



Agency Reports to the Legislature

A Priority Response Evaluation

Report: 24-000-01

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Key Evaluation objectives:

- » **Compile a list of all reports that are statutorily required to be submitted to the Legislature.**
- » **Assess the level of agency compliance with mandated reports.**
- » **Determine whether the mandated reports are serving their intended purpose.**
- » **Identify opportunities to improve efficiency and effectiveness of reporting.**

Executive Summary

Reports can be a useful accountability tool to state legislators, providing awareness of the activities and financial status of executive branch agencies and their programs or initiatives. Additionally, reports can aid in the assessment of the performance and effectiveness of government activities, monitor implementation of new programs or the progress of existing programs, and ensure compliance with regulations. Often, reporting requirements are put in place with the creation of a new program or a change in law. Other times reporting requirements are the result of dedicated funding or legislative priorities.

Over the span of decades, Oklahoma state government has amassed more than 500 individual reports that are required to be submitted to the Legislature by executive agencies. With this evaluation, LOFT sought to compile a list of all reports statutorily required to be provided to the Legislature from governmental entities and examine opportunities to enhance accountability and transparency of reporting. This evaluation resulted in four key findings:

Finding 1: There are More than 500 Reports Required of Agencies, 57 of Which are Obsolete.

LOFT conducted a statutory review of language requiring a report to be submitted to the Legislature. The criteria for inclusion were that a report must be an informational product submitted in response to a specific statutory requirement, and that the submission is required from a State agency, board, task force, or commission. Additionally, reports were only counted once, regardless of frequency. LOFT also excluded reporting requirements that are not within statute, such as those required by Executive Order.

Of the 510 reports LOFT identified, 57 were determined to be obsolete, leaving 453 active reports. Obsolete reports include those for which the reporting requirement is no longer in effect. For example, a report would be considered obsolete if the due date of the report was prior to January 1, 2025. Even though the requirement for a report is no longer effective, the mandate for these 57 reports continues to exist in State law. LOFT also found that 161 of the reports relate to an agency program enacted more than 20 years ago. That a report topic is an agency program that has existed for more than 20 years does not necessarily mean that the report has limited value, but this class of reports may be worth legislative review to determine relevancy today.

The recipients of the reports are usually the Speaker of the House and the President Pro Tempore of the Senate, but other recipients include the chairs of legislative committees and legislative staff. Some reports are due to “the Legislature” without further specificity, and finally, a few reports are deliverable to LOFT or the Legislative Service Bureau. Some of these reports are required to be delivered to multiple recipients.

Reports are due at different frequencies; 294 reports are annual, 26 are quarterly, 12 are monthly, and 79 are occasional – that is reports, triggered by some occurrence rather than an elapsed time period.

Reports may be the only place the requested information is available: LOFT’s research revealed that 84.5 percent of all report topics were not able to be found online. Reports are frequently related to either incoming revenue or the expenditure of State funds. Additionally, 47.2 percent of all agency reports

centered around a specific agency program or division. While there are 22 reports required of every agency in the State, some agencies are responsible for more reports than others. Below is a list of the agencies with the greatest reporting required.

Agencies with the Highest Number of Required Reports

Office of Management and Enterprise Services	36 Reports
Department of Commerce	25 Reports
Department of Health	23 Reports
All Agencies	22 Reports
Dept of Human Services	22 Reports
Tax Commission	17 Reports
Dept. of Education	16 Reports
Regents for Higher Ed	15 Reports
Health Care Authority	14 Reports
DEQ	11 Reports

Finding 2: Lack of a Centralized Reporting System Limits Ability to Determine Agency Compliance

As LOFT sought to determine the level of compliance by agencies in submitting statutorily required reports to the Legislature, LOFT found examples where agencies failed to submit the report or independently decided the report requirement was not applicable. LOFT also found agencies that were unaware of reporting requirements. While enough information was obtained to determine inconsistent compliance, LOFT was unable to quantify the degree of compliance or non-compliance across State agencies. The greatest factor limiting assessment is the lack of an effective centralized filing system for reports submitted to the Legislature.

Although statute calls for the use of a central State Filing System for reports, it is rarely used except to receive proposed administrative rules. According to OMES – which houses the system on its website – just nine agencies used the system to submit a total of 28 reports to the Legislature between April 1, 2024 and March 21, 2025. Rather than using the State Filing System, LOFT found that agencies are submitting their reports to the individual office holders or to a legislative staff member, most commonly by email. Additionally, the system only receives reports; there is not an index of reports available to search.

Agencies may be unaware of their reporting requirements, especially those applying to all agencies. Of the 64 agencies that responded to a survey by LOFT, five percent were unsure if agency was required to submit a report. Further, a follow up question asking agencies to list all reports required identified instances where the list of reports provided by the agency does not reflect all reports required of that agency. The most common omission was with reporting requirements that do not mention agencies by name, but instead describes a requirement applying to “all agencies.” For example, LOFT found two agencies that did not include the reporting requirement under the Travel Reimbursement Act, which most agencies are subject to. LOFT found agencies generally willing to provide required reports if they are aware of the requirement, but many agencies lack awareness of reporting requirements that either pertain to all agencies or a group of agencies, based on their activities.

LOFT conducted a case study to assess agency compliance with a reporting requirement prescribed to all agencies; that is, no agencies are identified by name. This involved a second survey of State agencies. Of the 74 agencies surveyed, 34 said the requirements did not apply to their agency. 29 agencies said the requirements do apply, and five agencies were not sure or did not answer the question. Of the 29 agencies that identified being subject to the reporting requirement, just three agencies affirmed providing a report to the Legislature within the last 12 months. Fifteen agencies said they did not provide a report, and eleven agencies didn't know if they provided one or not.

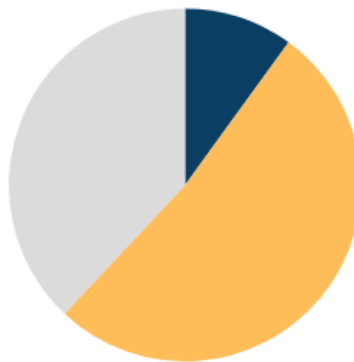
AGENCIES COMPLIANT WITH REPORTING REQUIREMENT UNDER THE OKLAHOMA INDIGENT HEALTH CARE ACT

29

Agencies reported administering a program of public benefits, and therefore subject to reporting requirements

3

Of these agencies submitted the required report to the Legislature within the past 12 months.



Responses

- Agency submitted required report within past 12 months
- Agency did not submit report
- Unsure if report was submitted

LOFT's review of reports required to be delivered to LSB or LOFT also found lack of compliance with statutory requirements, even after receiving emails from the office about the reports due. Under current law, there is no one authority empowered to ensure that agencies are complying with reporting requirements. None of the statutes requiring reports lists a specific consequence for an agency failing to comply with the requirement.

Finding 3: Inconsistent Compliance Inhibits Agency Accountability and Limits Legislative Awareness

LOFT identified five key purposes intended from the statutes requiring reports to the Legislature:

Agency Accountability: includes ensuring that performance metrics are met, that expenditures are made in line with statutory intent, or that agencies are complying with a specific mandate.

Legislative Awareness: keeping legislators informed about conditions or trends in the State that an agency monitors but may not directly control.

Budgeting: most reports involve at least some aspect that could inform budgeting decisions, including plans for future spending or expected revenues.

Evaluation: encompasses reports designed to measure an agency's progress on addressing specific needs, program effectiveness, or improving an agency's performance.

Planning: reports intended to help the Legislature anticipate future needs of the State.

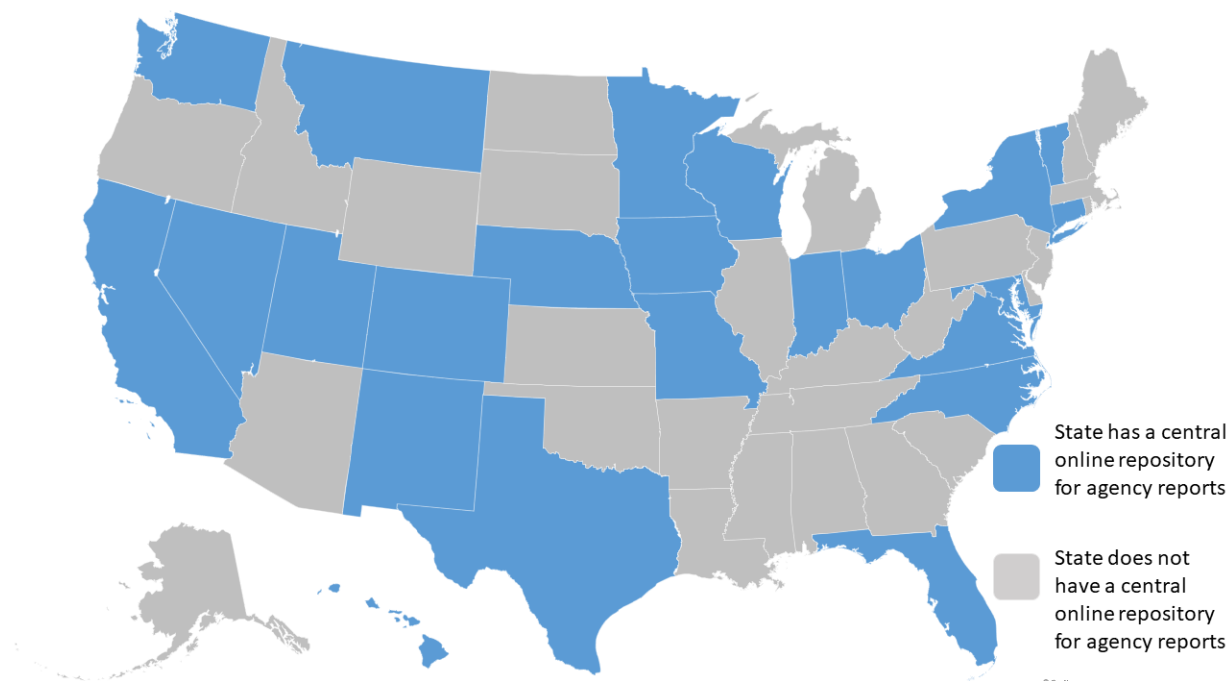
In reviewing reports under these categories, LOFT identified examples where agencies inconsistently provided the required reports, were late in providing the reports, or failed to submit the report. In a series of case studies, LOFT examined how state agencies are fulfilling reporting requirements and determined that:

- The usefulness of mandated reports should be evaluated periodically for duplication and necessity, including creating sunset provisions for some reports.

- Agencies should follow the requirements of statutes until specifically directed otherwise; some agencies have independently determined that a report is not needed.
- Some report requirements are easily overlooked by agencies; it may take an independent oversight entity to direct compliance.

Finding 4: A Centralized Online System Would Create Accountability, Improve Usability of Reports, and Simplify Agency Compliance

The way Oklahoma manages statutory reports may be limiting their usefulness. In examining other states' practices, LOFT identified opportunities to improve the accessibility and usability of the information provided by State agencies. LOFT's review found 23 states have an official webpage dedicated to tracking and archiving the reports required to be submitted to the state's Legislature. Sixteen of these states house their online repository within the Legislative Branch. Florida and Missouri house their online repositories in the Secretary of State's office. New York, New Mexico, and Utah maintain online libraries of mandated reports, but access is granted only to legislators and staff.



LOFT observed several examples of best practices that may be worth emulating. For example, **Texas** continually reevaluates the need for each report, requiring its Library and Archive Commission to propose reports for elimination or reduction in frequency.

Florida's report database prioritizes transparency by allowing the public to sign up for notification when a new report is received. It also allows reports to be filtered by agency, report name, recipient, and submission date.

Colorado's report database provides a summary of report history and status, with reports searchable by policy area and department. Each filter result includes the statutory citation, a description of the report, submission frequency, recipient, and links to previous iterations. **Utah's** report database promotes accountability by highlighting agency compliance in submitting reports by tracking both submitted and overdue reports. Reports can be filtered by report title, agency, recipient, and subject.

Responses to LOFT's surveys reflect that agencies are willing to comply with reporting requirements but would benefit from a simpler and more uniform submission process. Overwhelmingly, agencies requested a central place to submit reports once and have it distributed to the proper recipients. Such a repository would also aid policymakers and their staff in obtaining information needed for decision-making.

Summary of Policy Considerations

The Legislature may consider the following policy changes:

- Create a centralized filing system for reports statutorily required to be provided by agencies to the Legislature, to include the following functionality:
 - An index of all statutorily required reports, sortable by agency name, policy area, title of law, and other information.
 - The dates of the last submitted report and the due date of the next report.
 - Notification to the statutorily designated report recipients when a report is submitted, therefore eliminating the need for agencies to separately provide copies to each recipient and the recipient to maintain records of the reports.
 - Confirmation of submission to the agency.
 - A dashboard reflecting whether a report has been submitted or is overdue.
 - If a report is required due to an event or agency action, provide a list of questions from which the agency can determine if they are required to submit a report.
- Designate an agency or office of the Legislature to provide oversight of reports to ensure compliance by agencies.
- Direct agencies through statute that if the content requested is available elsewhere, such as through another agency's report or within the agency's annual report, that the agency submittal include the relevant sections of the previously reported information and not just a reference to the existing report or attachment of another report.
- Create a process to periodically review the continued need for individual reports, whether this task is assigned to an oversight entity or feedback is solicited from agencies.
- Establish sunset dates for reports created to document progress of a new program.
- Direct the review of statutorily ambiguous reporting requirements to either clarify the requested information or to clarify the recipients of such information. For example, replacing references to "the Legislature" with specific office holders.
- For any reports whose submission is contingent upon a federal definition, replace the federal term with a list of agencies the Legislature wants to receive information from.
- Require the agency or office responsible for tracking agency compliance with reporting to provide compliance information to the chairs of the respective committees with oversight of those agencies.
- Clarify legislative intent that agencies are to follow the requirements of statutes until specifically directed otherwise, eliminating agencies independently deciding a report is no longer required. This would include an agency submitting a report describing the conditions for why the agency does not have information to provide.

