amount owed the IRS.

Utility Revenue (***Page 17)***

Utility cash collections were not fully deposited, resulting in a misappropriation of Town revenue exceeding $72,656

Cemetery (Page 20)

Of $74,800 in Cemetery lot sales, only $52,600 could be traced to bank deposits. For the remaining $22,200, it could not be determined if the revenue was collected or, if collected, if it was deposited.

Volunteer Fire Department (Page 23)

Volunteer Fire Department (VFD) financial activities were conducted outside of Board and Town authority and were not in compliance with statutes. The Town had no oversight of the VFD bank accounts and fire department financial transactions were not reported to, nor approved by, the Board.

Other Issues (Page25)

Noel falsified financial reports presented to the Board concealing a significant portion of the Town's improper expenditures from the Board's oversight.

Between July 1, 2020, and July 31, 2024, the Town expended a total of $3,254,275. Of that amount, $1,022,412 or approximately 31% of disbursements, were determined to be fraudulent or unauthorized.

Classification	Amount
Fraudulent	$741,405
Unauthorized Payroll/Benefits	$70,607
Unauthorized Tax Resolution Contract	$210,400
Total	$1,022,412

OKLAHOMA
Office of the State Auditor & Inspector

Cindy Byrd, CPA | State Auditor & Inspector

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TO THE TOWN BOARD OF TRUSTEES OF THE TOWN OF WASHINGTON

Presented herein is the forensic audit report of the Town of Washington. 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 this service to the taxpayers of Oklahoma is of utmost importance.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our office during our engagement.

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

Sincerely,

Cindy Byrd

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR

Town of Washington

Forensic Audit Report

Why This Audit Was Performed

The audit of the Town of Washington (Town) was initiated at the request of the Town Board of Trustees (Board) in accordance with 74 O.S. § 227.8. The Board raised concerns regarding the management of public resources under the former clerk/treasurer and the former Town administrator. The audit focused on the Town's financial operations for the period of July 1, 2019, through June 30, 2024; in some instances, transactions outside of this time period were included for review.

The specific objectives for the audit included a review of expenditures including debit cards, credit cards, and any other charge accounts or indebtedness, and a review of the collection and deposit of revenue, along with related supporting documentation.

A detailed analysis of bank records, receipts, invoices, electronic utility payment activity, payroll, vendor records, cemetery records, and detailed interviews with staff and Board members was completed. When necessary, records were obtained directly from financial institutions and third parties.

Background

The Town of Washington, population 673,[1] is organized under the statutory Town board of trustee's form of government as outlined in 11 O.S. § 12-101 et seq. The Town is governed by a Board which is elected at large without regard to their place of residence within the corporate limits of the Town. Board members are elected for a four-year term and elect a mayor from their members.

The Board also serves as the board for the Washington Works Authority (Authority). The Authority is a public trust established under 60 O.S. §§ 176 *et seq.* and provides utility services to approximately 350 customers.

The Town conducts a range of municipal operations, including street maintenance, general government functions, public safety, and other services funded through public revenues.

The Town's financial operations were primarily administered by the Town Clerk/Treasurer Susan Noel (Noel) and the Town Administrator Paul Aday (Aday). In their respective positions they exercised substantial control over the Town's day-to-day operations. For most of the audit period, in addition to Noel and Aday, the Town employed a staff of four individuals: Noel's daughter Kasey Lesher (K. Lesher) the utility billing clerk, Noel's son-in-law T.R. Lesher the

[1] As of the 2020 U.S. Census.

Town's water operator and maintenance worker, and two police officers, Rubin Ruiz, Jr. and Larry Watts.

Bank records reflected that Noel and Aday were the sole signatories on the Town's bank accounts[2] from April 18, 2008, through July 18, 2024, the date Noel was terminated.

Noel served in her role as town clerk with financial oversight of the Town for approximately 17 years, from 2007 through July 2024, while Aday was employed by the Town for approximately 31 years, from 1993 through September 2024. The evidence established that Noel and Aday exercised extensive authority over Town finances.[3]

The concentration of financial responsibilities among a small number of individuals, combined with extremely limited Board oversight created an environment in which unauthorized transactions and fraudulent expenditures occurred and remained undetected for an extended period.

On July 17, 2024, the Board terminated Noel's employment during a special meeting and subsequently established new bank accounts and authorized users to restore oversight and control of Town funds. Aday was terminated on September 24, 2024. T. R. and Kasey Lesher resigned their positions with the Town on May 14, 2026.

Board Oversight

The issues addressed in this report show that the Town suffered major financial losses at the hands of its former employees. Although these losses are the responsibility of the alleged perpetrators, the Board also bears responsibility for failing to provide the oversight needed to protect public funds.

Several trustees asserted they were unaware of the unlawful expenditures, improper employee compensation, and poor oversight of revenue collections. Even though several of the questionable transactions appeared to have been purposefully hidden from the oversight of the Board, timely review of bank statements, check registers, or monthly expenditure reports would have revealed many of the questionable transactions. If those documents and records were not routinely presented to the Board, the Board had a duty to demand them and hold employees accountable.

However, it is important to note that not all trustees responded in the same manner. Trustee Joel Siria and former Trustees Duane Branham and Kara Cook raised concerns about the Town's financial practices and sought access to the financial documents and records of the Town. Noel and Aday resisted in providing those documents.

In a small town, the lack of limited staff can make it difficult to separate financial duties. That makes strong Board oversight even more important. Although some trustees attempted to strengthen oversight, the Board as a governing body failed to provide the level of oversight needed to protect Town assets and is ultimately responsible for safeguarding the Town's finances. The Board bears responsibility for the financial welfare of the Town.

[2] The Town's Volunteer Fire Department held bank accounts for which Aday and Noel did not have signing privileges.
[3] The audit period was July 1, 2019, through June 30, 2024. Some transactions reviewed fall outside of this period.

Expenditures

Banking Records

Prior to the Board's formal request for an audit, members of the Board and several citizens expressed concerns to the State Auditor & Inspector's Office (SA&I) regarding the Town's financial management and lack of financial oversight. Some members of the public who attended Board meetings questioned the absence of regular financial reports, independent audits, and the limited financial information available to the public.

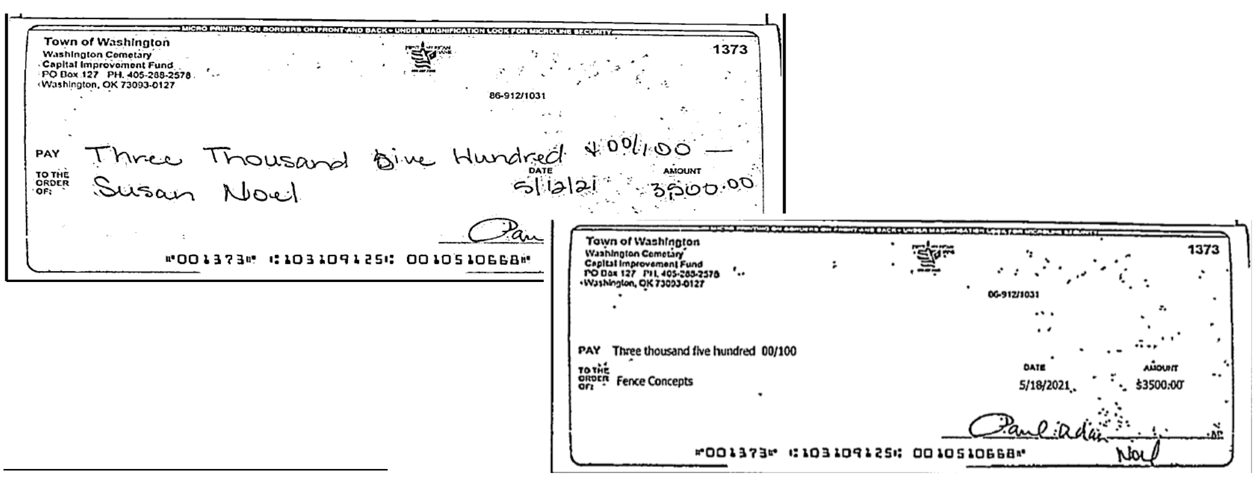
In response, concerned citizens submitted Open Records requests seeking financial records and bank statements from Noel. Noel failed to produce the requested records in a timely manner, repeatedly provided excuses for the delays, and failed to fully cooperate with the requests. SA&I initially became involved in an effort to facilitate communication between Noel and the citizens and to obtain the requested financial records.

Several months after the initial requests, Noel provided SA&I with partial copies of bank statements for selected Town accounts. A preliminary review of the documents did not identify any obvious irregularities. However, after the Board formally requested an audit, SA&I obtained official bank records directly from the Town's financial institution.

Finding ***Noel altered check payee and vendor identification information on bank statements she provided to SA&I in an effort to conceal the actual recipients of Town funds and the true nature of the related disbursements.***

Comparison of the bank records obtained directly from the financial institution with the copies provided by Noel revealed that the submitted statements had been altered significantly. Specifically, payee names and vendor identification information had been modified to conceal the actual recipients of Town funds. The comparison identified 64 altered transactions, 55 electronic payments and nine checks, totaling $62,641.93.[4] These alterations disguised the true nature of the disbursements and concealed the misappropriation of Town funds.

Examples of three check transactions in which Noel altered payee information are presented below.



[4] See full listing at Exhibit 1.

An example of concealed and altered electronic and debit card transactions is shown below.