Finding 1: There are More than 500 Reports Required of Agencies, 57 of Which are Obsolete

Reports can be a useful accountability tool to state legislators, providing awareness of the activities and financial status of executive branch agencies and its programs or initiatives. Additionally, reports can aid in the assessment of the performance and effectiveness of government activities, monitor implementation of new programs or the progress of existing programs, and ensure compliance with regulations. Often, reporting requirements are put in place with the creation of a new program or a change in law. Other times reporting requirements are the result of dedicated funding or legislative priorities.

LOFT's review of statutorily required reports found that 510 reports are required to be submitted by governmental entities to the Legislature. Of those, LOFT identified 57 obsolete reports, leaving 453 remaining active reports.¹ Obsolete reports mean those that at one time they were required to be sent to the Legislature, but the reporting requirement is no longer in effect. For example, a report would be considered obsolete or inactive if the due date of the report was prior to January 1, 2025, or if the mandate of the reporting entity expired. Even though the requirement for a report is no longer effective, the mandate for these 57 reports continues to exist in State law. A list of the obsolete reports and respective statutory citations are provided as Appendix B.

This evaluation focuses on the 453 reports determined to be current and active. In LOFT's review of statutes, a "required report" was operationalized with the following definitional criteria:

- (1) The report must be an informational product submitted to the Legislature in response to a specific statutory requirement. LOFT's list includes annual reports, status reports, strategic plans, expenditure reports, advance notices, performance reviews, and reports of findings.
- (2) Each reporting requirement was counted only once – even if the statutory requirement was for a State agency to produce multiple consecutive iterations of a report. For example, if the requirement was for an agency to submit 12 monthly reports, that is counted as 1 report.
- (3) Reports were limited to only those required to be prepared by a State agency, board, task force, or commission. Excluded were reporting requirements that apply to local school districts, private organizations, interstate compacts, interstate commissions, or any non-State organization.²
- (4) LOFT examined only those reports codified in statute. The Governor can create reporting requirements via Executive Order, for example, but this analysis does not include reporting requirements created by the Governor.

In the 2025 legislative session, six bills were passed that created new report requirements for state agencies to submit to the Legislature. Due to the timing of the evaluation and bill passage, LOFT did not incorporate these six reports into the grand total number, nor did it conduct analysis on these six agency report requirements.

Scope of Review

LOFT's evaluation examines reports from any State agency, board, or commission that is statutorily required to submit to the Legislature.

While governmental entities can also be required to submit reports in response to Executive Orders, this evaluation reviews only those which are required by statute to be submitted to the Legislature. The Legislature is often not the sole recipient of the report.

¹. LOFT's website provides a list of the 453 reports determined to be active and current at www.okloft.gov.

². LOFT found 22 requirements in statute for reports to be made by non-State entities.

In no more than ten instances, Oklahoma Statutes direct an agency to prepare a report or maintain information and then provide the report only “upon request” from the Legislature or Legislative staff. LOFT distinguishes these cases in our methodology.

Legislative Report Recipients

Reports required to be submitted to the Legislature are reports that must be sent to the following recipients:

- ✓ The Speaker of the House of Representatives;
- ✓ The President Pro Tempore of the Senate;
- ✓ Any committee, leader, or committee chair of the Legislature;
- ✓ The Research, Legal and Fiscal Divisions of either chamber;
- ✓ An identified Legislative staffer (for example, Director of the Fiscal Division); or
- ✓ The Legislative Service Bureau or LOFT.

Out of 453 current and active agency reports, the presiding officer is identified as the report recipient 403 times.³ LOFT found 101 reports that are required to be sent to a specified committee, leader, or staff member of the Senate or House. At times, the specified recipient includes the majority and minority leaders of each chamber.

Exhibit 1: Legislative Report Recipients specified in statute. (The total exceeds 453 because some reports are submitted to multiple recipients. The table reflects the count for all recipients of a required report.)

Report Recipients Listed In Statute	
Speaker of the House and/or President Pro Tempore of the Senate	403
Committee, Leader, Chair, House and Senate staff	101
“The Legislature”	35
Legislative Service Bureau or LOFT	23
TOTAL	562

Source: LOFT Statutory Review.

For 35 of the reports identified by LOFT, the direction for submission was simply that the report must be sent to “the Legislature,” without a specific recipient identified. LOFT also identified 23 reports that are required to be sent to the Legislative Service Bureau or LOFT.

Frequently, more than one legislative recipient is listed in the reporting requirement. For example, a report could be sent to the presiding officers and also to a committee chair. Another example in title 68 O.S. § 3646.3 requires the Department of Commerce to submit a report to the presiding officers, the chairs of the Appropriations Committee of each chamber, and also to the executive director of LOFT. Combinations of recipients are not unusual.

³ LOFT found 80 reports that did not specify the Speaker or the President Pro Tempore as a recipient. Rather, the requirement was for the report to be submitted to another officer or committee or division of the Legislature. At times, the statute simply required that the recipient was “the Legislature.”

In most cases, reporting requirements specify that reports should be sent to the Legislature and to at least one other State entity. The Governor is included as a recipient along with the Legislature 249 times.

Other entities that are frequently listed in the reporting requirements include: the Office of Management and Enterprise Services (OMES); the State Treasurer; the Chief Justice of the Supreme Court; the State Auditor and Inspector; the Attorney General; the State Department of Education, and the Secretary of Commerce.

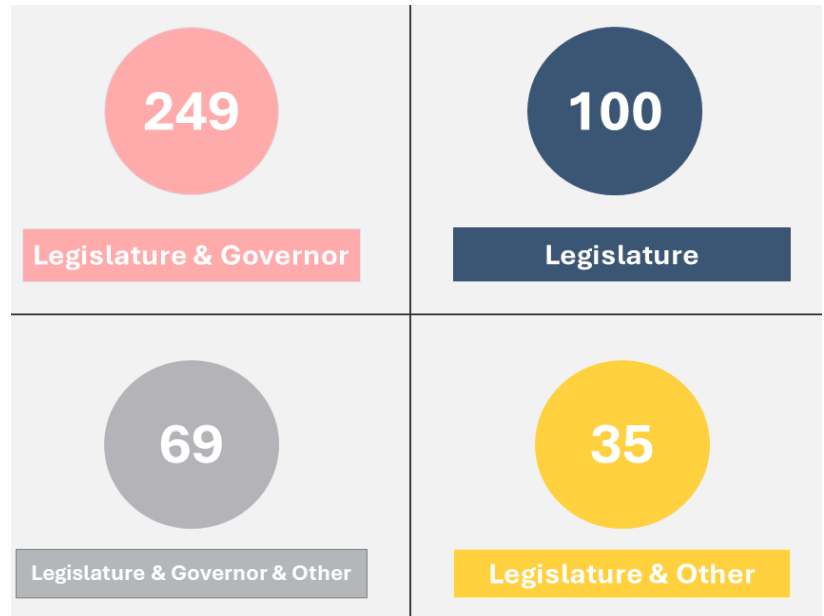
Types of Reports

Oklahoma statute does not limit language for reporting requirements to solely the word “report.” LOFT found that statutory language uses a variety of terms to describe the informational product that agencies, boards, and commissions must submit to the Legislature, including “reports,” “evaluations,” “guidelines,” “written recommendations,” “analysis,” “notification,” and “plans.” These were the descriptions LOFT was able to discover; statute may contain other synonyms not identified by LOFT. In addition to a variety in the name of the submitted product, LOFT found a wide spectrum of types of reports, as reflected in Exhibit 4.

Required Reports by Title of Statutes

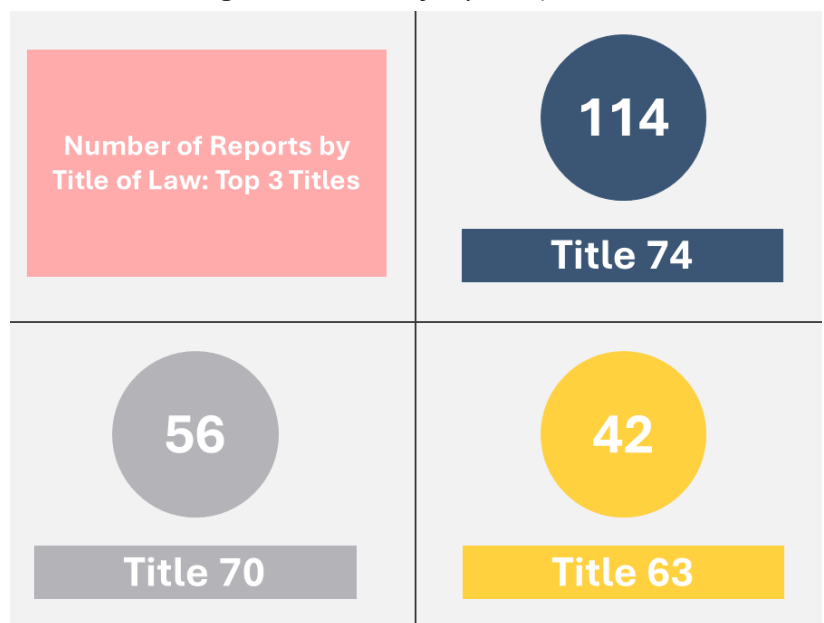
In Oklahoma statute, the 453 mandated reports appear in at least 45 different titles of law with Title 74 “State Government” having the largest number of mandated reports (121) followed by Title 70 “Schools” (60 reports) and Title 63 “Public Health and Safety” (44 reports).

Exhibit 2: Number of Reports Per Recipient. (The most cited report recipient is a joint recipient of the Legislature and Governor.)



Source: LOFT Statutory Review.

Exhibit 3: Number of Reports by Title of Law. (Title 74, the section of statute pertaining to State Government, mandates the highest number of reports.)



Source: LOFT Statutory Review.

Exhibit 4: Types of Reports as Found in Oklahoma Statutes. (When the Legislature mandates a report, it may specify what type of report it is to be, as illustrated in the visual below.)



Source: LOFT statutory research.

LOFT conducted a review of the 453 statutes enacting all required agency reports and found:

- 197 reports – or 43.5 percent – are related to the revenue or expenditure of State funds.
- Reports concerning State finance or specific revolving funds constitute 31.1 percent of all required agency reports.
- 47.2 percent of all agency reports centered around a specific agency program or division. Of these 214 reports, 161 (75 percent) were regarding an agency program that was enacted more than 20 years ago.

That a report topic is an agency program that has existed for more than 20 years does not necessarily mean that the report has limited value, but should the Legislature decide to review reports to potentially sunset, this class of reports may be a logical place to start. For example, statute requires the District Attorneys Council to submit an annual report to the Legislature, Governor, and President of the Oklahoma District Attorneys Association about “its efforts to implement the purposes of this section.”⁴ The section referenced refers to the creation of the District Attorneys Council, which was founded in 1988. Originally, the body’s name was District Attorneys Training Coordination Council, which was established in 1976. Legislation in 1988 changed the name to the District Attorneys Council and gave it a new organizational structure and new duties to create the body as we know it today.⁵ The legislation creating the District Attorneys Council also mandated the statutory report. At the time, the report served as an accountability measure for the Legislature to monitor how the Council in its new form accomplished its mission. However, 37 years later, with the District Attorney’s Council an established entity, one might consider whether requiring updates on the Council’s efforts to implement its purposes is still relevant or useful.

⁴. 19 O.S. § 215.28.

⁵. HB1973.

LOFT found most of the required reports contain information that, if not for the report, would not otherwise be disclosed. LOFT conducted a simple online search for the information required in the statutory language: 84.5 percent of all report topics were not able to be found online. Additionally, LOFT found only 21 percent of enacting statutory language was found to be vague or ambiguous, meaning the majority of report requirements in statute provide specific parameters for what is to be measured and reported.

How Reports are Delivered to the Legislature

Statutes make clear the Legislature’s intent for agencies to provide reports and other required documents by electronic transmission, however, LOFT found some agencies still provide hard copies of required reports.⁶ To determine how agencies submit their reports to the Legislature, LOFT conducted a sample survey of 70 State agencies asking them to describe the format in which they generally submit their required reports. Responses showed the majority of agencies submit reports as an electronic copy, with just three agencies submitting only a hard copy version and an additional six agencies providing a hard copy in addition to an electronic copy.

Agency responses were more varied when asked the specific individual to whom the agencies send the reports. The table below shows survey responses to the question, “To whom do you send the reports?” Twenty-one agencies stated sending reports to the actual Office Holder as well as a staff member.

The survey results shown are not intended to be a complete and comprehensive description of agency practices. Rather, they provide a quick snapshot of how a small sample of agencies comply with the reporting requirements spelled out in State law.⁷

Exhibit 5: Agency Response to LOFT Survey Question: “In what format do you generally submit your publications?” and “To whom do you send the reports?” (Most agencies responded that they submit reports to the legislator or staff member.)

Survey Response: To whom agencies reports send reports		Survey Response: How agencies deliver reports to legislature	
Electronic copy	47	Office Holder + Staff Member	21
No answer	8	A staff member	15
Hard copy + Electronic copy	5	Directly to the office holder	10
Hard Copy	3	Other	9
Hard copies + Electronic copy + Other	1	No answer	8
Other	0	Office Holder + Staff Member + Other	1

Source: LOFT survey to agencies August 2024.

⁶. 74 O.S. § 464.

⁷. The survey was conducted by LOFT in July of 2024, using an online survey response system. Additional survey results are presented in Finding 2.

Total Volume of Reports Required to be Submitted on an Annual Basis

LOFT computed the total volume of reports that are required to be submitted to the Legislature each year and found that nearly 65 percent of the required reports have an annual submittal schedule.

The total, 453, does not include 117 other reports that are required to be submitted only “occasionally” or less frequently than once a year.

Exhibit 6: Frequency of All Statutorily Required Reports. (The majority of reports – 294 – are prescribed with an annual cadence.)



Source: LOFT Statutory Review.

Reports due “occasionally” is LOFT’s designation for reports that are not set by calendar terms but rather are tied to a statutorily expressed trigger. The trigger may be fiscal, subject to an agency’s discretion, or conditional on whether a certain action has taken place. Examples include:

- 82 O.S. § 1623 requires the Water Resources Board to deliver a plan to the Governor, Speaker of the House, and President Pro Tempore of the Senate “contingent on available funding.”
- Title 2 directs the Department of Agriculture, Food, & Forestry to report to the Governor and both Legislative leaders about the areas “needing legislative or procedural changes to help promote the purchase and use of Oklahoma-made products and services”.⁸
- The Commission on Children and Youth Child Death Review Board is required to report to the Governor and both Legislative leaders, only if recommended by a majority vote of the Board, on “any gross neglect of duty by any state officer or state employee.”⁹

Sometimes, the product required from the agency is not a long form written document, but a requirement to report on a specific item or event. Statute requires the Department of Transportation to notify the Speaker and Pro Tempore in writing “prior to the sale of any railroad asset owned by the State of

Oklahoma.”¹⁰ Likewise, the Oklahoma Development Finance Authority is required to “notify” the Speaker, Pro Tempore, Governor, and Corporation Commission whenever a loan is issued pursuant to 74 O.S. § 9053. There are nine occurrences in statute of an agency being required to “notify.”

Of the 453 reports required in statute, 33 have a sunset or end date built into it, representing 6.8 percent. Nineteen of these reports required a single instance of reporting, however, reports with regular reporting frequencies have also been sunset, including annual and semiannual. The Insurance Commissioner has the most reports sunset, at four.

⁸. 2 O.S. § 5-10.

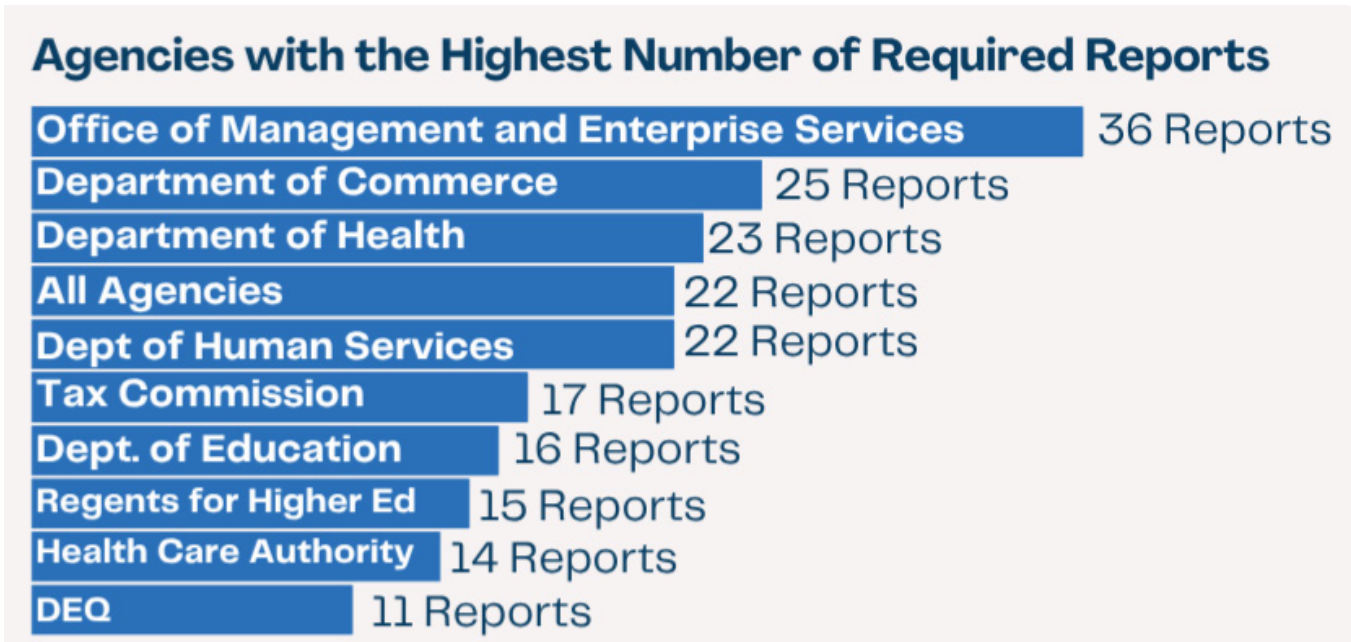
⁹. 10 O.S. § 1150.2.

¹⁰. 66 O.S. § 304.

Agencies with Greatest Reporting Requirements

With 36 statutorily required reports, the Office of Management and Enterprise Services (OMES) has the greatest number of mandated reports. The Department of Commerce comes in second with 25 required reports. In third place is the “All Agency” category; this includes 22 reports that are required en masse from all State agencies. Exhibit 7 below shows those with the highest report burden: nine agencies and one category of “All Agencies.”

Exhibit 7: Agencies with the Most Statutorily Required Reports. *(The Office of Management and Enterprise Services has the greatest number of statutory reports required of it.)*



Source: LOFT Statutory Review.

For a large agency with a high volume of reports due, such as OMES, it is common to see reports required from specifically named departments. For example, OMES must submit an annual report from its Facilities Management Division regarding the facilities condition assessment; the Human Capital Management Division must submit quarterly reports on workload statistics; and the Information Services Division must report the state agency assessment and information security audit findings. The nature of an agency’s work influences the reporting cadence. While the examples provided of OMES reports were all annual or quarterly, the nature of the Department of Commerce’s work lends itself to less frequent reporting. Because the Department of Commerce administers so many programs related to tax incentives, tax rebates, or jobs programs, their reporting is commonly prescribed on a triennial basis to allow time for participating businesses to demonstrate results.

Reporting Requirements Applying to More than a Specific Agency

As shown in the chart above, some mandated reports are required from “All Agencies.” LOFT identified 22 reports that were classified as “All Agency” reports.

An example of an All Agency report can be found in 74 O.S. § 452.13, which is part of the Legislative Review of State Audits Act. After a State agency has been audited, Section 452.13 directs the agency to “deliver two copies of the audit report to the Speaker of the House of Representatives and two copies of the audit report to the President Pro Tempore of the Senate.”

The requirement applies broadly to any State agency that has received an audit – defined as “an examination, an investigation or a review required by or performed as a result of state or federal law or program or rules thereof....”

Another example would be the requirement prescribed in 75 O.S. § 303.1 for State agencies to file copies of their administrative rules with the Legislature when the agency is adopting or revising their agency rules pursuant to the Administrative Rules Act.

The Legislature has also created reporting requirements that apply to agencies that meet specific criteria, such as a requirement in Title 60, which requires all public trusts to submit a monthly report on all expenditures of bond proceeds. As another example, Title 74 requires a report from state governmental entities that carry on transactions with publicly traded securities. Title 56 has a requirement for all agencies that administer a program of public benefits as defined in federal law. These reports do not apply to all agencies, nor are they specific to a single State agency. Rather, this category of reports apply only to agencies who meet the characteristics stated in the enacting statute.¹¹

Still other reports are submitted by two or more agencies working together to prepare information on a topic in which they have a shared interest. For example:

- ✓ The Commission on Children and Youth and the State Department of Health collaborate to produce the comprehensive state plan for the prevention of child abuse and neglect;
- ✓ The Department of Human Services, the State Department of Health, the Department of Mental Health and Substance Abuse Services, the Oklahoma Health Care Authority, the Oklahoma Department of Veterans Affairs; and the Office of Management and Enterprise Services work together to produce a report on implementing the requirements of the Coordination of Services for Older Oklahomans Act;
- ✓ The State Fire Marshal and the State Department of Health collaborate to inspect designated children’s institutions, and they submit a quarterly report to the Speaker of the House of Representatives, the President Pro Tempore of the Senate, and others.

Because these multiple agency reports are not unique to a single State agency, it is difficult to quantify exactly how many reports are due to be delivered to the Legislature within any given time period.

¹¹. The reporting requirement in Title 60 is found at 60 O.S. § 178. The Title 74 requirement about transactions with publicly traded securities is from 74 O.S. § 12003. The requirement for all agencies administering a program of public benefits is given in 56 O.S. § 71.

Finding 2: Lack of a Centralized Reporting System Limits Ability to Determine Agency Compliance

As LOFT sought to determine the level of compliance by agencies in submitting statutorily required reports to the Legislature, LOFT found examples where agencies failed to submit the report or determined the report requirement was not applicable. We also found agencies that were unaware of the reporting requirements. While enough information was obtained to determine inconsistent compliance, LOFT was unable to quantify the degree of compliance/non-compliance across State agencies. The greatest factor limiting assessment is the lack of an effective centralized filing system for reports submitted to the Legislature.

Agencies send their reports to various recipients within the Legislature. In most cases, statute directs that required reports must be sent to the presiding officer of each chamber — the Speaker of the House and the President Pro Tempore of the Senate. Some reports, though, are not required to be sent to the presiding officers. Rather, they are directed to a committee chair, a staff member of the House or Senate, or they are sent to the Legislative Service Bureau or to LOFT.

Reports that are received often remain with the recipient, as there is no central repository for reports, nor any index or catalog of reports that have been submitted or a way to track the status of submissions. In LOFT's experience, the most direct way to locate a particular report is to make a request of the agency responsible for submitting the report. The originating agency generally maintains a copy of submitted reports. However, some agencies had no records for past reports, leaving doubt as to whether the report was ever submitted. Additionally, there is no entity responsible for ensuring the report fulfills what was requested. For example, LOFT has observed that some agencies submit a copy of their annual report in place of a report requiring specific information.

The State Filing System is Rarely Used as Envisioned

In 2008, a State Filing System was statutorily created to serve as a centralized, online filing system that could be used by all State agencies.¹² The intent of the system was to enable electronic filings of reports, administrative rules, and budget documents, underscored by the language requiring anyone providing a printed copy to also provide an explanation of why a document could not be filed electronically. The implementation of this requirement has been centralized through the Office of Management and Enterprise Services (OMES), which houses the Oklahoma State Filing System on its website.

Based on a 2010 newsletter from the then-governor, the intent was to eventually make all documents received publicly available. However, the only documents that are currently searchable by the public are administrative rules.¹³



"This site will accept all electronic filings as required by Senate Bill 1507 (2008). Including administrative rules, budget work programs, budget requests, and other documents required to be filed with the Governor, President Pro Tempore of the Senate, or Speaker of the House of Representatives."

- Office of Management and Enterprise Services (OMES)



¹². 74 O.S. § 464. The State Filing System was established through SB1507 (2008).

¹³. Refer to Appendix F for a copy of the Oklahoma's eGov News Report, October 2010.

Data reflects the system is not regularly used. According to OMES, and depicted in the table to the right, just nine agencies utilized the system to submit reports to the Legislature between April 1, 2024 and March 21, 2025. A total of 28 required reports were filed through the system by the nine agencies – a small fraction of the 453 reports that would be expected to be filed in a given year if all reporting requirements were being fully met. Rather than using the State Filing System, LOFT found that agencies are submitting their reports to the individual office holders or to a legislative staff member. Email transmission is commonly used.

State agencies submitted a total of 21 other documents (such as administrative rules) through the State Filing System. Compared to the total volume of reports that are required to be submitted to the Legislature each year, the State Filing System appears to be an underutilized resource.

Agency Awareness of Reporting Requirements

In July 2024, LOFT surveyed a sample of 70 State agencies, partly to establish a baseline of agency awareness of reports required to be submitted to the Legislature. Of the 64 responses received, about 5 percent responded as being uncertain of any reporting requirements.

Exhibit 9: Agency Responses to LOFT Survey. (Generally, agencies stated awareness of filing requirements. Five percent of the responding agencies reflected being unsure of whether the agency was statutorily required to submit reports.)

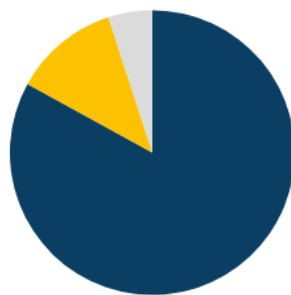
SURVEY QUESTION: IS YOUR AGENCY REQUIRED, BY LAW, TO SUBMIT REPORTS TO THE GOVERNOR OR THE LEGISLATURE?

83%

Agencies responded they have statutorily required reports

5%

Agencies not certain if they are statutorily required to submit reports



Responses

- No
- Don't Know/Not Certain
- Yes

Exhibit 8: Agencies' Use of the State Filing System.

Agencies That Used the State Filing System between April 1, 2024-March 31, 2025	Number of Submissions
Regents for Higher Education	16
Workers' Compensation Commission	4
Lottery Commission	2
Office of Management and Enterprise Services	1
Corporation Commission	1
Capitol Improvement Authority	1
Department of Libraries	1
Oklahoma Securities Commission	1
Council of Bond Oversight	1
Total	28

Source: OMES data in response to a LOFT request.

Source: LOFT Survey of State Agencies, July 2024.

A follow-up question was also posed, asking for a short description of the agency-specific report(s) produced. In response to this open-ended question, fifty-five agencies provided a list of reports. LOFT's review of responses identified instances where the list of reports provided by the agency does not reflect all reports required of it. The most common omission was with reporting requirements that do not mention agencies by name, but instead describe a requirement applying to "all agencies." For example, LOFT found two agencies that did not include the reporting requirement under the Travel Reimbursement Act, which most agencies are subject to. LOFT found agencies generally willing to provide required reports if they are aware of the requirement, but many agencies lack awareness of reporting requirements that either pertain to all agencies or a group of agencies, based on their activities. As shown in the table below, a handful of agencies omitted required reports that pertain specifically to the agency.

Exhibit 10: Agency Responses that Omitted Required Reports. (Based on a LOFT review of survey responses to the question, "Please provide a short description of the agency-specific report(s) that your agency produces." The selected responses represent a sample and are not inclusive of all responses.)

Agency	Reports Required, per Survey Response:	LOFT's Statutory Review Found:
Board of Chiropractic Examiners	[None identified]	This agency should submit reports required of All Agencies.
Boll Weevil Eradication	[None identified]	This agency should submit reports required of All Agencies.
Council on Law Enforcement Education and Training	[None identified]	This agency should submit the annual report on verifying lawful presence of applicants.
Department of Aerospace and Aeronautics	Annual report 3 O.S. § 84	Per 3 O.S. § 84(C), the Department is required to report to the Governor, but not to the Legislature.
Department of Environmental Quality	Ten reports are listed in DEQ's response	Additionally, there is a requirement for an annual report on the Oklahoma Energy Efficiency and Emission Reduction Program. 27A O.S. § 2-3-109
Department of Public Safety	DPS identified 7 reports	Additionally, there are requirements at 74 O.S. § 51.1a and 74 O.S. § 500.18.

Source: LOFT survey of 70 State agencies conducted in August 2024.