Actual Bank Statement

1/14	LOWES LAR SYNCB LOWES EPAY 262496605 9900	$1,089.72-
1/15	POS DEB 0817 01/15/21 00940835 AMAZON.COM*H67 AMAZON.COM SEATTLE WA C#**9751	$69.99-
1/15	POS DEB 0812 01/15/21 00937429 AMAZON.COM*XH4 AMAZON.COM SEATTLE WA C#**9751	$167.97-
1/15	POS DEB 0806 01/15/21 00926742 AMAZON.COM*ZQ9 AMAZON.COM SEATTLE WA C#**9751	$341.83-
1/15	PAYPAL INST XFER WWEB	$2,800.00-
1/19	POS DEB 2100 01/17/21 00397929 AMAZON.COM*SX4 AMAZON.COM SEATTLE WA C#**9751	$69.99-
1/19	POS DEB 1143 01/18/21 00000002 AMAZON.COM*JY3 AMAZON.COM SEATTLE WA C#**9751	$72.15-
1/19	POS DEB 0946 01/19/21 00519923 AMAZON.COM*J82 AMAZON.COM SEATTLE WA C#**9751	$73.00-
1/19	DBT CRD 0948 01/16/21 69291347 PAYPAL *PJPUPS 402-935-7733 AR C#**9751	$720.60-
1/19	EUREKA WATER COMPPD TOWN OF WASHINGTON /PAYMENTS	$21.15-
1/20	POS DEB 1008 01/19/21 00000008 AMAZON.COM*9R2 AMAZON.COM SEATTLE WA C#**9751	$16.88-
1/20	DBT CRD 0646 01/19/21 59707716 AT&T*BILL PAYMENT 800-331-0500 TX C#**9751	$312.79-
1/20	ATT PPD Town of Washington Payment	$329.19-
1/20	HEALTH CARE SERVOBPPAYMT 7565652798 TOWN OF WASHING	$3,053.87-
1/22	ADP PAYROLL FEESADP - FEES 2R3Y9 5950790Town Of Washing	$95.55-

Altered Bank Statement

1 14	LOWES LAR SYNCB LOWES EPAY 262496605 9900	$1,089.72-
1/15	POS DEB 0817 01 15/21 00940835 AMAZON.COM*H67 AMAZON.COM SEATTLE WA C#**9751	$69.99-
1 15	POS DEB 0812 01 15 21 00937429 AMAZON.COM*XH4 AMAZON.COM SEATTLE WA C#**9751	$167.97-
1 15	POS DEB 0806 01 15 21 00926742 AMAZON.COM*ZQ9 AMAZON.COM SEATTLE WA C#**9751	$341.83-
15	HOME DEPOT COMM ONLINE PMT WEB	$2,800.00-
1 19	POS DEB 2100 01 17 21 00397929 AMAZON.COM*SX4 AMAZON.COM SEATTLE WA C#**9751	$69.99-
1 19	POS DEB 1143 01 18 21 00000002 AMAZON.COM*JY3 AMAZON.COM SEATTLE WA C#**9751	$72.15-
1 19	POS DEB 0946 01/19 21 00519923 AMAZON.COM*J82 AMAZON.COM SEATTLE WA C#**9751	$73.00-
1 19	DBT CRD 0948 01 16 21 69291347 PROMP PUMPS 401-353-7833 CC#**9751	$720.60-
1 19	EUREKA WATER COMPPD TOWN OF WASHINGTON /PAYMENTS	$21.15-
1 20	POS DEB 1008 01 19 21 00000008 AMAZON.COM*9R2 AMAZON.COM SEATTLE WA C# 9751	$16.88-
1 20	DBT CRD 0646 01 19-21 59707716 AT&T*BILL PAYMENT 800-331-0500 TX C#**9751	$312.79-
1 20	ATT PPD Town of Washington Payment	$329.19-
1 20	HEALTH CARE SERVOBPPAYMT 7565652798 TOWN OF WASHING	$3,053.87-
1 22	ADP PAYROLL FEESADP - FEES 2R3Y9 5950790Town Of Washing	$95.55-

<u>Susan Noel</u>

Detailed testing of Town expenditures was conducted to determine whether Town funds were expended for legitimate municipal purposes. The review included examining bank records, debit card transactions, electronic payments, vendor records, and interviews with current and former Town officials and employees. The findings that follow describe the means used to misappropriate Town funds.

Finding Susan Noel misappropriated <u>$676,368</u> in Town funds.

Noel utilized at least 19 vendors and various financial platforms to misappropriate Town funds. The transactions included checks, debit card purchases, ACH transfers, ATM withdrawals, along with electronic payments to credit card accounts, loan accounts, digital payment platforms and other vendors. Improper expenditures are as follows.

Summary of Noel Expenditures	
Vendor	**Amount**
Bank of America (Visa/MC)	$267,160
PayPal	$191,777
Citi Credit Card	$63,059
Venmo	$30,681
Amazon	$25,979
Marcus by Goldman Sachs	$21,334
Lowe's	$15,035
SOFI	$13,655
First United Debit Card	$9,903
Primis Bank	$9,695
Home Depot	$7,685
ATM Withdrawals	$5,811
Miscellaneous	$3,462
Hibdon Tires Plus	$3,159
Mr. Cooper Mortgage	$2,859
Discover Credit Card	$1,839
Show Mastercard	$1,382
City of Purcell	$999
Shell Service Station	$894
Total	**$676,368**

<u>Bank of America</u>
Town funds totaling **$267,160** were misappropriated through payments made to personal Bank of America credit card accounts belonging to Noel and her spouse. This amount included $185,704 applied to Visa accounts and $81,456 applied to a Mastercard account. Records obtained directly from Bank of America confirmed that the accounts were personal and the payments served no legitimate municipal purpose.

<u>PayPal</u>
Town funds totaling **$191,777** were misappropriated via unauthorized PayPal transactions. The transactions were processed through PayPal accounts associated with Noel and included $169,618 in online transfers and $22,158 in payments made using the Town's debit card.

PayPal records confirmed that Town funds were transferred through the platform to accounts associated with Noel. These transactions were for purchases and payments unrelated to legitimate Town business.

<u>Citi Card</u>
Town funds totaling **$63,059** were misappropriated by paying obligations associated with Noel's spouse's Citi credit card account. Payments were transferred electronically with the exception of one payment for $4,250 made by check.

Venmo

Town funds totaling **$30,681** were misappropriated via electronic transfer and through Noel's Town debit card linked to a Venmo account associated with Noel. The transactions primarily involved payments for the purchase, grooming, transportation, and delivery of dogs. Included in this amount were payments totaling $1,500 to K. Lesher for dog-related services. K. Lesher acknowledged receiving the payments but stated that she was unaware the funds originated from the Town.

Amazon

Based on shipping information and item descriptions, Town funds totaling **$25,979** were misappropriated through an Amazon account associated with Noel.

Records obtained directly from Amazon showed that numerous items purchased with Town funds were shipped to residential addresses associated with Noel, K. and T.R. Lesher, and other family members. The purchases included a memory foam mattress, sectional sofa, coffee and espresso machine, and a cordless vacuum cleaner delivered to a Noel family members' residence, as well as a vibration plate exercise machine, countertop ice maker, four-drawer file cabinet, and electric dog clippers delivered to Kasey and T.R. Lesher's residence.

There were 584 purchases delivered to Noel's home address, 38 purchases delivered to K. and T.R. Lesher's home address, with other purchases being delivered to other family members and to out-of-state addresses. No items were shipped to a Town of Washington address.

Marcus by Goldman Sachs

Town funds totaling **$21,334** were misappropriated via payments to Marcus by Goldman Sachs. Documentation obtained directly from the financial institution confirmed that the accounts were associated with Noel and her spouse. Payments were made from the Town's bank accounts and credited to Noel's Marcus accounts.

Lowe's

Lowe's transactions totaling **$15,035** were identified as misappropriated Town funds. Records obtained from Lowe's and Synchrony Bank verified that the majority of payments made to Lowe's credit accounts were applied to accounts that belonged to Noel.

SoFi Bank

Town funds totaling **$13,655** were misappropriated by making online payments to SoFi Bank accounts associated with Noel. The Town had not established or maintained a SoFi Bank account and records indicated that both Noel and her spouse maintained personal SoFi accounts.

Debit Card Purchases

Noel routinely used her Town-issued debit card, misappropriating **$9,903** by making improper purchases for various personal items. Items or services paid for included wellness and weight-loss products, emergency veterinary medical services, repairs for a vehicle belonging to Noel's spouse, a rental vehicle for Noel, the purchase of a puppy, and the purchase of dog breeding rights.

Town Bank Statement

Debit Transactions

Date	Description	Amount
4/15	DBT CRD 1610 04/14/24 62023476 IN *DEAZ DOODLE RANCH 765-9145807 IN C#**9751	$1,490.65-
4/22	DBT CRD 1059 04/19/24 75974085 IN *DEAZ DOODLE RANCH 765-9145807 IN C#**9751	$1,000.00-

Deaz Doodle Ranch
3284 W Williams Rd
Connersville, IN 47331
info@deazdoodleranch.com
www.deazdoodleranch.com

INVOICE

BILL TO	SHIP TO	
Susan Noel 26313 Cascara Rd. Blanchard, OK 73010	Susan Noel 26313 Cascara Rd. Blanchard, OK 73010	**INVOICE #** 3870 **DATE** 04/13/2024 **DUE DATE** 05/13/2024 **TERMS** Net 30

DATE	ACTIVITY	QTY	RATE	AMOUNT
04/13/2024	**Sale:Puppy Sale for Breeders** Puppy Sale for Breeders Tax Exempt Sale "Boisie" GD Wendy x Ranger	1	950.00	950.00
	Credit Card Service Fee puppy purchase	1	50.65	50.65

PAID

Thank you for joining the Deaz family! Don't forget to join our "DDR Deaz Doodle Ranch Extended Family" Facebook group to share your puppy's journey and learn about others.

SUBTOTAL	1,000.65
TAX	0.00
SHIPPING	490.00
TOTAL	1,490.65
PAYMENT	1,490.65
BALANCE DUE	**$0.00**

Deaz Doodle Ranch
3284 W Williams Rd
Connersville, IN 47331
info@deazdoodleranch.com
www.deazdoodleranch.com

INVOICE

BILL TO	SHIP TO	
Susan Noel 26313 Cascara Rd. Blanchard, OK 73010	Susan Noel 26313 Cascara Rd. Blanchard, OK 73010	**INVOICE #** 3879 **DATE** 04/18/2024 **DUE DATE** 05/18/2024 **TERMS** Net 30

DATE	ACTIVITY	QTY	RATE	AMOUNT
04/18/2024	**Deposits:Breeding Rights** Breeding rights on Boisie Wendy x Ranger mc # 933000320926936	1	1,000.00	1,000.00

PAID

Thank you for joining the Deaz family! Don't forget to join our "DDR Deaz Doodle Ranch Extended Family" Facebook group to share your puppy's journey and learn about others.