Case Study: Evidence of Agency Non-Compliance

In order to assess agency compliance with a reporting requirement that is not directed to one named agency, but rather addressed to all agencies that fit certain criteria outlined below, LOFT conducted a second survey of State agencies in March 2025. LOFT surveyed 74 agencies about their fulfillment of a specific reporting requirement outlined in Title 56 of State law, pertaining to the Oklahoma Indigent Health Care Act.¹⁴

The Act provides that,

"...Every agency or a political subdivision of this state shall verify the lawful presence in the United States of any natural person fourteen (14) years of age or older who has applied for state or local public benefits... or for federal public benefits... administered by an agency or a political subdivision of this state."

¹⁴ 56 O.S. § 71.

To promote adherence to this verification requirement, the Act also requires all agencies that provide a public benefit to submit an annual report to the Legislature:

“Each state agency or department which administers any program of state or local public benefits shall provide an annual report to the Governor, the President Pro Tempore of the Senate and the Speaker of the House of Representatives with respect to its compliance with the provisions of this section.”

Of the 74 agencies surveyed, 34 said they do not administer a program of public benefits as defined in the law, and so they do not fall under the reporting requirement. Twenty-nine agencies said they do administer a program of public benefits. Five agencies were not sure or did not answer the question.

Of the 29 agencies that said they were subject to the reporting requirement, three agencies affirmed providing a report to the Legislature within the last 12 months. Fifteen agencies said they did not provide a report. Eleven agencies didn’t know if they provided one or not.

Based on this sample, limited to questions about a single report, LOFT calculated the confirmed reporting compliance rate to be 10 percent.

Exhibit 11: Agencies Compliant with a Reporting Requirement Under the Oklahoma Indigent Health Care Act.

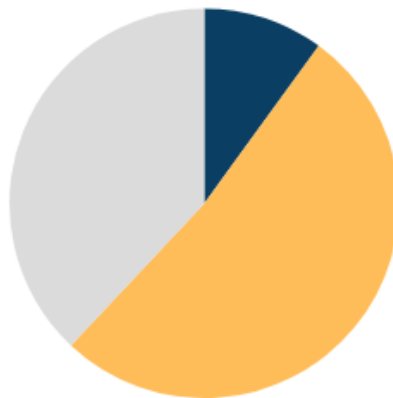
AGENCIES COMPLIANT WITH REPORTING REQUIREMENT UNDER THE OKLAHOMA INDIGENT HEALTH CARE ACT

29

Agencies reported administering a program of public benefits, and therefore subject to reporting requirements

3

Of these agencies submitted the required report to the Legislature within the past 12 months.



Responses

- Agency submitted required report within past 12 months
- Agency did not submit report
- Unsure if report was submitted

Source: LOFT survey of 74 State agencies, 29 of which said they were subject to the reporting requirement (March 2025).

Causes of Agency Non-Compliance

Several of the non-compliant agencies replying to the survey explained their non-compliance.

The Department of Veterans Affairs wrote: *“We were unaware of the statutorily required report. We were unable to locate previous years reports but are prepared to submit current reports now.”*

The Department of Public Safety: *“DPS was unaware of this reporting requirement. DPS will be in compliance with future reporting requirements.”*

The Department of Securities replied: *“The Oklahoma Department of Securities was unaware of 56 O.S. § 71 until receipt of this survey request.”*

Nine agencies explained their non-compliance by referring to their lack of awareness of the reporting requirement. Two mentioned recent staffing changes that contributed to their lack of compliance. Eight other agencies did not offer an explanation.

Of the 19 non-compliant agencies, seven indicated their specific intent to comply with the reporting requirement in the future.

The Council on Law Enforcement Education and Training wrote: *“Being made aware of this statute, we’ll ensure compliance with it.”*

The Department of Consumer Credit wrote: *“No report has ever been completed as required.... We will correct this oversight going forward and will include a report regarding compliance with 56 O.S. § 71 on all future annual reports.”*

The director of the Firefighters Pension and Retirement System replied: *“While our agency has always and consistently complied with the provisions of the statute regarding verification of lawful presence in the U.S., I was unaware of the provision to report to the Governor, the Senate, and the House. I will of course get that filed right away.”*

The responses from these agencies indicate that State agencies are generally willing to comply with the Legislature’s reporting requirements if they are aware of them.

Determining Compliance with Reporting Requirements Can Be Challenging

As demonstrated above, several agencies did not know or were unsure whether they were required to submit a report pursuant to 56 O.S. § 71. This is because the reporting requirement is contingent on whether the agency administers a program of *public benefits*.

In this regard, the definition of “public benefit” is both complex and imprecise. The term is defined in reference to federal law given in the United States Code at 8 U.S.C., Section 1621 (for state or local benefits) or 8 U.S.C., Section 1611 (for federal benefits administered by a state agency).

The term “State or local public benefit” means—

(A) any grant, contract, loan, professional license, or commercial license provided by an agency of a State or local government or by appropriated funds of a State or local government; and

(B) any retirement, welfare, health, disability, public or assisted housing, postsecondary education, food assistance, unemployment benefit, or any other similar benefit for which payments or assistance are provided to an individual, household, or family eligibility unit by an agency of a State or local government or by appropriated funds of a State or local government.

In their responses to LOFT’s survey, several State agencies claimed they do not administer any programs of public benefit. For example, Service Oklahoma asserted that, “The motor vehicle and driver license services administered by Service Oklahoma do not meet the definition of ‘state or local public benefits’, as defined by 8 U.S.C. §1621.”

An agency that serves to license health care professionals wasn’t sure whether they fell under the reporting requirement of 56 O.S. § 71.

The Fire Marshal’s office replied, “We license the Fire Extinguisher Industry company and individual licenses. Our Application contains name, address, social security number and Lawful Presence requirements.” They also indicated that they were unsure whether they met the criteria of providing a public benefit and therefore had to fulfill the reporting requirement.

It is beyond the scope of this report to determine which agencies are properly required to submit reports to the Legislature in response to 56 O.S. § 71. It is notable, however, that a number of agencies expressed uncertainty as to whether they had an obligation to submit a report. This may be an indication of the ambiguity and confusion that can creep into statutory requirements if terms are not precisely defined. In this

particular instance, the definition of “public benefit” is from a federal regulation, which introduces further complexity.¹⁵

The apparent uncertainty of several State agencies suggests that more guidance and oversight is needed to ensure that reporting requirements are being properly fulfilled.

Case Study: Reports Submitted to the Legislative Service Bureau

LOFT also reviewed the reports submitted to the Legislative Service Bureau (LSB). In its review of these reports, LOFT observed similar findings, outlined below.

In the Fall of 2023, LSB began the process of tracking all reports that were statutorily due to it or LOFT.¹⁶ This review identified 23 reports: eleven agencies have specific reports to submit to LSB or LOFT that are set on cadences — either annually, quarterly, or monthly, and there is also a requirement for all agencies to submit copies of any financial audits, compliance audits, and program reviews to LSB.¹⁷

As a courtesy, agencies were notified via email of any specific report owed to LSB. Prior to notification, only one agency had been submitting required reports to LSB; however, those reports were not delivered to the correct staff nor were all reports required from that agency submitted. Overall, notified agencies were willing to comply with statute, but the majority were unaware that they had a statutory obligation to submit these reports. Further, of the 23 total reports due to LOFT or LSB, 20 report requirements are from statutes that were enacted over 20 years ago, with the average age of a statute that references a report being 34 years. During this time, the State has seen many changes to the structure and nomenclature of agencies, changes that may not be apparent without underlying historical knowledge.

LOFT reviewed the 2023 and 2024 submissions of the specific reports that are set to fixed cadences, of which there are 18 in total, sent to either LSB or LOFT. In 2023, LSB received six of the 18 reports statutorily due from four of the eleven applicable agencies. In 2024, LSB received five reports from two applicable agencies. The information presented in all reports received complied with statutory reporting requirements.

Below are selected examples of the reports reviewed by LOFT, demonstrating how agencies complied with reporting. LOFT contends agencies should continue to submit a report even if the applicable program or funds are not in existence or have not been utilized. If required information for a report is maintained by another agency, the relevant agency should submit the applicable portions of the report to maintain statutory compliance. Compliance with reporting requirements may be impeded by outdated statutes, which should be reflected to update current agency conditions.

Compliance: Only one agency, the Department of Commerce, has submitted all reports statutorily required of it to LOFT in both years. Per statute, the Department of Commerce is to submit three reports to LOFT pertaining to various rebate program payments.¹⁸ Although no payments were made from two of the programs, the Department of Commerce has continued to submit a report for each program stating as such, as is statutorily required.

¹⁵ The meaning of the term “public benefit” in 56 O.S. § 71 is tied to a federal definition. Using the federal definition incorporates all federal case law on that particular statute, meaning that a provision that would appear to apply based on a plain reading of the text of the law might not apply once it goes through the wringer of the federal judicial interpretation process.

¹⁶ LOFT determined such relevant reports by searching Oklahoma statute for mentions of “LOFT” or “LSB” (or some variation thereof).

¹⁷ All agencies and officials of the executive branch are also required to submit to the Legislative Oversight Committee of LOFT information regarding any contract with private legal representation where the agency has reason to believe that case costs will exceed one million dollars.

¹⁸ 68 O.S. § 3633; 68 O.S. § 3646.3; 68 O.S. § 3645.4.

Agency Change Resulting in Noncompliance: Since 1990, LSB has been statutorily required to receive monthly statements and an annual actuarial report regarding the Disability Insurance Program, as administered by the Oklahoma State and Education Employees Group Insurance Board (OSEEGIB).¹⁹ OSEEGIB was consolidated – along with several other agencies – and placed within OMES in 2012. OMES has asserted that this report is now a function of the Oklahoma Healthcare Authority. LSB did not receive any reports associated with this program in either 2023 or 2024.

Agency fulfilling report requirement with another entity's report: Per statute, the Department of Wildlife submits to LSB quarterly financial reports pertaining to its Retirement Fund.²⁰ In 2025, the Department of Wildlife submitted to LSB an annual report for the prior year, explaining that this information is maintained by the Oklahoma Pension Commission and is available on the Commission's website. The Department of Wildlife included the relevant excerpts from the Commission's report in its submission to LSB.

Of the reports due to either LSB or LOFT, the following may no longer be necessary:

- The requirement for the State Regents of Higher Education to provide copies of the Regents' annual budget and the budgets of each institution, as these documents are now provided through the annual budget review process by both the Legislature and the Executive.²¹
- The information requested of the Firefighters Pension and Retirement Board, Law Enforcement Retirement Board, Teachers' Retirement System, and the Department of Wildlife Conservation Retirement Fund are now maintained by the State Pension Commission and published on the State Auditor's website.²²

^{19.} 74 O.S. § 1332.1.

^{20.} 29 O.S. § 3-306.

^{21.} The reporting requirements are found in 70 O.S. § 3903 (c)-(d).

^{22.} The reporting requirements, respectively, are found in 11 O.S. § 49-100.9; 47 O.S. § 2-303.1; 70 O.S. § 17-106.1; 29 O.S. § 3-306.

Finding 3: Inconsistent Compliance Inhibits Agency Accountability and Limits Legislative Awareness

LOFT identified five key purposes intended from the statutes requiring reports to the Legislature:

- Agency Accountability
- Legislative Awareness
- Budgeting
- Evaluation
- Planning

While a report may be intended to fulfill more than one of these purposes, each reporting statute LOFT reviewed seems designed to accomplish one of these ends. Below, LOFT presents examples demonstrating the various intent of reporting requirements.

Agency Accountability

Reporting requirements are sometimes established to ensure that a State agency takes action as directed by the Legislature. For example, in 2019, legislation was enacted to protect free expression on college campuses. The law, which applies to public colleges, universities, and career tech schools, prohibited public institutions of higher education from creating "free speech zones" or other designated areas of campus outside of which expressive activities are prohibited.²³

To ensure that the requirements of the law are being properly observed, the law requires each public institution of higher education to:

"G. 1. ...publicly post on its website, as well as submit to the Governor, the Legislature, and the Chancellor of The Oklahoma State System of Higher Education annually by December 31, a report that details the course of action implemented to be in compliance with the requirements of this section."

Exhibit 12: An Excerpt from the Free Expression Annual Report of the University of Central Oklahoma.



Dec. 31, 2024.

Pursuant to 70 O.S. §2120, the University of Central Oklahoma submits the following report to demonstrate its course of action for compliance with the requirements of this statute....

Barriers or Disruptions of Free Expression

The University of Central Oklahoma experienced no barriers or disruptions of free speech during the calendar year ending Dec. 31, 2024. This report can be found at the following link: <https://www.uco.edu/policy>.

Source: Screenshot from the UCO website.

Each institution is directed to describe "any barriers to or incidents of disruption of free expression occurring on campus, including but not limited to attempts to block or prohibit speakers and investigations into students or student organizations for their speech." Exhibit 12 demonstrates how the University of Central Oklahoma has complied with this requirement. This is also an example of a reporting requirement that is coupled with public transparency, as the public can easily verify an institution's compliance.

²³. 70 O.S. § 2120.

As another example, in 2004, the Legislature directed the creation of safety measures for library patrons, including that database resources offered to students in kindergarten through twelfth grade “shall have safety policies and technology protection measures that... filter or block access to child sexual abuse material or obscene materials.”²⁴ Libraries are directed to send the report to the Speaker of the Oklahoma House of Representatives and the President Pro Tempore of the Oklahoma State Senate on an annual basis. This reporting feature makes Legislative leadership aware of any obstacles to compliance.

Additionally, there are two provisions within Title 74 that require reports to be provided about contracts entered into by agencies. The first requires the Attorney General to submit an annual report to the Governor, Legislative leadership, and House and Senate Chairs of their respective Appropriations Committees that informs them of all new contracts for private legal representation entered into by agencies during the calendar year.²⁵ Title 74 also requires the Office of Management and Enterprise Services to submit a report by the 15th day of each month titled “Monthly Sole Source and Sole Brand Contracting Report of Oklahoma State Agencies.” This report must detail sole source and sole brand acquisitions by state agencies in the prior month.²⁶

Requirement to Provide Report on Contracted Legal Services by State Agencies

At a minimum, the report shall identify all new contracts entered into during the fiscal year being reported and all previously executed contracts that remain current during any part of the fiscal year. For each contract, the report shall contain:

- 1. The name of the private attorney with whom the agency has contracted including the name of the attorney's law firm;*
- 2. The nature and status of the legal matter;*
- 3. The name of the parties to the legal matter;*
- 4. The amount of any recovery;*
- 5. The amount of any hourly rate;*
- 6. The amount of any contingency fee paid, if applicable; and*
- 7. The amount paid under the contract for the fiscal year.*

- 70 O.S. § 20iR

Awareness

Some reporting requirements are enacted for the purpose of giving Legislative leaders greater awareness of contemporary issues. An example is a report that is codified at Title 22 § 34.5. This report, focused on incidents of racial profiling, is sent to the President Pro Tempore of the Senate and the Speaker of the House of Representatives on or before January 31 of each year.²⁷

The statute provides that, “No officer of any municipal, county or state law enforcement agency shall engage in racial profiling.” Further, the law requires the Attorney General to establish procedures by which an individual may file a racial profiling complaint with the Attorney General's Office of Civil Rights Enforcement (OCRE). When the OCRE receives a complaint, a copy is forwarded to the arresting officer's employer. The employer is required to investigate the complaint for purposes of disciplinary action and/or criminal prosecution.

LOFT found copies of 12 racial profiling reports on the Attorney General's website covering the years from 2013 to 2024.

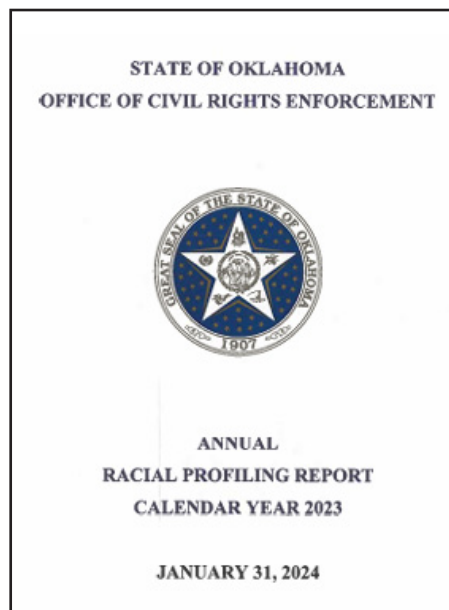
²⁴. 70 O.S. § 11-202. The requirement applies specifically to online library database resources offered by school districts, charter schools, virtual charter schools, state agencies, public libraries, and universities.

²⁵. 74 O.S. § 20i.

²⁶. 74 O.S. § 85.44D.1.

²⁷. 22 O.S. § 34.5.

Exhibit 13: The cover of the 2023 Racial Profiling Report. (The report was published on January 31, 2024.)



Source: Office of the Attorney General.

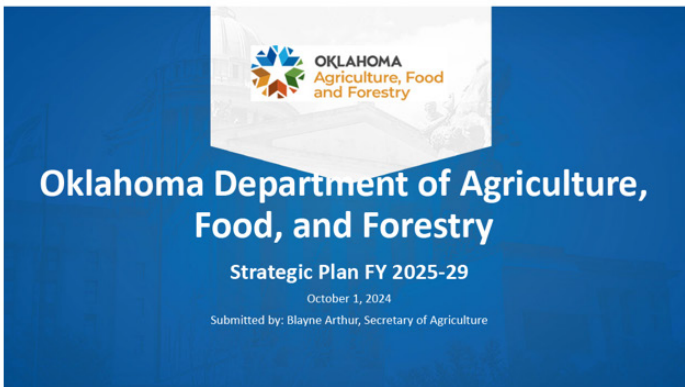
The reports reflect the total number of complaints received each year as well as the number of complaints that were resolved. The reports also show the number of complaints that were “pending” an investigation or resolution at the end of each year. The reports identify the agency each complaint was filed against, but the names of the complainants are not disclosed.

The law does not require the Speaker or the President Pro Tempore to take any action in response to the report. However, the report gives the Legislative leaders an awareness of how many complaints were received during the year, the agencies against whom the complaints were filed, the number of pending complaints, and the disposition of each complaint.

Budgeting

Most of the reports required of agencies pertain to finances; some of these are related to future spending. For example, agencies are required to submit strategic operational plans that define the agency’s mission, vision, goals, and performance measures.²⁸ The agency strategic plans are in addition to the agency budgets that are submitted each year. The strategic plans must be submitted to the Governor, the President Pro Tempore of the State Senate, the Speaker of the House of Representatives, the Legislative Oversight Committee on State Budget Performance, the Chair and Vice Chair of the Joint Committee on Accountability in Government, the Director of the Office of Management and Enterprise Services, and the State Auditor and Inspector.

Exhibit 14: Excerpts from the Agency Strategic Plan for the Oklahoma Department of Agriculture, Food, and Forestry. (FY 2025-29.)



Groups of People Served by the Agency

Group Served	Services Received	Estimated Changes in Group Served (within next 5 years)
1 Oklahoma livestock and crop producers	Meat inspection; organic certification, pesticide regulation; seed and fertilizer testing; domestic and international promotion; market reporting	The average age of producers continues to increase and challenges with access to labor and large animal veterinary care persists. Producers continue to diversify operations and modify practices to meet evolving consumer demand.
2 Oklahoma food consumers	Food safety (meat and dairy inspection, homemade food law compliance); consumer protections (weights and measures; price verification; pesticide application inspection)	No changes anticipated.
3 Oklahoma food and beverage companies	Made in Oklahoma program and Made in Oklahoma Coalition; international trade	Continued growth in number of companies and level of involvement in programs
4 Oklahoma veterinarians	Certificates of Veterinary Inspection	ODAFF will continue to provide electronic CVI's to OK veterinarians and encourage the use of electronic as alternative to hard copy CVI's.
5 Oklahoma students and teachers	Ag In The Classroom; school garden resources; Local Food for Schools	No changes anticipated.

Source: Oklahoma Department of Libraries, “Digital Prairie: Your Electronic Library” (Oklahoma Publications Clearinghouse). Retrieved June 23, 2025.

Each agency strategic plan has multiple elements, including:

- A statement of the agency’s mission and goals;
- A description of the indicators used to measure the output and outcome of the agency and its programs;
- Identification of those served by the agency;
- An analysis of the use of the agency's resources, future needs, and an estimate of additional resources that may be necessary;
- An analysis of expected changes in the services because of changes in state or federal law;
- A description of the means and strategies, including cost-containment strategies and efficiency proposals, for meeting the agency's needs; and
- A summary of the capital improvement needs of the agency.

Each agency strategic plan is designed to allow elected officials to make better, more informed budgeting decisions.

²⁸. As part of the Oklahoma Program Performance Budgeting and Accountability Act, Title 62 § 45.3 requires every agency to submit a five-year strategic plan on Oct. 1 of every even-numbered year.

Another reporting requirement pertaining to budgeting is found in Title 47 § 2-146, which provides information to the Legislature about the amount and sources of funds deposited into the “Department of Public Safety Patrol Academy Revolving Fund.” The report is designed to capture information on the total number of applicants for each academy, the total number of admissions, and the total number of graduates from each academy. The successful recruitment and training of new troopers may have an impact on OHP expenses in future years. The reporting requirement directs the Department of Public Safety to submit an annual report on or before December 1 of each year to the Speaker of the House, the President Pro Tempore of the Senate, the Chair of the House Appropriations and Budget Committee, and the Chair of the Appropriations Committee of the Oklahoma State Senate.²⁹

As designed, the reporting requirement would provide useful data and context to appropriators. The report was due on December 1, 2024 and was submitted on May 29, 2025.

Evaluation

Often, the purpose of a required report is to provide an evaluation of the State’s efforts to improve agency performance and meet legislative goals. Three examples are described here.

Assessing TSET’s Impact: Since 2001, Oklahoma statutes have required the Tobacco Settlement Endowment Trust Fund (TSET) to “contract periodically for performance evaluations” so that the performance of its grantees can be measured “by their attainment of outcomes.” TSET most recently fulfilled this requirement in 2016 when it published an assessment of its efforts to reduce the prevalence of smoking among Oklahoma adults.³⁰ The study was co-authored by scientists and researchers from the University of Oklahoma and the University of Wisconsin. Additionally, TSET publishes a series of annual reports on the use of the Oklahoma Tobacco Helpline. Each report includes an evaluation of the helpline’s effectiveness.

Evaluating Contracting Activities: When an agency enters into a contract that falls under the provisions of the Pay for Success Act it is required to specify an independent third-party evaluator to review and issue reports describing the degree to which the performance targets and outcome measures given in the contract have been met. In addition, each agency “...shall provide a report to the chairs of the legislative appropriations committees that contains the evaluation from the independent third-party evaluator.”³¹

Exhibit 15: An excerpt from a contract evaluation submitted in response to 62 § 9010.4. (This report was prepared by the State Department of Health.)

LOFT obtained five reports that were submitted in 2025. In each case, the reports provide a one page summary of “success outcomes” that were achieved in the previous calendar year. Each report carried the signature of a third-party evaluator. As a result, LOFT can confirm that the five reports provide an evaluation in compliance with the requirements of the Pay for Success Act.

Pay for Success Annual Performance Report

Reporting Period: January 1, 2024 to December 31, 2024



In compliance with House Bill 2670 which requires “No later than April 1 annually, the agency or agencies shall provide a report to the chairs of the legislative appropriations committees that contains the evaluation from the independent third-party evaluator.” the following report will be completed by the Oklahoma State Department of Health (OSDH) using relevant program data and submitted along with the appropriate supporting documentation to a third-party evaluator for review and verification. The annual cumulative report will be submitted no later than April 1 of each contract year by OSDH to the chairs of the legislative appropriations committees.

Source: Office of Management and Enterprise Services, Central Purchasing Division.

²⁹. 47 O.S. § 2-146.

³⁰. TSET Impact Study, 2016: *Assessing the Impact of the Tobacco Settlement Endowment Trust on Oklahoma’s Adult Smoking Prevalence*.

³¹. 62 O.S. § 9010.4. The provisions of the Pay for Success Act applies to any agency that enters into a pay-for-success contract with a private entity to receive up-front capital to fund a service or program.

A Missing Report: A third example of an evaluation-related reporting requirement is found in Title 10A § 2-7-705. This statute creates a requirement for the Office of Juvenile Affairs (OJA) to submit a report evaluating the implementation of the Delinquency and Youth Gang Intervention and Prevention Act. Statute provides that an annual report will be submitted to the Speaker, the President Pro Tempore, and the Governor by January 15 of each year. The evaluation is to include a summary of funds expended for delinquency prevention programs, an analysis of the effectiveness of gang-related early intervention programs, and recommendations regarding the distribution of the funds.³²

In the case of this particular requirement, a report has not been submitted in the last several years, according to OJA. Consequently, the evaluative purpose of the reporting requirement is not being realized.

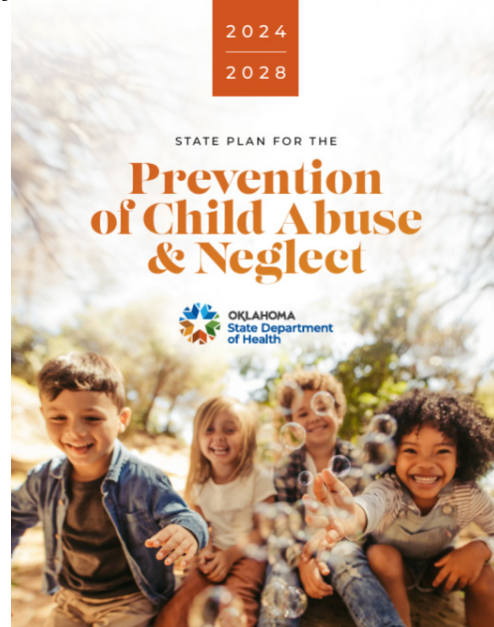
Planning

Some report requirements are clearly designed to help the Legislature anticipate the future needs of the State. At times, these needs are framed in terms of budgetary requirements. But other times they are focused more broadly on challenges related to societal needs.

An example is found in Title 63 § 1-227.3, which requires the Oklahoma Commission on Children and Youth (OCCY) to deliver the comprehensive state plan for the prevention of child abuse and neglect. The plan is developed jointly by OCCY and the Office of Child Abuse Prevention within the Oklahoma State Department of Health. The statute directs OCCY to review the state plan at least annually and “...make any necessary revisions based on changing needs and program evaluation results not less than every five (5) years.” Any such revisions are to be delivered to the Governor, the Speaker of the House of Representatives, and the President Pro Tempore of the Senate no later than July 1 of each year.

Another example of a planning-related requirement appears in Title 63 § 5007. This statute directs the Oklahoma Health Care Authority board to prepare an annual business plan for the agency. The business plan is required to be adopted, published, and submitted to the Governor, the Speaker, and the President Pro Tempore of the Senate. (The term “business plan” is not defined in this section of law).

Exhibit 16: The cover of the 2024-28 State Plan for the Prevention of Child Abuse & Neglect.



Source: Oklahoma Commission on Children and Youth (OCCY).

³². 10A O.S. § 2-7-705.

Case Studies

LOFT identified four case studies to illustrate how State agencies are addressing their reporting requirements, as well as demonstrate opportunities to improve the overall reporting process.

Case Study 1: A Multi-Year Trend Analysis of the State's Budget Outlook.



Key Takeaway

The usefulness of mandated reports should be evaluated periodically. The Legislature has the opportunity to remove requirements for reports that are lightly used, potentially saving staff-hours and money. In this case study, other agencies are providing similar but more timely information, which presents some degree of duplication.

This case study describes an opportunity to remove a report that is rarely used and tends to duplicate other requirements. Eliminating reporting requirements has the potential to save staff hours.

In 2007, the Legislature enacted a requirement for the Office of State Finance to develop and publish a multi-year trend analysis of the state's budget outlook.³³ In 2016, the statute was amended to specify that the analysis must be provided to certain members of the Legislature:

On or before November 1 of each year, the Office of Management and Enterprise Services shall develop and publish a multi-year trend analysis of the state's budget outlook which includes the current fiscal year, the ensuing fiscal year and the following two (2) fiscal years. The trend analysis shall include projections of revenues and expenditures reflecting the best available information concerning economic activity, population change, policy developments and other factors affecting the state budget. The analysis shall be provided to the President Pro Tempore of the Senate, members of the Senate Appropriations and Finance Committees, the Speaker of the House of Representatives and members of the House Appropriations and Budget Committee.