SUBTOTAL	1,000.00
TAX	0.00
TOTAL	1,000.00
PAYMENT	1,000.00
BALANCE DUE	**$0.00**

<u>Primis Bank</u>
Six online payments totaling **$9,695** were misappropriated using Town funds to repay Noel's personal debt with Primis Bank.

<u>Home Depot</u>
A total of $29,137 in Town funds was paid to Home Depot through a combination of online payments and in-store purchases using Noel's Town-issued debit card. Home Depot PayPal transactions were also funded by the same Town debit card. The Town did not maintain adequate supporting documentation, such as invoices, receipts, or other records, to substantiate that these expenditures served a legitimate Town purpose.

Limited supporting documentation was obtained directly from Home Depot. However, the records were insufficient to determine whether purchases were related to Town operations.

Based on a judgmental sample selected for detailed examination, it was determined that **$7,685** was spent on items that did not serve a municipal purpose. These purchases personally benefited Noel and were determined to be a misappropriation of Town funds. One example is the purchase of the induction range shown below.

Town Bank Statement

Debit Transactions

Date	Description	Amount
1/30	HOME DEPOT COMM ONLINE PMT \\WEB	$3,936.42-

CURRENT PURCHASES AND DEBITS

Date	Purchase Location/Description	Invoice #	Purchase Order/Job Name	Customer Agreement #	Amount	Due Date
12/28/23	THE HOME DEPOT NORMAN, OK	10131			$51.42	01/31/24
12/28/23	THE HOME DEPOT NORMAN, OK	23361			$60.47	01/31/24
12/31/23	THE HOME DEPOT NORMAN, OK	7904078	WG51839818	WG51839818	$3,824.53	02/29/24
				TOTAL	$3,936.42	

MAIL PAYMENTS TO:
Home Depot Credit Service
P.O.BOX 70293
PHILADELPHIA PA 19176-0293

CHARGED BY:
TOWN OF WASHINGTON
PO BOX 127
WASHINGTON OK 73093

MAKE CHECKS PAYABLE TO: Home Depot Credit Service
PLEASE INCLUDE ACCOUNT NUMBER ON CHECK TO ENSURE PROPER PROCESSING
PLEASE CHECK LAST PAGE FOR DISCOUNT INFORMATION

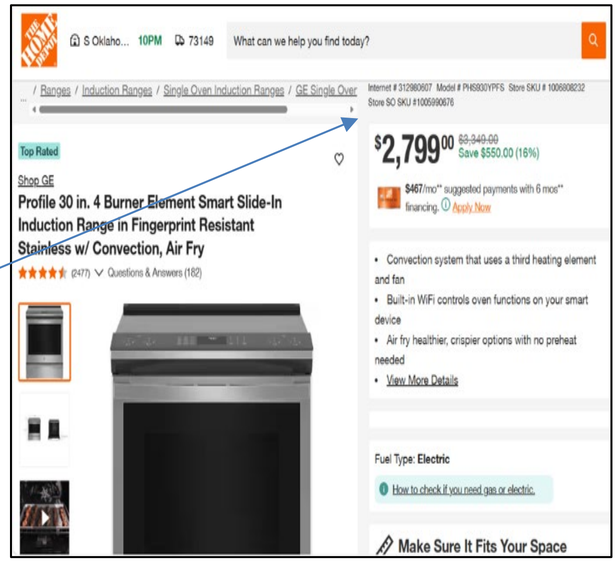
ACCOUNT NO : ************1349
P.O. NO : WG51839818
INVOICE NO : 7904078
INVOICE DATE : 12/31/23

INVOICE AMT : 3,824.53
CHARGED AMT : 3,824.53 <== AMOUNT YOU PAY
PMT DUE DATE : 02/29/24

DESCRIPTION	S.K.U.	QUANTITY	PRICE	EXTENSION
5 YR PROTECTION PLAN	1005665061	1 EA	460.00	460.00
M933-RANGE POWER CORD	0000206332	1 EA	32.85	32.85
M901-HAUL AWAY YOUR O	0000174602	1 EA	50.00	50.00
DISCOUNT	0000000000	1 EA	341.00-	341.00-
PHS930YPFS	1005990676	1 EA	3,349.00	3,349.00

SUBTOTAL: 3,550.85
TAX: 273.68
SHIPPING: 0.00
INVOICE TOTAL: 3,824.53

PURCHASER'S NAME: SUSAN NOEL



ATM Withdrawals

Eight ATM cash withdrawals totaling **$5,811** were misappropriated using Noel's Town-issued debit card. The withdrawals lacked supporting documentation, receipts, or other evidence demonstrating a legitimate Town purpose. Former Town officials stated there was no operational need for significant cash withdrawals from Town accounts using an ATM.

Miscellaneous

Miscellaneous transactions totaling **$3,462** were made to 42 vendors via 40 debit card transactions and two checks. Merchants included restaurants, flower shops, and clothing stores. All 42 purchases lacked supporting documentation and were determined to be a misappropriation of Town funds.

Hibdon Tires

Three unauthorized payments totaling **$3,159** were made to Hibdon Tire Center using Noel's Town-issued debit card. Records obtained from Hibdon confirmed that the expenditures were for new tires and service work performed on two Toyota 4Runner vehicles owned by Noel and her spouse. These expenditures personally benefited Noel and constituted a misappropriation of Town funds.

Mr. Cooper/Rocket Mortgage

Two payments totaling **$2,859** were misappropriated using Town funds to pay for Noel and her spouse's mortgage obligations. Records obtained from Mr. Cooper confirmed that the payments they received corresponded to those made from the Town's bank account.

<u>Discover Card</u>
Two unauthorized electronic payments, totaling **$1,839,** were made from Town funds to Noel's personal Discover Card. No supporting documentation was located to substantiate the expenditures as legitimate Town business. The Town had no Discover card account.

<u>Show Mastercard</u>
Payments totaling **$1,382** were made toward Show Mastercard. No supporting documentation was located to substantiate the expenditure as legitimate Town expenses, and the Town had no established account relationship with Show Mastercard.

<u>City of Purcell</u>
Noel's Town debit card was used to make payments totaling **$999**, to T.R. and K. Lesher's personal utility account. During interviews, K. and T.R. Lesher acknowledged that Noel had paid their utility bill during the period in question. However, both stated they were unaware that Town resources were used. Payment receipts emailed to K. Lesher's personal email address indicated that Noel's Town's debit card was used to make the payments.

3/24/26, 10:21 AM ThePaymentGroup.com – Payment Receipt

Payment Receipt nuvei | the payment group

Print

Confirmation #: GPGQ5N
Date Paid: 08/10/2020 09:35:14 AM CT
Type of Payment: Web

Name	Account #	Service Address	Payment Amount	Processing Fee	Total Amount
T.R. LESHER	[redacted]	[redacted]	$277.88	$9.73	$287.61

City or County Name: Purcell Utilities
Ticket Total: $277.88
Processing Fee Total: $9.73
Total Amount: $287.61

Billing Information

First Name: SUSAN
Last Name: NOEL
Address Line 1: PO BOX 127
City: WASHINGTON
State: Oklahoma
Zip Code: 73080
Country: United States of America
Phone Number: [redacted]
Email Address: klesher[redacted]gmail.com

Credit Card Information

Credit Card Type: Visa
Credit Card Number (last 4 digits) : 9751

<u>Shell Service Station</u>
Noel misappropriated Town funds by using her Town-issued debit card to make unauthorized purchases totaling **$894** at Shell service stations. Former Town officials stated Noel should not have used the debit card to purchase fuel since she had been issued a Town WEX fuel card, the designated method of payment for fuel purchases. Fuel purchases were only authorized for the limited occasions when Noel was required to perform errands on behalf of the Town. The Shell transactions lacked supporting documentation demonstrating a legitimate Town purpose.

<u>Paul Aday</u>

Finding ***Paul Aday misappropriated $705 in Town funds.***

Aday misappropriated **$705** by making five unauthorized purchases with his Town-issued debit card. The transactions consisted of four purchases from PayPal totaling $313 and one purchase from eBay for $392.

Aday acknowledged during an interview that he used the Town-issued debit card to purchase a pair of shoes through PayPal, stating that he had mistakenly used the incorrect card for the transaction. When asked whether he had reimbursed the Town for the unauthorized purchase, Aday admitted that he had not repaid the funds.

Fuel Cards

Finding ***The Town failed to adequately control and monitor the use of Town-issued fuel cards, resulting in unsupported fuel purchases and creating an increased risk of fraud, waste, and abuse.***

From January 2020 through July 2024, Town employees made fuel purchases totaling $54,770 using WEX, Inc. cards, the Town's fleet fuel card. The Town did not require mileage logs, trip records, or other documentation to support fuel purchases or demonstrate that the fuel was used for legitimate Town business. As a result, it was not possible to determine the extent to which the fuel purchases were incurred for official purposes.

Fuel cards were assigned to Ruiz, Watts, T.R. Lesher, S. Noel, and P. Aday. Ruiz and Watts were assigned cards for use with their patrol vehicles. T.R. Lesher used his personal vehicle for work-related task and was considered "on call" and was assigned a card to fill up his personal vehicle. Aday drove a Town vehicle and was assigned a card for use with that vehicle.

Town officials stated that Noel was not assigned a Town-owned vehicle and generally used her personal vehicle when conducting occasional work-related errands for the Town. Although Noel was issued a Town WEX fuel card, officials stated that its use was intended to be infrequent and limited to those occasions when she was conducting Town business. K. Lesher was allegedly allowed to use T.R. Lesher's card when she used her personal vehicle for Town purposes.

A summary of total cost and average cost per month for the time period each card was used between January 1, 2020, and July 31, 2024, for each employee is shown in the table.