OMES began publishing the Multi-Year Trend Analysis in November, 2012. The agency estimates that approximately 40 hours of staff time are required to prepare the report each year. To create the analysis, the agency relies on publicly available data from the Board of Equalization, Tax Commission reports, General Appropriation bills, Governor's Executive Budget proposals, and economic data from the Bureau of Labor Statistics and the Federal Reserve Bank of St. Louis. All of the calculations are done in-house by an OMES Budget Analyst.

As specified in law, the report must be submitted "on or before November 1 of each year." While this type of information could be useful to policymakers, according to OMES, the timing of the report limits its usefulness:

"The report's timing necessitates the use of outdated or preliminary data, rather than the most recent forecasts provided by the Tax Commission or certified by the Board of Equalization."

The agency notes that their analysis is based on data that is sometimes stale by the time it is published. Further, the analysis itself is outdated as soon as the Board of Equalization meets to certify actual revenue collections for the completed fiscal year, updated projections for the current fiscal year, and initial estimates for the upcoming fiscal year. Those certifications are available in late December.

³³. 62 O.S. § 49. The provision was enacted with SB368 (2007).

In terms of report usage, OMES judges that its analysis is not widely used. The agency disclosed to LOFT:³⁴

“Historically, distribution of this report is limited to its publication on the OMES website and emails to legislative leadership.

“This report may be provided to any lawmaker, agency leader or finance officer, legislative fiscal staff, state policymaker, or elected official upon request. None of these internal entities have, to our knowledge, cited using these reports for any purpose. The only outside entity which uses this report to our knowledge is Pew Research. They monitor the different long-range budget projections and budget stress test reports issued by each state government and report on them in the aggregate.”

Case Study 2: Agencies That Have Determined a Report is Not Needed Without a Change in Legislative Directives.



Key Takeaway

Agencies should follow the requirements of statutes until specifically directed otherwise.

This case study examines two State agencies that decided to suspend submissions of required reports, claiming the reports were no longer justified because of other changes in law. In short, these agencies independently determined the Legislature no longer had a need for the reports.

State Board of Education

The first example identified by LOFT pertains to the reporting requirement for the State Board of Education to submit a Schools Capital Improvements Budget to the Legislative Service Bureau (LSB), the Oklahoma Development Finance Authority, and the Director of the Office of Management and Enterprise Services:³⁵

No later than the first day of October of each year, the State Board of Education shall submit with the itemized budget request and estimates for the ensuing fiscal year, a Schools Capital Improvements Budget....

In September 2023, the State Superintendent of Education submitted a one-page letter to fulfill the reporting requirement, with the comment:

“On behalf of the State Board of Education, I write to inform you that the School Capital Improvements Budget for 2024-25 is \$0.”³⁶

The State Superintendent explained that the budget is no longer being calculated because of a change in the federal law. He pointed out two relevant facts:

First, he said, the requirement for a School Capital Improvements Budget is predicated on 70 O.S. § 18-153, which requires each local school district to identify their four-year capital needs:

A. Each local school district shall develop and adopt a four-year capital improvement plan for the public schools in the district. Each local school district shall review and update their plans annually....

B. The State Department of Education shall develop and the State Board of Education shall adopt a statewide four-year capital improvement master plan for the public common schools of this state.

Second, he said, there is an exception for school districts that don’t have any school sites that have been identified as “in need of improvement” by the State Board of Education. In particular, he pointed to the language used in 70 O.S. § 3-153, which states:

³⁴. Correspondence from OMES, March 2025.

³⁵. 70 O.S. § 18-162

³⁶. See Appendix C, “2023 Report on the School Capital Improvements Budget.”

B. School districts that do not have any school sites which have been identified as in need of improvement by the State Board of Education, pursuant to the requirements of the No Child Left Behind Act of 2001, P.L. No. 107-110, shall not be required to submit the plans....

(Emphasis added by LOFT)

The State Superintendent wrote to LSB:

"The No Child Left Behind Act... was replaced by the federal Every Student Succeeds Act (ESSA) in 2015.... Thus, the designation that requires school districts to file the underlying reports no longer exists."

The State Superintendent did not claim that the reporting requirement had been repealed by the Legislature or that the State Board of Education has stopped identifying school sites "in need of improvement." His specific claim was that the federal law had been amended and was given a new name, which resulted in the agency's decision to suspend the annual report. In this regard, it should be noted that there is a continuing requirement in federal law for the State Board of Education to identify school sites in need of improvement, even with the change of name for the federal law.

Additionally, the administrative rules of the State Department of Education describe a continuing requirement for the State Board of Education to submit the Schools Capital Improvements Budget:

(d) District Four-Year Capital Improvement Plan. *Each district shall submit to the State Board of Education a Four-Year Capital Improvement Plan for the public schools within the district....*

(e) Adoption. *The State Department of Education shall develop and submit for adoption by the State Board of Education a Four-Year Capital Improvement Master Plan....*

(f) Schools Capital Improvements Budget. *A schools capital improvements budget shall be submitted by the State Board of Education by the first day of October of each year, with the itemized budget request and estimates of the ensuing fiscal year. [70 O.S. § 18-162]*

In short, there is an appearance that the State Superintendent of Education may have misinterpreted the intent of the Legislature. Because of the State Superintendent's unilateral decision, the Legislature is deprived of information that it specifically sought through the enactment of Title 70, Section 18-162.

A Report on Increases in Wages, Salaries or Rates of Pay.

As another example of an agency that self-determined a report was no longer required of them, 74 O.S. § 840-2.17 states:

F. The Office of Management and Enterprise Services shall file a quarterly report with the Offices of the Governor, Speaker of the Oklahoma House of Representatives, and President Pro Tempore of the Oklahoma State Senate listing, by agency, all increases in wages, salaries or rates of pay and any changes to title or classification of each employee.

However, the most recent report was prepared by the Human Capital Management division of OMES in 2020. OMES provided the following explanation to LOFT: "The purpose of the report was to provide information on all changes to classified employment. With the abrogation of the classified system by the Civil Service and Human Capital Modernization Act in 2022, the report is no longer needed."³⁷

This is another instance where the agency may have misinterpreted the intent of the Legislature. Because of the agency's unilateral decision, the Legislature is deprived of information that it specifically sought.

When a State agency believes it is no longer required to deliver a report to the Legislature, even though the mandate continues to exist in State law, the agency should seek guidance and direction on the reporting requirement. If necessary, the agency may seek relief from the Legislature by requesting a change in the law. In any case, agencies should make sure that their administrative rules are aligned to the requirements of State and federal law.

³⁷ Email communication from OMES to LOFT on April 3, 2025.

Case Study 3: Report Requirements Can Easily Be Overlooked; An Oversight Entity is Needed to Ensure Compliance.**Key Takeaway**

Some reports are easily overlooked by agencies because they are not specifically named in the statutory requirement; it may take an independent oversight entity to direct compliance. Sometimes the only barrier to compliance is awareness of the requirements that exist in statute.

This case study illustrates how a State agency willingly fulfilled a requirement to submit a required report after being prompted.

In the statutes at 56 O.S. § 71, the law mandates that:

1. Each state agency or department which administers any program of state or local public benefits shall provide an annual report to the Governor, the President Pro Tempore of the Senate and the Speaker of the House of Representatives with respect to its compliance with the provisions of this section....

Pursuant to the law, each such agency is required to describe how they verify the lawful presence of people who apply for public benefits from the agency. That is, they must verify that each applicant is lawfully present in the United States by executing an affidavit stating that:

- 1. He or she is a United States citizen; or*
- 2. He or she is a qualified alien under the federal Immigration and Nationality Act and is lawfully present in the United States.*

Additionally, the agency must describe how applicants are verified through the Systematic Alien Verification for Entitlements (SAVE) Program operated by the United States Department of Homeland Security.

When LOFT conducted our survey of agencies that administer public benefits, we identified several agencies that were not submitting the annual report as required. One of those agencies was the Oklahoma Department of Labor (ODOL). The agency responded to the survey by stating that they didn't know if they had submitted a report within the last 12 months. They agreed that ODOL administers a program of public benefits: "Professional licenses."

One day after submitting their response to the survey, without any prompting by LOFT, the agency's General Counsel and Chief of Staff informed LOFT that the annual report had been mailed to the statutory recipients. It should be noted that LOFT's survey was designed as an information gathering tool. It did not ask or require any agency to submit any missing reports. Even so, we observed that the Department of Labor prepared their report promptly after being reminded of the reporting requirement. We noted that the report was prepared quickly, and it provided a concise description of all items required to be covered in the report.

Case Study 4: A Reporting Requirement for Which There is No Current Need.**Key Takeaway**

The Legislature should consider a process to evaluate the ongoing need for reports. At present, there is not a recognized process for "sunsetting" or eliminating reporting requirements.

This case study deals with the Oklahoma AgrAbility Project, a program that is funded and managed by the U.S. Department of Agriculture (USDA). AgrAbility is a national program that is designed to help farmers, ranchers, and other agricultural workers with disabilities through assistive technology, information about

treatment and rehabilitation, and caregiver support.³⁸

In 2007 the Legislature passed the Oklahoma AgrAbility Project Act, creating a joint program of the Oklahoma Cooperative Extension Service, ABLE Tech, Langston University, and the Oklahoma Assistive Technology Foundation.³⁹ The Act directed the Oklahoma Cooperative Extension Service (OCES) to submit a copy of any report or other document that it provides to the United States Department of Agriculture concerning the Oklahoma AgrAbility Project:

“If state funds are utilized, unless otherwise required by federal law, the Oklahoma Cooperative Extension Service shall provide the Speaker of the Oklahoma House of Representatives and the President Pro Tempore of the Oklahoma Senate a copy of any report or other document that it provides to the United States Department of Agriculture concerning the Oklahoma AgrAbility Project.”

It is a conditional requirement. There are three conditions:

- (1) The report is required if state funds are used;
- (2) The report is required if the Cooperative Extension Service provides a report or other document to the U.S. Department of Agriculture; and
- (3) The report is required if it is not inconsistent with federal law.

There is not a current need for this report as the USDA has not provided funding for the Oklahoma AgrAbility Project since the mid-2010s. USDA has not required any reports from the State of Oklahoma since then, nor has the Legislature appropriated funds for the Project during the same time period. Consequently, for the last ten years or more, there has been no need for the Cooperative Extension Service to provide a report to the Legislature.

If this program were to be revitalized at some time in the future, current employees of the OCES may not have awareness of this reporting obligation if there is not an independent entity to prompt the report or a reporting index that could be referenced.

As a matter of prudence, the Legislature may choose to keep in place the reporting requirement in case the project is brought back at a future date. On the other hand, without a current need, it is reasonable to consider whether the reporting requirement should be removed from statute.

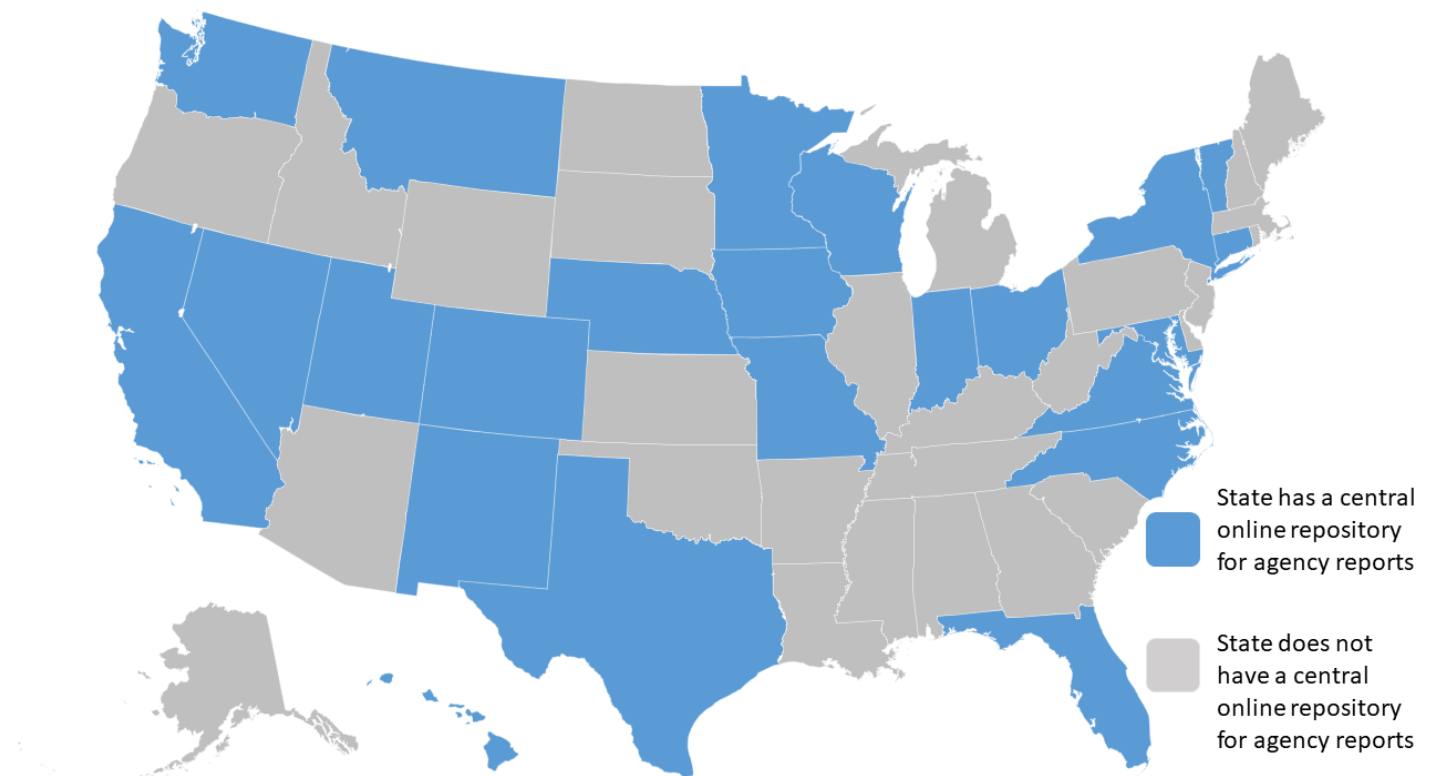
³⁸. National AgrAbility Project website, “Program Description” - (downloaded April 9, 2025).