Employee	Total Fuel Costs	Average Cost Per Month
R. Ruiz, Jr.	$15,778	$287
L. Watts	$13,969	$254
T. R. Lesher	$11,396	$285
S. Noel	$10,427	$189
P. Aday	$1,610	$34
Unknown	$1,590	$106
Total	$,54,770	

During the period July 2020 through June 2024 Town employees also charged fuel[5] at a local convenience store. Total payments to Sid's Easy Shop during this period were $18,365.

Given the volume and frequency of fuel purchases, the absence of supporting documentation, and the Town's lack of internal controls regarding fuel card usage, some fuel-related expenditures were problematic.

[5] Allegedly some charges to Sid's Easy Shop were for items other than fuel. No receipts, invoices, or other documentation could be provided to isolate fuel only charges.

Payments to Employees and Payroll Issues

No employment agreements, contracts, Board resolutions, or other documentation establishing employee compensation or pay rates could be located with the exception of two ordinances. Ordinance 1-33 defined “Office Manager/Clerical Administrator” pay at $1,000 per pay period and Ordinance 1-181 defined “Town Clerk-Treasurer” pay at $680.00 per month.[6]

Current and former Trustees provided differing accounts of how the management and oversight of regular payroll was handled or how pay rates had been established. However, in relation to employee cemetery-related compensation, there was a consensus that no compensation in addition to regular monthly payroll was approved.

Noel, as Town Clerk-Treasurer, was responsible for processing payroll, preparing and signing checks, maintaining the Town’s accounting records, and preparing financial reports for the Board. Aday, as Town Administrator, signed checks and was responsible for administrative oversight of Town operations. As per Town ordinances, neither position was authorized to establish employee pay rates, approve additional compensation, or authorize supplemental payments without Board approval.

Noel and Aday’s control over key financial responsibilities, combined with the inadequate Board oversight, created conditions that allowed unauthorized payments to occur without detection.

Payroll processed through ADP, the Town’s authorized payroll system, was paid via direct deposit. In contrast, payments made by check outside the ADP payroll system were not processed through payroll, nor subject to payroll tax withholding, and were not reported on employees’ W-2 Forms. There was also no supporting documentation or evidence of Board approval for these payments. As a result, payments made to employees outside the payroll system were either unauthorized compensation, misappropriations of Town funds, or both.

Payments to Employees – General Fund

Finding ***Between July 1, 2020, and June 30, 2024, unauthorized payments totaling $40,287 were made from the General Fund to employees, resulting in the misappropriation of Town funds.***

These payments occurred without Board approval or supporting documentation. All of the payments were made by check directly to employees, processed outside of the ADP payroll system, and not reported for payroll tax withholding purposes or were not included on employee W-2 Forms.

General Fund	
Employee	**Amount**
Noel	$22,154
T.R. Lesher	$10,655
K Lesher	$5,028
Aday	$2,450
Total	**$40,287**

During interviews, T.R Lesher stated that most of his payments were for cemetery-related work. Both T.R. and K. Lesher said their payments in May 2024, for $1,475 and $1,025 respectively, were for helping collect cemetery donations during the Memorial Day holiday. Explanations for the remaining payments were not provided.

[6] These positions were related to Noel’s employment. Though not officially Board approved, her established bi-monthly pay for the audit period ranged from $1,592.33 to $1,623.40 bi-monthly. These amounts were allowed as “regular pay” for the calculations of this report.

Three of T.R. Lesher's unauthorized General Fund payments and one of Noel's unauthorized payments were included in the altered checks submitted to SA&I prior to the start of the audit.[7]

Payments to Employees – Cemetery Fund

Finding ***Between July 1, 2020, and June 30, 2024, unauthorized payments, totaling $30,229, were made to employees from the Cemetery Capital Improvement Fund and the Cemetery Association bank accounts.***

These payments occurred without supporting documentation or Board approval. All of these payments, made by check, occurred outside of the ADP payroll system and were not reported for payroll tax withholding purposes or included in the employees' W-2 Form.

Aday received monthly checks between $413.57 and $500.00 for "cemetery pay." Per Aday, he was paid monthly for performing work related to the cemetery, including mowing, writing deeds and lot management. Aday received other payments from the Cemetery Fund for no defined purpose. According to Board members, they did not approve extra "cemetery pay" for Aday. It was understood by the Board that work performed at the cemetery was part of the daily duties of Aday's Town position and covered by his regular payroll.

Cemetery Fund	
Employee	**Amount**
Aday	$21,179
T.R. Lesher	$8,050
K. Lesher	$1,000
Total	**$30,229**

Per T.R. Lesher, he also received monthly $500 checks for alleged "cemetery pay." T.R. stated that he performed work at the cemetery, including mowing, along with opening and closing of graves. Board members stated that cemetery-related work was part of T.R. Lesher's daily Town duties and no extra pay was due.

In addition, some of the cemetery checks paid to T.R exceeded the $500 monthly pay. These excess amounts were for no defined purpose.

Cemetery payments made to K. Lesher were allegedly for opening and closing of graves. No documentation for this work could be provided.

One of K. Lesher's unauthorized Cemetery Fund payments was included in the altered checks submitted to SA&I prior to the start of the audit.

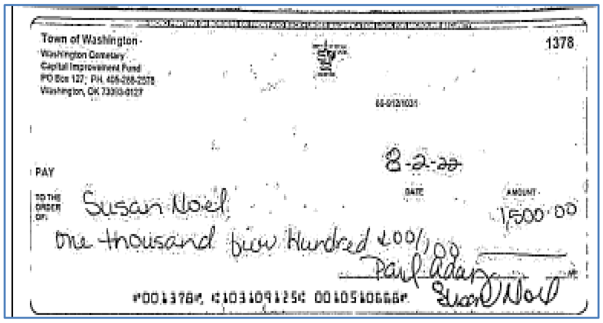
Misappropriations – Cemetery Funds

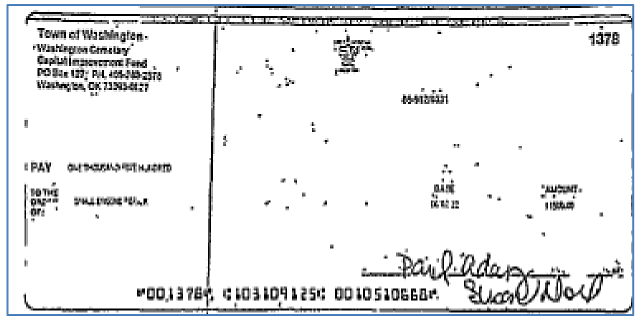
Finding ***Between February 26, 2021, and August 2, 2022, Noel misappropriated $7,000 from the Cemetery Fund bank account.***

Noel performed no cemetery-related duties or functions. The audit identified four checks issued from the Cemetery Capitol Improvement Fund, totaling $7,000, that were issued payable to Noel and subsequently cashed by her. These were issued outside the ADP payroll system and not reported for payroll tax withholding purposes or included on employee W-2 Forms. As noted earlier in this report, the bank records Noel provided to SA&I were altered to reflect different payees on each of these four checks. Payees were changed from "Susan Noel" to Cline Monument, Fence Concepts, Scott Ridgedale, and Small Engine Repair in order to conceal her misappropriation of cemetery funds.

[7] Altered bank information is discussed in the Expenditure section of this report.

In the example shown below, Check #1378 as presented to the bank, was payable to and cashed by "Susan Noel." The same check was presented to SA&I in an altered bank statement as payable to "Small Engine Repair."





Off-Payroll Employee Payments

Finding ***In September and October 2022, four employees received unauthorized payments totaling $7,851 through checks that resembled their normal payroll amounts. These funds were considered misappropriated.***

During September and October of 2022, checks were issued to Noel, Aday, T.R. Lesher, and K. Lesher in amounts that closely matched their regular payroll. Noel received two checks on the same day, while the remaining employees each received one check. During the same pay periods, all four employees also received their regular payroll through ADP.

Off-Payroll Payments	
Employee	**Amount**
Noel	$3,101
Aday	$1,979
T.R. Lesher	$1,670
K Lesher	$1,101
Total	**$7,851**

No documentation was provided justifying these payments nor could employees provide an explanation for the payments. In addition, no payroll taxes were withheld from the checks, and the payments were not reported on the employees' Forms W-2's.

Because the checks lacked supporting documentation, were not Board approved, and were issued in addition to employees' regular payroll, the payments were determined to be a misappropriation of Town funds.

Extra ADP Payroll Payment

Finding ***In December 2023, duplicate payroll payments, totaling $9,194, were made to all employees. Since the payments were not Board authorized, reversed, nor recovered from employees, the funds were considered misappropriated.***

On December 27, 2023, payroll was processed through ADP for all employees. Two days later, on December 29, 2023, payroll was processed again for the same employees. The December 29 payroll resulted in additional payments that duplicated the December 27 payroll disbursements, subject to differences attributable to employee-selected withholdings and deductions. The extra payroll payments were not Board authorized.

Extra ADP Payroll	
Employee	**Amount**
Noel	$1,592
Aday	$2,131
K Lesher	$1,435
T.R. Lesher	$1,535
Ruiz, Jr.	$1,458
Watts	$1,043
Total	**$9,194**

A review of ADP payroll records and bank statements found no evidence that the extra payments were reversed, corrected, or recovered. Employees interviewed during the audit confirmed they received the additional payments and retained the funds. These unauthorized payments constituted a misappropriation of Town funds.

Christmas Bonuses

Finding ***Between July 2020 and June 2024, employees received $10,500 in unauthorized Christmas bonuses.***

Each December employees received payments between $250 and $500 that were treated as Christmas bonuses. No evidence of Board authorization was located. During interviews, one Board member was unable to recall whether the bonuses were discussed, while others stated that the bonuses were neither discussed nor approved.

Undocumented Reimbursements

Finding ***Fourteen payments totaling $1,771 were noted as employee reimbursements. No supporting documentation or evidence of Board approval was available to substantiate the payments.***

The audit identified 14 payments to employees, ranging from $35 to $265, that were noted as reimbursements. However, the Town did not maintain supporting documentation, such as receipts or reimbursement requests, to substantiate the municipal purpose of the expenditures. In addition, no documentation was available to verify that the Board approved the reimbursements. While some check memos identified the payments as "reimbursements," others contained no indication of the purpose of the payment. Without supporting documentation or evidence of Board approval, it could not be determined whether the payments represented legitimate employee reimbursements or were unauthorized compensation.

Check Signatures

Finding ***The audit identified numerous Town checks containing Paul Aday's signatures that were inconsistent with his known signature.***

Numerous Town checks contained questionable signatures attributed to Aday. A comparison of these signatures to Aday's known signature identified significant inconsistencies. Although Aday stated that he may have occasionally authorized Noel to sign on his behalf, the high number of questionable signatures raised concerns regarding the validity of the check signing process. Specifically, his signatures on checks issued to Noel, K. Lesher, and T.R. Lesher appeared inconsistent with Aday's known signature.

Payroll Tax (20/20 Tax Resolution, Inc.)

Finding ***From 2012 through 2019, Noel failed to submit payroll tax withholdings to the Internal Revenue Service (IRS), resulting in unpaid payroll taxes, interest, and penalties totaling $176,887.***[8]

[8] As of May 6, 2024.

Noel was responsible for processing payroll and ensuring payroll tax withholdings were remitted to the IRS on a timely basis. Evidence indicated that Noel failed to remit required payroll taxes to the IRS between 2012 and 2019. In February 2020, Noel entered into the *Agreement For Tax Resolution Services (Agreement)* with 20/20 Tax Resolution, Inc. (20/20) “to stop collections and establish a preliminary payment arrangement.” This *Agreement* was signed on behalf of the Town by Noel without Board approval. At the time the *Agreement* was signed, evidence suggests the Board had no knowledge of the delinquent payroll tax liability or the *Agreement*.

Finding ***Susan Noel entered into an Agreement with 20/20 Tax Resolution, Inc. without Board approval, resulting in unauthorized payments totaling $210,400. These expenditures represent a misuse of public funds.***

Observation ***None of the $210,400 paid to 20/20 went towards the amount owed the IRS.***

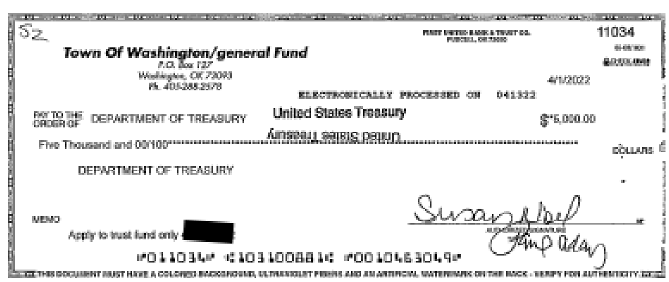
Per bank records, 173 payments, totaling $210,400, were made to 20/20 beginning in February 2020 and continuing through July 2024.

Per 20/20 records the $210,400 was broken down as follows: $161,950.00 for “Town Case” representation, $26,725.00 for Aday’s Trust Fund Recovery Penalty (TFRP) case, and $21,725.00 for Noel’s TFRP case.

As per 20/20, they entered into an agreement for TFRP representation for Noel and Aday in the month after the initial contract for Town representation was entered. According to 20/20, regarding the TFRP assessments made by the IRS, “*The determination that Paul Aday and Susan Noel were the responsible parties for the Town's unpaid payroll tax liabilities was made solely by the Internal Revenue Service. Through its Trust Fund Recovery Penalty investigation, the IRS conducted interviews, reviewed corporate records, and evaluated each individual's authority and responsibilities before concluding that Mr. Aday and Ms. Noel were the responsible parties.*”

Finding ***Susan Noel made two payments from the General Fund to the IRS, totaling $6,800, on behalf of her TFRP case.***

Noel made two payments to the IRS out of the General Fund in April 2022 and November 2023 to reduce her personal liability to the IRS as evidenced by the memo line on the check that states “Apply to trust fund only” followed by her social security number.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Town Of Washington/general Fund
P.O. Box 127
Washington, OK 73093
Ph. 405-288-2578
11034
4/1/2022
ELECTRONICALLY PROCESSED ON 041322
PAY TO THE ORDER OF DEPARTMENT OF TREASURY United States Treasury $**5,000.00
Five Thousand and 00/100******** DOLLARS
DEPARTMENT OF TREASURY
MEMO Apply to trust fund only [redacted]
⑈011034⑈ ⑆103100881⑆ ⑈001046304⑈
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A representative from 20/20 stated that 20/20 is a tax resolution company and not a tax settlement company, explaining that 20/20 did not collect, receive, or remit payroll tax payments to the IRS on behalf of the Town. Rather, 20/20 represented the Town in attempting to resolve years of payroll tax noncompliance involving unpaid IRS Form 941 payroll taxes dating to periods prior to January 2020.

Despite the substantial payments made to 20/20, records show the Town still owed the IRS $176,887 as of May 6, 2024. On the same date, an *Installment Agreement* with the IRS reflected the Town agreed to pay $500 on the 28th of each month beginning May 28, 2024.

Payments to 20/20 were discontinued in July 2024 when Noel's employment with the Town was terminated.

Evidence indicated Noel attempted to conceal the Town's delinquent payroll tax liabilities by engaging 20/20 without authorization or approval from the Board.

Other Tax Entities

In addition to IRS payments, the status of payments to the Oklahoma Tax Commission (OTC) and the Oklahoma Employment Security Commission (OESC) were also reviewed.

Per the OTC, as of January 2026, the Town had no outstanding balance. Between July 2019 and January 2026, the Town incurred $376.32 in interest and $1,146.06 in penalties. The most recent occurrence was for a debt incurred on December 31, 2021, that was not paid until February 16, 2024.

According to the OESC, as of January 2026, the Town had a credit balance of $556.07 and no prior payment issues were identified.

Supplemental Employee Benefits

Finding ***A total of $29,878.14 in supplemental insurance premiums were paid without Board approval. Premiums included $17,070.00 for Delta Dental, $3,282.80 for Ameritas Life, and $9,525.34 for AFLAC.***

Town funds were used to pay employee supplemental insurance benefits without Board approval. Former Board members interviewed stated the Town only intended to provide major medical insurance coverage as a Town-paid benefit. Supplemental insurance benefits were understood to be optional benefits available to employees on a voluntary basis and paid through employee payroll deductions.

A review of AFLAC supplemental insurance payments identified **$9,525.34** in premiums paid directly by the Town. Employees Aday, Noel, K. Lesher, and T.R. Lesher received AFLAC coverage without any corresponding payroll deductions. For two other employees, the majority of their AFLAC premiums were withheld from their paychecks; however, the amounts withheld were insufficient to cover the full cost of their premiums.

The Town paid **$17,070.00** in premiums to Delta Dental for employee dental insurance coverage. No Board approval authorizing Town-funded dental coverage was identified, and payroll records showed no corresponding employee deductions. Available records indicated that employees received dental coverage entirely at Town expense. The Town canceled the Delta Dental policies effective November 1, 2024.

The Town paid **$3,282.80** in premiums to Ameritas Life for vision insurance coverage. Board members stated that vision insurance was intended to be an optional employee-paid benefit. Payroll records did not identify any employee contributions toward these premiums.

Utility Revenue

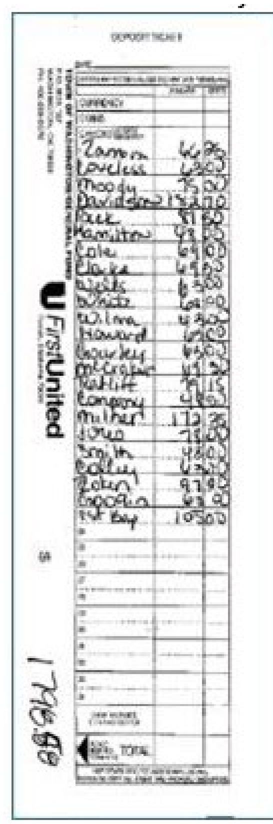
The Town provides water, sewer, and trash services to approximately 400 utility customers. K. Lesher was the utility clerk and was primarily responsible for receiving, receipting, and posting utility payments along with other sources of revenue; however, all employees, at times, collected payments and made deposits.

In addition to utility billing collections, the Town also received payments for water deposits, bulk water sales, lagoon dumping, building permits, fire department dues, and ambulance service fees.[9] Available municipal records, receipts, and utility collection data were reviewed to determine if funds collected from the various revenue sources were deposited as required.

Finding ***Utility cash collections were not fully deposited, resulting in a misappropriation of Town revenue exceeding $72,656.***

There were significant deficiencies in the Town's revenue collection, recordkeeping, and cash-handling practices. Between July 1, 2020, and June 30, 2025, more than $72,656 in utility cash collections were not deposited into Town accounts.

Cash was not deposited in a timely manner nor secured at Town Hall. Aday, Noel, and K. Lesher stated cash was kept in a drawer which was left unlocked most of the time, even when locked, a key was left on site and available for any staff member to use.



Deposit records could not be reconciled to utility payments because the Town combined deposits from different revenue sources, did not issue receipts for funds collected, did not record the correct payment method in the utility software, and did not utilize the cash field on deposit slips. Instead, the names of payees were written on the deposit slips without identifying the type of payment (cash, check, or money order).

Utility collections were the only source of revenue reviewed due to a lack of adequate record keeping for all other sources of revenue. However, the complete financial loss cannot be determined because Town employees manipulated payment postings by recording cash collections as checks, failed to issue receipts for all collections, did not post all payments, and destroyed, or failed to retain records.

Per K. Lesher, Noel instructed her to record payments as “check” and she did not question this process. Lesher also stated she helped reconcile bank statements but did not look at vendor names and had no knowledge of what transactions were occurring with Town funds.