³⁹. 2 O.S. § 5-503.

Finding 4: A Centralized Online Filing System Would Create Accountability, Improve Usability of Reports, and Simplify Agency Compliance

The way Oklahoma manages statutory reports may be limiting their usefulness. In examining other states' practices, LOFT identified opportunities to improve the accessibility and usability of the information provided by State agencies. LOFT's review found 23 states have an official webpage as a central repository for tracking and archiving the reports required to be submitted to the state's Legislature. Sixteen of these states house their centralized agency reports online repository within the Legislative Branch. Florida and Missouri house their online repositories with the Executive Branch via the Secretary of State's office. New York, New Mexico, and Utah maintain online libraries of mandated reports, but access is limited to only legislators and staff.

Exhibit 17: States with Centralized Online Repository for Agency Reports. (23 states have a centralized location that maintains reports received by agencies in response to legislative mandates. All but three of the states' repositories are accessible to the public.)



Source: National Conference of State Legislatures; LOFT's review of state websites, legislative web pages, and state library offices.

LOFT was able to easily review other states' inventory of reports online, while compiling the list of Oklahoma's reports required manual statutory reviews and contacting agencies directly. There are two government entities in Oklahoma that have a role in either receiving or maintaining reports submitted by agencies, though neither is similar to what was observed in states with a centralized reporting site. OMES' online filing system, detailed earlier in this report, is designed to receive filings, but there is no database available to review what was received. The Department of Libraries (ODL), maintains the Oklahoma Publications Clearinghouse, which provides physical and digital access to "state publications."⁴⁰

⁴⁰. ODL administers the State Archives and State Government Records Management Program.

However, the definition of this term does not necessarily include agency reports.⁴¹ Department of Libraries staff monitor legislative activity and maintain a list of reports agencies are required to send to the Legislature, Governor, Department of Libraries, and other recipients in order to appropriately process those that qualify as a “state publication.”

Peer State Practices

LOFT identified the following states for having report management practices that could potentially be adopted by Oklahoma:

Texas: Report procedures are designed to assess the continued need for reports.

The Texas General Appropriations Act of 2007 directs the Texas Library and Archive Commission produce a “report of reports” indexing all statutorily required reports by state agencies and institutions of higher education.⁴² The index includes a brief description of the report, details about the preparing agency, legal authority, due date, frequency of report, and its recipient. This report does not include certain standard reports each state agency is required to submit to the Texas Legislature in advance of Texas’ biennial legislative session such as agency reports on itemized operating budget, appropriations requests, strategic plan, or annual financial report.

In FY23, the Texas State Library and Archives Commission documented 1,181 required agency reports in Texas state government, almost three times as many as Oklahoma’s 453 required agency reports. This FY23 report published by the Texas State Library and Archives Commission explicitly states its intended purpose “to eliminate or reduce the frequency of reports required by state law” (page i). The Texas State Library and Archives Commission review of legislation passed by the 87th Legislature in 2021 found 95 newly added agency reports, 271 changed reports, and 141 reports repealed or deleted.⁴³

Texas State Library and Archives Commission’s 2023 report on reports included a survey of 57 agencies asking them to assess their required reports using the following options:⁴⁴

- (1) **Repeal** – Agency recommends the report be repealed.
- (2) **Duplicative** – The report duplicates another report (specify statute and name of other report).
- (3) **Frequency** – Agency believes the report could be prepared at a different frequency and why. For example, agency recommends changing an annual report to biannual submission because that is when data becomes available.
- (4) **Other Reason** – Explain how the statute could be changed and why.

Survey results showed that agencies surveyed recommended 83 reports be repealed, “Other” received 55 assessments that indicated retaining the report, four reports labeled duplicative, and one that needed the due date changed.

⁴¹. Per 65 O.S. § 3-113.2, “state publications” are materials produced wholly or in part by state funds by an agency that is published and distributed to people outside of the agency and required by law.

⁴². According to the Texas State Library and Archives Commission the mandate to create a report of required reports from state agencies has been included as a budget rider in every appropriations budget bill since 2007.

⁴³. Required Reports prepared by the Texas State library and Archives Commission and The State of Texas published October 2022, pg. ii.

⁴⁴. Ibid.

Florida: Report database prioritizes transparency, notifying recipients when reports are received.

Florida statute under the State Publications Program directs all required reports from agencies to be electronically filed with the Division of Library and Information Services of the Department of State. The law stipulates the repository website must have a feature for website users be able to receive alerts when selected reports are uploaded or updated.⁴⁵ The State Library of Florida compiles an index of statutorily required reports of state agencies that are required each quarter and sends it to the Governor, the President of the Senate and the Speaker of the House of Representatives.⁴⁶ The State Library of Florida Office houses the state's required agency reports and filters reports by name, department, recipient, and submission date.

Florida's Department of State Division of Library and Information Services website lists more than 680 agency reports required in Florida state government as of November 2024.⁴⁷



The Legislature finds that statutory reporting requirements for state entities is of great value to the public for accountability and transparency in government. A single, modern, Internet-based repository is necessary to compile reports on government activities as well as to ensure that statutorily required reports are easily accessible and available to the public.

-Florida Statute: Title XIX, 286.001

Source: State Library of Florida, "Reports Required By Florida Statute".

Colorado: Report database provides summary of report history and status.

Colorado state agencies submit all statutorily required reports to the Legislative Council Staff, which posts the reports online, searchable by policy area and specific department. Each filter result includes the statutory citation and language describing the required agency report, submission frequency, recipient,

⁴⁵. Florida Statute, Title XIX, 286.001.

⁴⁶. Florida Department of State Report: Statutorily required reports quarterly bibliography, July 15, 2024.

⁴⁷. Florida Department of State Division of Library and Information Services website, Research tab, "Reports Required by Florida Statute".

and links to previous iterations of the report. The agency depicted in this example – the Education Data Advisory Committee – is given statutory authority to recommend to the appropriate legislative committee any reporting requirements that are “duplicative, obsolete, or inefficient.”

COLORADO GENERAL ASSEMBLY - STATUTORY REPORTS

Department

Education

Agency

Education Data Advisory Committee

Recipient

House Education, Senate Education

Education Data Advisory Committee Annual Report

Statutory Cite:	Next Due Date:	Frequency:	Report Status:	Repeal Date:
22-2-304 (3)(a)	Oct 1, 2023	Annual	Ongoing	

Enacting Law: HB 22-1265

Previous Enactment: SB 17-144, HB 16-1192, HB 09-1214, HB 07-1320

22-2-304. Education data advisory committee - creation - duties - repeal.

(1) The state board shall designate at least five volunteer school districts and two volunteer boards of cooperative services and a volunteer charter school, that are representative of the state as to pupil size and population, to send representatives to form a voluntary committee, to be known as the education data advisory committee. The EDAC shall work with the department to review school district data reporting requirements and make recommendations as provided in this section.

(3)(a) The EDAC shall annually, or more often if necessary, make recommendations to the state board and to the appropriate legislative committees of reference based on the subject matter of the recommendation for the repeal or amendment of statutory and regulatory data reporting requirements that the EDAC has identified as duplicative, obsolete, or inefficient.

(3)(a) The EDAC shall annually, or more often if necessary, make recommendations to the state board and to the appropriate legislative committees of reference based on the subject matter of the recommendation for the repeal or amendment of statutory and regulatory data reporting requirements that the EDAC has identified as duplicative, obsolete, or inefficient.

Source: Colorado General Assembly Legislative Council Website.

Utah: Report database promotes accountability by highlighting agency compliance in submitting reports.

Utah’s State Legislature compiles all required agency reports on its website. Reports can be filtered by report title, agency, recipient, and subject. Hyperlinked statutory citations are included in the report information page. Additionally, the website tracks both submitted and overdue reports.

Agency Reporting

Report Requirements

Submitted Reports

Overdue Reports

Filters:

Agency: -Select Agency- ▼

Recipient: -Select Recipient- ▼

Subject: -Select Subject- ▼

Apply Filters

Clear Filters

Source: Utah State Legislature, Agency Reporting Webpage.

Opportunities for Improvement

During this evaluation, LOFT identified several areas of inefficiency in the State's agency reporting processes. First, LOFT found inconsistency in where agencies send reports, whether the recipient was the Speaker of the House, President Pro Tempore of the Senate, or Governor. Inquiries with House and Senate staff revealed that they were not receiving agency reports in a consistent or easily accessible manner; often staff indicated that it was unknown exactly where agency reports were sent. Historically, physical report copies were submitted to legislative leadership via the Capitol mailroom. The reports were then distributed to the appropriate legislative leadership and applicable research staff. Technological advancements in the years since have altered this antiquated practice.

Though Oklahoma statute identifies report recipients, reports for any one recipient do not necessarily all go to the same place. If lawmakers are not able to easily access the documents, agency reporting becomes less useful. Secondly, agency reporting laws become ineffective if the Legislature is unaware of what reports they are supposed to be receiving at any given time. As a case study to demonstrate whether lawmakers are aware of agency reports that pertain to their particular area of oversight, LOFT shared with the respective chairs of the House and Senate Commerce committees a list of the 26 agency reports required of the Department of Commerce. Both Chairs confirmed that they were not aware that such reports existed. While this is not indicative of the Department of Commerce failing to complete the reports, it demonstrates the lack of accessibility and awareness about reports, which impedes usefulness.

For these reasons, LOFT recommends appointing one State entity to be responsible for monitoring compliance by receiving and housing agency reports in a centralized online location that is easily accessible to all legislators and legislative staff. House and Senate leadership, committee chairs, legislators, and their staff should know what reports are due to them, and how to access the submitted reports.

Agencies Prefer Simplicity

Based on responses provided to LOFT's July 2024 survey, agencies are not only receptive to the changes described in this report, but expressed a preference for change:

LOFT's 2024 survey to agencies offered an open-ended question asking if they had any general thoughts or comments. Of the 24 agencies who chose to provide an answer, 13 agencies expressed a desire for one centralized location to submit all agencies reports. These 13 agencies repeated similar themes suggesting uniformity of method, single location, and online submittal. Agencies indicated an automated system would be of assistance to them not only for time saving measures, but also for the purpose of being notified what reports they owe, being able to filter and sort, and housing previous years' reports. More than one agency stated that a read receipt from the report recipient would provide them with assurance that they were in compliance. Simplicity, ease, and non-duplication were common themes amongst agency feedback, which are reflected in the infographic on the following page.

AGENCY RESPONSES TO SURVEY PROMPT: PLEASE PROVIDE ANY THOUGHTS OR COMMENTS YOU MIGHT HAVE

“Consistency of format and sharing of duplicative data is always a good goal. We appreciate any and all efforts to make report filing **simpler and non-duplicative.**”



“A **list of reports** needed for each agency and **the deadline would be helpful** especially for new agency heads and staff.”

“A **central clearing house**; possibly by title or due date.”

“It may be helpful to create a **single** email address or **website address** for submitting reports to various recipients... recipients could then check one location to determine if the required documents/reports have been uploaded.”

“Clarification that reports can be submitted electronically... a **uniform method** for determining how reports may be submitted would **assist agencies by streamlining operations.**”

“A **comprehensive location could be helpful** for future policymakers and agencies to see past reports.”

“A **designated portal** to submit annual reports and receive a **confirmation of receipt would be helpful for both tracking and reporting purposes.**”

“We welcome **efficiencies and streamlining efforts, such as a single platform or portal** to submit reports which need to be distributed to the legislature, for all agencies.”

“... If there were a **categorized repository where agencies could submit reports and elected officials could go to search for reports**, it would make valuable information less likely to get lost in the shuffle.”

“My suggestion would be some sort of **notification** to leadership at the agency **when filing deadlines are missed via the online filing system** to increase adoption and **eliminate hard copies...**”

Summary of Policy Considerations

The Legislature may consider the following policy changes:

- Create a centralized filing system for reports statutorily required to be provided by agencies to the Legislature, to include the following functionality:
 - An index of all statutorily required reports, sortable by agency name, policy area, title of law, and other information.
 - The dates of the last submitted report and the due date of the next report.
 - Notification to the statutorily designated report recipients when a report is submitted, therefore eliminating the need for agencies to separately provide copies to each recipient and the recipient to maintain records of the reports.
 - Confirmation of submission to the agency.
 - A dashboard reflecting whether a report has been submitted or is overdue.
 - If a report is required due to an event or agency action, provide a list of questions from which the agency can determine if they are required to submit a report.
- Designate an agency or office of the Legislature to provide oversight of reports to ensure compliance by agencies.
- Direct agencies through statute that if the content requested is available elsewhere, such as through another agency's report or within the agency's annual report, that the agency submittal include the relevant sections of the previously reported information and not just a reference to the existing report or attachment of another report.
- Create a process to periodically review the continued need for individual reports, whether this task is assigned to an oversight entity or feedback is solicited from agencies.
- Establish sunset dates for reports created to document progress of a new program.
- Direct the review of statutorily ambiguous reporting requirements to either clarify the requested information or to clarify the recipients of such information. For example, replacing references to "the Legislature" with specific office holders.
- For any reports whose submission is contingent upon a federal definition, replace the federal term with a list of agencies the Legislature wants to receive information from.
- Require the agency or office responsible for tracking agency compliance with reporting to provide compliance information to the chairs of the respective committees with oversight of those agencies.
- Clarify legislative intent that agencies are to follow the requirements of statutes until specifically directed otherwise, eliminating agencies independently deciding a report is no longer required. This would include an agency submitting a report describing the conditions for why the agency does not have information to provide.

About the Legislative Office of Fiscal Transparency

Mission

To assist the Oklahoma Legislature in making informed, data-driven decisions that will serve the citizens of Oklahoma by ensuring accountability in state government, efficient use of resources, and effective programs and services. LOFT provides timely, objective, factual, non-partisan, and easily understood information to facilitate informed decision-making and to ensure government spending is efficient and transparent, adds value and delivers intended outcomes.