Cash deposits were almost nonexistent prior to April of 2024.[10] General Fund bank records indicated that Town employees went months without making cash deposits. Between July 1, 2020, and June 27, 2021, <u>**no cash deposits**</u> were made into the General Fund, the primary account for revenue deposits.

[9] The Town’s handling of cemetery-related revenue is discussed later in this report.
[10] This includes the Water Authority Account, the Water Municipal Account, and the General Fund bank account.

After Noel was terminated, the misappropriation of cash collections continued through FY2025.[11] Cash receipts totaling $8,087 could not be traced to deposits between July 2024 and June 2025. Lesher was primarily responsible for collecting and depositing revenue during this period; however, at least four other employees also had access to cash.

Finding ***The Town failed to maintain adequate records to support revenue received from its various collection activities.***

Records documenting the collection of revenue sources, including utility payments, citations and fines, meter deposits, building permits, sewer permits, water permits, trash deposits, bulk water sales, lagoon dump fees, burial plot sales, and grave opening and closing fees, were not properly maintained.

Title 11 O.S § 22-132.1 requires maintaining records and states in part:

> *Any officer or employee of a municipality having custody of records or other documents of the municipality shall keep and maintain such records in a manner and at a location prescribed by the governing body. Such records shall be available for use by officers and employees of the municipality as the governing body shall direct. The governing body shall establish policies and procedures to preserve and protect the records of the municipality consistent with other provisions of law providing for the confidentiality of such records where appropriate and the accessibility of such records for inspection by the public.*

As per 51 O.S. § 24A.4 records of all financial transactions are required to be kept by public officials. The statute states:

> *In addition to other records which are kept or maintained, every public body and public official has a specific duty to keep and maintain complete records of the receipt and expenditure of any public funds reflecting all financial and business transactions relating thereto, except that such records may be disposed of as provided by law.*

Finding ***Deposits were not made daily as required by law.***

Bank records indicated that only three deposits were made into the General Fund bank account during July 2023, despite the Town collecting cash and check payments throughout the month. Similarly, in October 2023, the first deposit for the month was made on October 17, 2023, indicating revenue was collected through the 17th day of that month without a deposit being made.

Title 62 O.S. § 517.3(B) requires that:

> *The treasurer of every public entity shall deposit daily, not later than the immediately next banking day, all funds and monies of whatsoever kind that shall come into the possession of the treasurer by virtue of the office…*

[11] Noel was terminated on July 17, 2024.

Board and Employee Utility Payments

Customer utility histories were reviewed for former Board members and Town Administrator Aday.[12] Former Board member Michael Wright's account reflected 32 months with no payments posted. Aday's account reflected no payments posted for 44 of 96 months reviewed.

Aday admitted receiving a dumpster free of charge from the dumpster vendor. Between January 2023 and September 2024, Aday's bill averaged $44.62 per month. In the nine months after he was fired, October 2024 through June 2025, his bill averaged $149.85, a 236% increase.

In some instances, fixed monthly charges were applied to customers' accounts indicating that utility billing was not always based on actual consumption. There were also numerous adjustments posted to customer accounts. The adjustments were made for water, sewer, sanitation, and ambulance fees. The Town also adjusted customer late fees. Adjustments can indicate issues with payment collections to include attempts to conceal the misappropriation of cash. The volume and nature of these adjustments, when considered with the inconsistent billing and payment records, raised concerns regarding the accuracy and reliability of the Town's overall utility billing records.

The Town did not retain utility records, receipts, and reports which limited the ability to determine the purpose for all adjustments. The Town should review utility services on all accounts and determine if billing is made based on current authorized utility rates and meters are read and recorded accurately.

[12] Other employees addressed in the report did not live in Town.

Cemetery

The Washington cemetery was originally owned and operated by the Washington Cemetery Association, a private association. The cemetery remained under the ownership of the private cemetery association even after the association's leadership died or became unable to fulfill its responsibilities. In response, Town employees initially performed cemetery maintenance and cemetery-related duties on a voluntary basis.

Over time, this practice evolved into employees performing cemetery work during regular Town hours and receiving compensation from the Town for those services. Because the cemetery was not owned or operated by the Town during this period, the use of Town personnel, equipment, and funds to maintain the property was unauthorized and constituted an improper use of public resources.

Finding ***The Town lacked legal ownership and thereby authority to operate the cemetery or to use municipal funds, personnel, or other Town assets for its maintenance and management.***

Town employees recorded cemetery deeds, collected related revenue, transferred Town funds to cemetery bank accounts, and performed lawn care and upkeep of the cemetery grounds. The Board was unaware that Town assets and employee time were being used to maintain the privately-owned cemetery and did not authorize or approve these activities. As a result, public resources were used to support and administer a privately-owned cemetery without legal authorization, resulting in unauthorized Town expenditures.

Oklahoma Attorney General Opinion 2018 OK AG 7 states:

> …municipalities do not have the authority, express or implied, to use municipal resources to improve or maintain the grounds of, maintain records for, or collect and remit payments for plots in a privately-owned cemetery that is open to the public.

Current Town officials questioned the Town's legal authority to operate and maintain the cemetery. The Town acknowledged that Town personnel, funds, and other resources had been used to maintain a privately-owned cemetery without legal authority. The current Town Administrator suspended cemetery operations and activities and initiated a legal review. Cemetery bank accounts administered by the Town were frozen to prevent further unauthorized transactions.

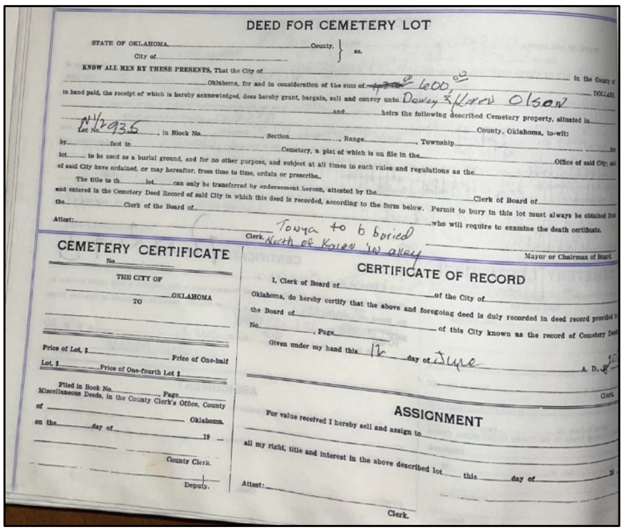
As a corrective action, the Town initiated the process of acquiring ownership of the cemetery. The acquisition is expected to be completed in the near future, at which time the Town will have the legal authority to operate and maintain the cemetery using public resources.

Finding ***Town employees failed to maintain cemetery deed records in an accurate, complete, and reliable manner.***

A review of 64 cemetery deeds recorded between July 2020 and June 2024, ascertained that records were insufficient to establish ownership, verify revenue collections, or demonstrate proper accountability over cemetery lot sales.

The deficiencies and irregularities noted in the Town's cemetery deed book included missing dates, incorrect or unsupported sale amounts, and missing signatures. The McClain County Clerk also verified that no deeds for lots had been filed with the County as required. Of the 64 deeds reviewed the following issues were noted:

- Eleven deeds contained missing or incorrect amounts.
- One deed did not identify the purchaser by name.
- Forty-one deeds were not dated.
- Thirty-nine deeds were missing the clerk's signature.
- Forty-three deeds were missing the mayor's signature.
- Thirty-nine deeds did not have the certificate of record section completed.



Because of the lack of proper documentation, it could not be determined if cemetery-related revenues were properly recorded, collected, and deposited. The review further identified that numerous deed transactions had no corresponding bank deposits, indicating that funds collected from cemetery lot sales were not adequately documented or consistently deposited.

Finding ***A total of 64 deeds, representing an estimated $74,800 in cemetery lot sales, were reviewed. Only $52,600 of these transactions could be traced to bank deposits. For the remaining $22,200, it could not be determined if the revenue was collected or, if collected, if it was deposited.***

Former employees acknowledged that cemetery plot fees were, on occasion, reduced or waived for certain individuals, resulting in the Town not collecting the full amount due. They further admitted that cash receipts were sometimes not deposited into the cemetery account. Instead, the cash was used to pay employees for cemetery work or to purchase meals for employees while performing cemetery-related duties.

In addition to cemetery lot sales, the Town generated revenue from grave opening and closing fees. The Town also received cemetery donations from members of the public. Receipts, or other supporting documentation, establishing the full amounts collected from these revenue sources, could not be located.

Finding ***The Town failed to maintain adequate records for grave opening and closing fees and donations, preventing verification that all cemetery-related revenues were properly collected, recorded, and deposited.***

During interviews, Aday, K. Lesher, and T.R. Lesher stated that they worked at the cemetery collecting donations during the 2024 Memorial Day holiday. Bank records for this period showed $4,435 in donations deposited by check, but no cash deposits were made. Aday, K. Lesher, and T.R. Lesher received $3,000 in unauthorized compensation for collecting the donations, leaving only $1,435, or 32% of the donated amount. If cash donations were collected, they were not deposited.

Employee Payments for 2024 Memorial Day Weekend	
Employee	**Amount**
T.R. Lesher	$1,475
K. Lesher	$1,025
Aday	$500
Total	**$3,000**

Fire Department

The Washington Volunteer Fire Department (WVFD) exists as a municipal volunteer fire department which places them under the authority and governance of the Town. The WVFD is not an independent entity separate from the Town but rather constitutes a municipal fire department subject to the Town's ordinances and oversight by the Board along with the applicable provisions of Oklahoma law.[13]

Finding ***WVFD financial activities were conducted outside of Board and Town authority and were not in compliance with statutes. The Town had no control or oversight over the WVFD bank account and fire department financial transactions were not reported to, nor approved by, the Board.***

Town Ordinance § 1-37 establishes that the Fire Chief is appointed by the Board. The ordinance further provides that the Fire Chief:

> *...shall have supervision and control of the Fire Department, subject to State Law, the provisions of this Chapter, other Ordinances of the Municipality, and the Town Board of Trustees; the Fire Chief shall diligently perform the duties imposed by Law and Ordinance...*

The Town's ordinance additionally requires that the Fire Chief:

> *...ensure that the Town Board of Trustees are kept informed…on the activities of the Fire Department...*

Historical disputes between Town officials and the WVFD contributed to the department assuming responsibility for its own financial affairs. Bank records showed that municipal officials were removed from WVFD bank accounts in 2015. Regardless of the circumstances that led to this arrangement, Oklahoma law places responsibility for oversight of municipal departments and public funds with the Town's governing body, the Board of Trustees.

WVFD funds were not deposited with the Town Clerk-Treasurer as required, and expenditures related to those funds were not presented to, reviewed by, or approved by, the Board. Instead, financial decisions involving WVFD resources were made outside of the Town's established governance and oversight processes.

WVFD funds constitute public resources and related financial activities should be subject to the same internal control procedures and oversight requirements applicable to other Town departments. This includes providing WVFD funds to the Town Clerk-Treasurer, recording WVFD financial activity in the Town's accounting records, and incorporating WVFD transactions into the Town's budgeting processes. WVFD expenditure records, including invoices and receipts, should also be submitted for Board approval and retained in accordance with the Open Records Act.[14] In addition, all transactions, reports, and information should be presented to the Board for review and approval during its regularly scheduled meetings. Adherence to these

[13] 11 O.S. § 29-101, *et. seq.*
[14] 51 O.S. § 24.A.1, *et. seq.*

procedures promotes transparency, strengthens accountability, and helps ensure that public funds are expended only for authorized purposes and in compliance with applicable law.

The WVFD recently adopted new Standard Operating Procedures, effective date April 14, 2026, which formally state that the Department operates under the authority of the Town.

> The Washington Volunteer Fire Department operates under the authority of the Town of Washington and within the framework of Oklahoma law.

The new procedures also establish some financial management and purchasing policies that represent a positive step toward compliance with applicable statutory requirements. However, the procedures would benefit from additional revisions to address certain control activities and governance processes necessary to fully align with statutory requirements and the Town's financial policies.

Other Issues

Financial Reporting

Finding ***Noel falsified financial reports presented to the Board concealing a significant portion of the Town's expenditures from the Board's oversight.***

Debit cards, online payments, and electronic transfers were the primary methods utilized by Noel to misappropriate Town funds. Transactions that occurred using these payment methods were omitted from the Purchase Order reports presented to the Board, thereby materially misrepresenting the Town's actual expenditures.

For example, the "All Purchase Orders" report presented to the Board for the period of August 1, 2020, through October 5, 2020, only reflected check payments totaling $26,380, debit card, web payment, and electronic transfers were omitted. However, when debit card transactions, web payments, and electronic fund transfers occurring during the same period were included, actual expenditures totaled $83,020.

6:46 PM
10/05/20

TOWN OF WASHINGTON GENERAL FUND
All Purchase Orders
August 1 through October 5, 2020

	Type	Date	Name	Num	Deliv Date	Amount	Open Balance
Aug 1 - Oct 5, 20							
	Purchase Order	08/07/2020	Kasey Lesher	2020376	08/07/2020	500.00	500.00
	Purchase Order	08/07/2020	KEITH'S AUTOMOT...	2020377	08/07/2020	655.66	655.66
	Purchase Order	08/11/2020	CITY OF PURCELL	2020378	08/11/2020	857.15	857.15
Insurance	Purchase Order	08/11/2020	O M A G	2020379	08/11/2020	1,845.50	1,845.50
Well Repair	Purchase Order	08/11/2020	RUSH PUMP	2020380	08/11/2020	4,500.00	4,500.00
	Purchase Order	08/11/2020	American Waterwor...	2020381	08/11/2020	76.43	76.43
	Purchase Order	08/11/2020	Katy Keith	2020382	08/11/2020	160.00	160.00
	Purchase Order	08/11/2020	Kasey Lesher	2020383	08/11/2020	122.35	122.35
	Purchase Order	08/11/2020	ATWOODS	2020384	08/11/2020	96.85	96.85
	Purchase Order	08/11/2020	O M A G	2020385	08/11/2020	2,020.25	2,020.25
Test Fees	Purchase Order	08/11/2020	DEPARTMENT OF ...	2020386	08/11/2020	150.00	150.00
	Purchase Order	08/11/2020	JENNIFER PERRY	2020387	08/11/2020	77.00	77.00
	Purchase Order	08/11/2020	GALLS	2020388	08/11/2020	169.97	169.97
	Purchase Order	08/11/2020	Sid's Easy Shop Tw...	2020389	08/11/2020	546.91	546.91
	Purchase Order	08/11/2020	P & K Equipment	2020390	08/11/2020	139.48	139.48
	Purchase Order	08/11/2020	AUTOZONE	2020391	08/11/2020	1,143.00	1,143.00
	Purchase Order	08/11/2020	HACH	2020392	08/11/2020	382.81	382.81
	Purchase Order	08/11/2020	W & W TIRE	2020393	08/11/2020	166.86	166.86
	Purchase Order	08/11/2020	SMALL ENGINE RE...	2020394	08/11/2020	1,006.52	1,006.52
	Purchase Order	08/11/2020	A. RUSSELL'S MR ...	2020395	08/11/2020	600.00	600.00
	Purchase Order	08/26/2020	Kasey Lesher	2020396	08/26/2020	500.00	500.00
	Purchase Order	09/02/2020	American Waterwor...	2020397	09/02/2020	76.43	76.43
	Purchase Order	09/02/2020	Kasey Lesher	2020398	09/02/2020	500.00	500.00
Well Repair	Purchase Order	09/02/2020	RUSH PUMP	2020399	09/02/2020	1,567.00	1,567.00
	Purchase Order	09/11/2020	Kasey Lesher	2020400	09/11/2020	500.00	500.00
	Purchase Order	09/16/2020	Kasey Lesher	2020401	09/16/2020	500.00	500.00
Drains	Purchase Order	09/16/2020	VETERANS WAST...	2020402	09/16/2020	6,500.00	6,500.00
	Purchase Order	09/16/2020	Kasey Lesher	2020403	09/16/2020	500.00	500.00
	Purchase Order	10/02/2020	INTEDATA	2020404	10/02/2020	520.00	520.00
Aug 1 - Oct 5, 20						26,380.17	26,380.17

The Purchase Order report for the period of August 17, 2023, through September 15, 2023, only reflected check payments, totaling $38,080, debit card, web payment, and electronic transfers were omitted. One check to Noel dated August 23, 2023, in the amount of $2,917.17 was also excluded from the report. Actual expenditures totaled $73,393.80.

11:58 AM
09/07/23

TOWN OF WASHINGTON GENERAL FUND
All Purchase Orders
August 17 through September 15, 2023

Type	Date	Name	Num	Deliv Date	Amount	Open Balance
Aug 17 - Sep 15, 23						
Purchase Order	08/23/2023	CORYELL ROOFING	2023-...	08/23/2023	19,346.03	19,346.03
Purchase Order	08/23/2023	O M A G	2023-...	08/23/2023	2,379.00	2,379.00
Purchase Order	08/23/2023	INTEDATA	2023-...	08/23/2023	510.00	510.00
Purchase Order	08/23/2023	C & C AUTO REPAIR	2023-...	08/23/2023	756.79	756.79
Purchase Order	08/23/2023	MUNICIPAL IMPACT	2023-...	08/23/2023	650.00	650.00
Purchase Order	08/23/2023	American Waterwor...	2023-...	08/23/2023	2,139.98	2,139.98
Purchase Order	08/23/2023	ECONO SIGNS	2023-...	08/23/2023	1,354.36	1,354.36
Purchase Order	08/23/2023	CL BOYD	2023-...	08/23/2023	4,701.35	4,701.35
Purchase Order	08/23/2023	Parker Bay	2023-...	08/23/2023	125.00	125.00
Purchase Order	08/23/2023	GENEVA OSBORN	2023-...	08/23/2023	125.00	125.00
Purchase Order	08/23/2023	MCCCLAIN COUNTY	2023-...	08/23/2023	962.04	962.04
Purchase Order	08/23/2023	ATWOODS	2023-...	08/23/2023	236.95	236.95
Purchase Order	08/23/2023	SMALL ENGINE RE...	2023-...	08/23/2023	1,048.45	1,048.45
Purchase Order	08/23/2023	PURCELL REGIST...	2023-...	08/23/2023	404.50	404.50
Purchase Order	08/23/2023	TRACTOR SUPPLY...	2023-...	08/23/2023	155.76	155.76
Purchase Order	08/23/2023	PREFERRED PUMP	2023-...	08/23/2023	830.00	830.00
Purchase Order	08/23/2023	O M A G	2023-...	08/23/2023	27.00	27.00
Purchase Order	08/23/2023	J & K AUTO PARTS	2023-...	08/23/2023	60.74	60.74
Purchase Order	08/23/2023	DEPARTMENT OF ...	2023-...	08/23/2023	2,267.51	2,267.51
Aug 17 - Sep 15, 23					38,080.46	38,080.46

Internal Controls

Finding ***The Town did not have adequate financial controls in place to safeguard Town funds.***

Key internal control procedures over the receipt, disbursement, and monitoring of public funds were non-existent. The Town did not encumber[15] funds, document official expenditure approvals, or retain invoices or other supporting documentation. During the audit period only Noel and Aday were authorized signatories on the bank account, no Board members were authorized to sign. Even though there were two signers, some checks only had one signature, and, on many checks, it appeared that Aday's signature was not authentic. Aday did admit in some instances he gave Noel authority to sign his name, a practice that should not exist.

Finding ***The Town failed to maintain adequate records to support its financial transactions. Many required records were not maintained, while others were reported to have been destroyed, significantly limiting the ability to verify the legitimacy of Town expenditures.***

Statute requires records of all financial transactions be kept by public officials.[16]

Town officials stated that a water leak at Town Hall damaged numerous records and that the affected files were subsequently discarded. During the audit, it was determined that records previously maintained at both the Town's storage facility and the temporary Town Hall had also been destroyed and were no longer available for review.

The Town lacked adequate policies, procedures, and controls to ensure the retention and accountability of its financial records. As a result of the missing, altered, and destroyed records,

[15] Encumbered funds are budgeted public funds that have been reserved or committed for an approved purchase or contractual obligation but have not yet been paid.
[16] 51 O.S. § 24A.4

investigators were unable to determine the full extent of the misappropriation of Town funds or identify all improper financial transactions.

Finding ***The Town failed to obtain and timely file annual financial audits with SA&I as required by law.***

The Town did not obtain required annual financial audits or file the completed audit reports within the timeframes prescribed by state law.[17]

Regular audits are an important part of financial oversight because they help identify weaknesses in financial controls and can bring unusual transactions or other concerns to the attention of Town officials. In this case, the lack of timely audits reduced oversight during a period when significant fraud occurred. While an audit cannot guarantee that fraud will be prevented or detected, timely audits may have identified warning signs or control deficiencies earlier, allowing the Town to address issues sooner and potentially reducing the extent of the losses.

[17] 11 O.S. § 17-105

Exhibit 1				
Date	Check	Description of Actual Vendor Transaction per Bank Statement	Amount	Altered Vendor Transactions
1/8/2021		DBT CRD 1242 01/07/21 73309389 PAYPAL *PETIT JEAN PUP 402-935-7733 AR C#**9751	$2,058.30	PANDK EQUIPMENT
1/11/2021		DBT CRD 1248 01/08/21 77154551 SONIC #1688 BLANCHARD OK C#**9751	$15.64	O'REILLY AUTOMOTIVE #1888
1/15/2021		PAYPAL INST XFER \\WEB	$2,800.00	HOME DEPOT ONLINE PMT WEB
1/19/2021		DBT CRD 0948 01/16/21 69291347 PAYPAL *PJPUPS 402-935-7733 AR C#**9751	$720.60	DBY CRD PROMP PUMPS
2/5/2021		OBTCRO 1043 02/04/21 0 1812610WWW.ELCHICO.COMWWW.ELCHICO.C OK C#'"9751	$93.66	DELTA DENTAL
2/10/2021		OST CRO 1129 02109/21 29740400 SONIC DRIVE IN #5082 NORMAN C#**9751 OK	$54.86	ACE HARDWARE
2/24/2021		MARCUS BY GS PPD SUSAN NOEL WITHDRAWAL	$800.00	OG&E
3/12/2021		BK OF AMER VISA ONLINE PMT CKF205446285POSNOEL,SUSAN	$1,000.00	VETERANS WASTE
3/17/2021		DBT CRD 1034 03/16/21 60537332 191 BRAUMS STORE NORMAN OKC~9751	$43.39	BATTERIES PLUS
3/23/2021		POS DEB 0816 03123/21 58102000 SPENCER SUPERM 1018 N COUNCIL RD.BLANCHARD OK C#"9751	$23.94	SPENCER PIPE
3/24/2021		DBT CRD 0820 03123/21 80539422 SONIC #1688 BLANCHARD OK C#"9751	$14.90	OREILLY AUTOMOTIVE
4/12/2021		PAYPAL INST XFER \\WEB	$3,000.00	VETERAN WASTE
4/21/2021		BK OF AMER VISA ONLINE PMT CKF205446285POSNOEL,SUSAN	$550.00	HOME DEPOT
4/29/2021		BK OF AMER MC ONLINE PMT CKF205446285POSNOEL,SUSAN	$500.00	LOWES ONLINE
5/17/2021		DBT CRD 0816 05/14/21 77655441 SONIC #1688 BLANCHARD OK Cl/'' 9751	$27.42	OREILLY AUTO
5/25/2021		MARCUS BY GS PPD SUSAN NOEL WITHDRAWAL	$555.62	COMPSOURCE OKLAHOMA
6/1/2021		DBT CRD 1040 05128/21 64338926 SONIC #1207 NORMAN OK C#''9751	$14.50	SHELL STATION
6/7/2021		DBT CRD 1250 06/04/21 42520598 Prime Video*2X54F8V31 888-802-3080 WA C#**9751	$1.99	CBT CRD FIRST UNITED BANK
6/7/2021		DBT CRD 1546 061(4/21 48037898 Prime Video'2X6GC4M31 888~2-3080 WA C#''9751	$15.00	UNITED STATES POSTAL SERVICE
1/3/2022		DBT CRD 1626 12/31/21 07615063 ARBY S 5002030 NORMAN OK C#**9751	$23.25	BATTERIES PLUS
1/5/2022		PAYPAL INST XFER \\WEB	$2,588.73	20/20 FINANCIAL
1/6/2022		SOFI PAYMENTS PL PYMT \\WEB	$1,025.00	WELCH STATE BANK
1/12/2022		PAYPAL INST XFER \\WEB	$5,000.00	VETERAN WASTE SOLUTIONS
1/31/2022		PAYPAL INST XFER \\WEB	$120.00	OG&E
2/11/2022		DBT CRD 1103 02/09/22 14230933 STARBUCKS STORE 11198 NORMAN OK C#**9751	$17.24	LOCKE SUPPLY
2/11/2022		PAYPAL INST XFER \\WEB	$173.09	ATWOOD
2/14/2022		PAYPAL INST XFER \\WEB	$863.19	WW TIRE
2/17/2022		PAYPAL INST XFER \\WEB	$3,600.00	TOTAL PUMP AND SUPPLY
2/22/2022		DBT CRD 1119 02/18/22 23697731 PAYPAL *REVIVALANIM RE 402-935-7733 IA C#**9751	$186.58	PAYPAL REVIVALWATER
2/22/2022		PAYPAL INST XFER \\WEB	$307.39	LOWES CC
2/22/2022		BK OF AMER VISA ONLINE PMT CKF205446285POSNOEL,SUSAN	$1,000.00	HOME DEPOT
2/28/2022		PAYPAL INST XFER \\WEB	$3,000.00	PUMPS OF OKLA SUPPLY
3/7/2022		DBT CRD 1646 03/03/22 19909435 TACO BELL 035180 BLANCHARD OK C#**9751	$25.77	ACE HARDWARE
3/7/2022		PAYPAL INST XFER \\WEB	$135.00	OG&E
3/9/2022		BK OF AMER MC ONLINE PMT CKF205446285POSNOEL,SUSAN	$1,000.00	OGE
3/22/2022		PAYPAL INST XFER \\WEB	$1,884.05	PITNEY BOWES
4/13/2022		PAYPAL INST XFER \\WEB	$2,565.87	HEALTH CARE SERVOBPPAYMT
4/25/2022		POS DEB 1827 04/22/22 12020800 SPENCER SUPERMARKET 1018 N COUNCIL RD. BLANCHARD OK C#**9751	$139.40	AUTOZONE
4/25/2022		PAYPAL INST XFER \\WEB	$1,491.09	PITNEY BOWES
4/27/2022		DBT CRD 0635 04/26/22 17395512 Prime Video*1O05K92S2 888-802-3080 WA C#**9751	$1.99	USPS
4/13/2022	11036	TR LESHER	$250.00	TIM WILK
5/19/2022		BK OF AMER VISA ONLINE PMT CKF205446285POSNOEL,SUSAN	$2,000.00	WEX INC
5/25/2022		DBT CRD 1646 05/24/22 83972144 SP CAROLS BOUTIQUE WWW.SHOPCAROL AL C#**9751	$83.19	UNIFORMS PLUS
5/25/2022		PAYPAL INST XFER \\WEB	$998.99	GALLS
5/31/2022		PAYPAL INST XFER \\WEB	$500.00	PITNEY BOWES
5/31/2022		PAYPAL INST XFER \\WEB	$1,729.27	ATWOOD
3/30/2022	11044	TR LESHER	$380.00	A RUSSELL MR ROOTER
6/1/2022		PAYPAL INST XFER \\WEB	$1,500.00	OG&E
6/3/2022		DBT CRD 1250 06/02/22 42173713 SONIC #1688 BLANCHARD OK C#**9751	$5.32	UNITED STATES POSTAL
6/21/2022		POS DEB 1203 06/20/22 00548198 WALGREENS STORE 615 W MAI WALGREENS STORE 61 NORMAN OK C#**9751	$130.76	LOWES
6/21/2022		DBT CRD 0810 06/18/22 74433374 NELSON MAZDA NORMAN NORMAN OK C#**9751	$1,999.12	WW TIRE STORE
6/21/2022		OG&E PPD Town of Washington ONLINE PAY	$296.85	ATT
6/21/2022		ATT PPD Town of Washington Payment	$327.47	OG&E
6/21/2022		PAYPAL INST XFER \\WEB	$1,000.00	OG&E
6/21/2022		PAYPAL INST XFER \\WEB	$2,000.00	POS DEB
6/27/2022		BK OF AMER MC ONLINE PMT CKF205446285POSNOEL,SUSAN	$2,000.00	TRACTOR SUPPLY
6/28/2022		DBT CRD 1350 06/27/22 78444027 OG&E/USPAYMENTSBILLPAY 877-306-9274 OK C#**9751	$503.50	ACE HARDWARE
4/4/2022	11234	SUSAN NOEL	$1,500.00	SMALL ENGINE REPAIR
6/28/2022	11238	TR LESHER	$500.00	KEITHS AUTOMOTIVE
2/3/2021	1374	KASEY LESHER	$500.00	HAMMOND
2/26/2021	1372	SUSAN NOEL	$500.00	CLINE MONUMENT
5/12/2021	1373	SUSAN NOEL	$3,500.00	FENCE CONCEPTS
10/19/2021	1377	SUSAN NOEL	$1,500.00	SCOTT RIDGEDALE
8/2/2022	1378	SUSAN NOEL	$1,500.00	UNABLE TO DETERMINE
64		**TOTAL**	**$62,641.93**	

DISCLAIMER

In this report, there are terms used, and legal references made which are relevant to the issues reported. However, the legal authority to determine the guilt of any person for any act is the exclusive jurisdiction of law enforcement, prosecutorial, and/or judicial authorities as designated by law.

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