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Appendix A. Methodology

Oklahoma Constitution, Statutes, and Agency Policies

LOFT reviewed Oklahoma statutes to determine the number of report requirements that have been established. LOFT found that statutory language uses a variety of terms to describe the informational product that agencies, boards, and commissions must submit to the Legislature, including “reports,” “evaluations,” “guidelines,” “written recommendations,” “analysis,” “notification,” and “plans.” These were the descriptions LOFT was able to identify; statute may contain other synonyms not discovered by LOFT.

To understand the statutory requirements related to the Oklahoma Publications Clearinghouse, LOFT reviewed 65 O.S. § 3-113.1, et seq., as well as the administrative rules of the Oklahoma Department of Libraries given in Title 405 of the Oklahoma Administrative Code.

Stakeholders Engaged:

- Office of the Governor of Oklahoma
- Oklahoma State Senate
- Oklahoma State House of Representatives
- Oklahoma Department of Libraries

Appendix B. Obsolete Reports

LOFT's review of statutorily required reports found that 510 reports are required to be submitted by governmental entities to the Legislature. Of those, LOFT identified 57 obsolete reports. That is, the reporting requirement is not currently effective because the agency it applies to is no longer in existence or the deadline for the required report has passed. For example, a report would be considered obsolete or inactive if the due date of the report was prior to January 1, 2025, or if the mandate of the reporting entity has expired.

Even though the requirement for a report is not currently effective, the mandate for these 57 reports continues to exist in State law.

Part 1. No Longer Required Because the Authority for the Agency has Ended

<u>Statute</u>	<u>Agency</u>	<u>Description</u>	<u>Explanation</u>
12 O.S. § 1.401	Access to Justice Commission	A status report on the progress of the Commission's duties.	Commission was disestablished in 2023
2 O.S. § 18-192	Sheep and Wool Commission	A report of the Commission's income, expenditures and a brief survey of its work.	The authority for Sheep & Wool Commission expired on July 1, 2017, in accordance with the provisions of the Oklahoma Sunset Law.
2 O.S. § 18-34	Oklahoma Beef Council	An annual report of all activities for each fiscal year.	Sunset July 1st, 2010
40 O.S. § 800.1	Occupational Licensing Advisory Commission	A report on the results of any public meeting held for the purpose of making recommendations.	The Commission was dissolved by operation of law on December 31, 2022.
43A O.S. § 12-104	Oklahoma Suicide Prevention Council	A progress report on the Suicide Prevention Act, including policy recommendations.	"A. There is hereby created until January 1, 2020, an Oklahoma Suicide Prevention Council."
56 O.S. § 162.1b	DHS Citizens Advisory Panels	E. The panels shall sunset July 1, 2016.	The panels ceased to exist on July 1, 2016.
56 O.S. § 245	Oklahoma Food Security Committee	B. There is hereby created the Oklahoma Food Security Committee.	The committee was discontinued on December 31, 2012.
56 O.S. § 3121	Compassionate Care Task Force	A. There is hereby created until July 1, 2010, the "Compassionate Care Task Force".	The task force no longer exists.

Part 1. No Longer Required Because the Authority for the Agency has Ended, *continued*.

<u>Statute</u>	<u>Agency</u>	<u>Description</u>	<u>Explanation</u>
57 O.S. § 521.1	Reentry Policy Council	A report on the progress of the reentry policies and programs operated by the Department of Corrections.	The authority for the Council expired on July 1, 2023.
62 O.S. § 46.5	State Revenue Apportionment Evaluation Commission	H. The Commission shall analyze the state revenue system....	The Commission had a sunset date of July 1, 2023.
74 O.S. § 2900.3	Oklahoma Homeless Prevention Committee	Aa written report on assistance provided for housing services to the homeless.	The authority for this committee ended on July 1, 2000, in accordance with the Oklahoma Sunset Law.
74 O.S. § 30.2	Commission on Opioid Abuse	A report of findings and recommendations.	The authority for the Commission expired on July 1, 2023.
74 O.S. § 30c	Drug and Alcohol Abuse Policy Board	A report of findings and recommendations.	74 O.S. § 30d terminated the Board on July 1, 2000.
74 O.S. § 500.18	Native American Cultural & Ed Authority	For the Travel Reimbursement Act: A report excepted or exempted expenses.	74 O.S. § 1226.2 states "The Authority shall be terminated no later than the first day the AICCM is open to the public." (The museum opened on September 18, 2021)
74 O.S. § 9100	Unified State Law Enforcement Commission	A report of findings and recommendations.	The Commission ceased to exist on December 1, 2022.

Part 2. No Longer Required Because the Deadline for the Report has Passed.

<u>Statute</u>	<u>Agency</u>	<u>Description</u>	<u>Explanation</u>
21 O.S. § 2200	Organized Retail Crime Task Force	Provide information on organized retail crime.	The final report was due on December 15, 2024.
10 O.S. § 22.1	Department of Human Services	A report of the relative support program established in this section.	The final report was due on January 15, 2002.
10 O.S. § 630.2	Commission on Children and Youth	A report on efforts to design and implement coordinated database system.	The final report was due on February 1, 1998.

Part 2. No Longer Required Because the Deadline for the Report has Passed, *continued*.

<u>Statute</u>	<u>Agency</u>	<u>Description</u>	<u>Explanation</u>
10A O.S. § 1-8-111	Department of Human Services	An annual report on efforts to provide a credit report to foster youth in the custody of DHS.	The final report was due on November 1, 2018.
17 O.S. § 294	Corporation Commission	A report on coordination with the Southwest Power Pool.	The final report was due on December 31, 2024.
19 O.S. § 547.2	Sheriffs' Personnel Task Force	A study on the recruitment and retention of deputy sheriffs and detention officers.	The final report was due on February 1, 2008.
2 O.S. § 11-13	Department of Agriculture, Food, and Forestry	A report on the Winter Storm Grant program.	The date for the final report was February 1, 2023.
2 O.S. § 5-606	Department of Agriculture, Food, and Forestry (with the State Dept of Health)	A review of regulations related to the use of donated or gleaned food.	The date for the final report was November 1, 2024.
20 O.S. § 1103H	Public Employees Retirement System	A study on restructuring the Uniform Retirement System for Justices and Judges.	The date for the final report was December 1, 2004.
20 O.S. § 127	Judicial & District Attorney Redistricting Task Force	A study on redistricting judicial districts and district attorney districts.	The date for the final report was November 30, 2008.
27A O.S. § 2-6-501.4	Department of Environmental Quality	A study on the effect of sludge containing heavy metals on soil.	The date for the final report was September 1, 1996.
27A O.S. § 3-5-104	DEQ - jointly with the Corporation Commission	A report related to the development of underground injection control Class VI wells.	The date for the final report was August 1, 2023.
36 O.S. § 6057.5	Surgical Patient Choice Task Force	To recommend ways to improve patient access to rural hospitals, specialty hospitals, etc.	The date for the final report was January 1, 2006.
36 O.S. § 6060.13	Insurance Commissioner	A report on the cost of treating severe mental illness and the impact on premium costs.	The final report was due on December 1, 2002.

Part 2. No Longer Required Because the Deadline for the Report has Passed, *continued*.

<u>Statute</u>	<u>Agency</u>	<u>Description</u>	<u>Explanation</u>
36 O.S. § 6060.44	Office of Management and Enterprise Services	An analysis of a shared savings incentive program for current enrollees of the Oklahoma Employees Insurance Plan.	The final report was due on November 1, 2022.
36 O.S. § 6060.9c	College of Pharmacy at SWOSU	Analyze the effectiveness of the anti-abuse properties of anti-abuse-formulated opioids.	The reporting requirement has expired.
47 O.S. § 173.1	State Task Force on Motor Carrier Regulation and Enforcement	Make recommendations on regulatory, licensing, and permitting programs for motor carriers.	The final report was due on December 1, 2023.
56 O.S. § 4002.12b	Health Care Authority	A report that includes the Authority's plans related to the Ensuring Access to Medicaid Act.	The final report was due on January 31, 2023.
56 O.S. § 1017.4	Oklahoma Health Care Authority	Copies of all waivers submitted to CMS related to the Oklahoma Choices for Long-Term Care Act.	This was a one-time requirement for waivers submitted in 2011.
56 O.S. § 198.11b	Strategic Planning Committee on the Olmstead Decision	A report on implementing the State's strategic plan on the Olmstead Decision.	The date for the final report was July 1, 2010.
56 O.S. § 241.4	Department of Human Services	A report on the DHS plan to restrict the use of Debit and EBT Cards Containing State or Federal Funds.	Provisions of this section of law have been implemented. As a result, the report is no longer required.
56 O.S. § 4002.12b	Oklahoma Health Care Authority	A report on how OHCA will ensure the sustainability of the transformed Medicaid delivery system.	The final report was due on January 31, 2023.
59 O.S. § 858-705.1	Real Estate Appraiser Board	A report evaluating the impact of the Oklahoma Certified Real Estate Appraisers Act.	The date for the final report was January 1, 1994.
62 O.S. § 34.11.1	Chief Information Officer	Within 12 months of appointment, the first CIO shall issue a report setting out a plan of action.	The reporting requirement has expired.

Part 2. No Longer Required Because the Deadline for the Report has Passed, *continued.*

<u>Statute</u>	<u>Agency</u>	<u>Description</u>	<u>Explanation</u>
63 O.S. § 1-534.1	Department of Health	Submit a State Plan for the Prevention and Treatment of AIDS.	The deadline for creation of the State Plan was January 1, 1994.
63 O.S. § 2175.1	Commissioner of Health	A report on information collected on the establishment of a public umbilical cord blood bank.	The report was due in 2009.
63 O.S. § 2-805	Commissioner of Health	A summary of findings from clinical trials authorized by the Uniform Controlled Dangerous Substances Act.	The report was due in 2017.
63 O.S. § 5030.4A	Health Care Authority	Periodic reports on the feasibility of implementing one or more disease state management programs.	The date for the final report was December 1, 2002.
63 O.S. § 2-112	Bureau of Narcotics & Dangerous Drugs Control	A report on implementing the provisions of the Uniform Controlled Dangerous Substances Act.	The report was due in 2020.
63 O.S. § 5009.6	Oklahoma Health Care Authority	Examine the feasibility of a state plan amendment to the Oklahoma Medicaid Program for diabetes self-management training.	The date for the final report was December 1, 2018.
69 O.S. § 1705.6	Oklahoma Turnpike Authority	A progress report on the Luther interchange.	The date for the final report was December 31, 1992.
69 O.S. § 1912	Department of Transportation	A report on the creation of an on-line, updateable, real-time and interactive mapping system.	The system is operational, so the report is no longer required.
69 O.S. § 322	Department of Transportation	Develop the Oklahoma Public Transit Policy Plan and submit a copy.	The date for the final report was July 1, 2020.
70 O.S. § 3-123.1	State Department of Education	A report on the requirements of the No Child Left Behind Act of 2001 as related to Oklahoma law.	The date for the final report was September 1, 2003.

Part 2. No Longer Required Because the Deadline for the Report has Passed, *continued*.

<u>Statute</u>	<u>Agency</u>	<u>Description</u>	<u>Explanation</u>
70 O.S. § 11-103.6a	State Board of Education	A report comparing the English Language Arts and Mathematics subject matter standards.	The date for the final report was August 1, 2016.
70 O.S. § 3-116.5	Commission for Educational Quality and Accountability	Factors in public education that improve common ed, higher ed, and State workforce.	The reporting requirement has expired.
70 O.S. § 628.19	Regents for Higher Education - task force	A study of pathways for awarding degrees and certificates through concurrent enrollment.	The date for the final report was November 30, 2022.
70 O.S. § 7001	Regents for Higher Education - Dyslexia Teacher Training Program	An evaluation of the results of the pilot program and recommendations.	This pilot program was established in 2012, so the report requirement expired a decade ago.
74 O.S. § 150.38	State Bureau of Investigation	A statistical report regarding the activities of the Child Abuse Response Team (CART).	The final report was due on July 1, 2015.
74 O.S. § 201	Attorney General	A report on the number of grants awarded pursuant to the Justice Reinvestment Grant Program.	The final report was due by January 1, 2017.
74 O.S. § 9205	Broadband Office	A set of guidelines for broadband grants and incentive awards.	The guidelines were due to be submitted in 2022.
82 O.S. § 1088.14	Water for 2060 Advisory Council	A report of findings and recommendations on incentives to encourage improved irrigation and farming techniques.	The date for the final report was November 1, 2015.

Appendix C: 2023 Report on the School Capital Improvements Budget



OKLAHOMA STATE
BOARD of EDUCATION

September 28, 2023

Holly Hankins
Records Management Clerk
Legislative Service Bureau/Legislative Office of Fiscal Transparency
2300 N. Lincoln Blvd, Room 107
Oklahoma City, OK 73105
holly.hankins@oklegislature.gov

Dear Ms. Hankins:

On behalf of the State Board of Education, I write to inform you that the School Capital Improvements Budget for 2024-2025 is \$0.

The Board is mandated to file the budget with your office under 70 O.S. § 18-162. The budget is based on a statewide master four-year capital improvement plan, which is in turn based on local districts' four-year capital improvement plan. *See id.* § 18-153.

The budget does not exist because all school districts have been exempt from filing the underlying reports since 2015. The Legislature exempted school districts from filing capital improvement plans unless they received a certain designation under the federal No Child Left Behind Act. *See id.* § 3-153. The No Child Left Behind Act, in turn, was replaced by the federal Every Student Succeeds Act (ESSA) in 2015. *See* Every Student Succeeds Act, Pub. L. No. 114-95, 129 Stat. 1802 (2015). Thus, the designation that requires school districts to file the underlying reports no longer exists.

The State Department of Education will begin discussions with the Legislature about how the existing statutory framework could be updated to meet the goals of the Legislature and the Department. In the meantime, the statutory exemption for underlying reports compels the Board to adopt a budget of \$0.

Thank you for your interest in the ongoing work of the Board and the Department. We look forward to continue working with you and with LOFT to improve legislative reports.

Sincerely,

A handwritten signature in black ink, appearing to read "Ryan Walters".

Ryan Walters
Chair, State Board of Education
State Superintendent of Public Instruction

2500 NORTH LINCOLN BOULEVARD, OKLAHOMA CITY, OK 73105-4599

Appendix D: A Survey of State Agencies, Conducted August 2024

For the purpose of identifying the methods State agencies use to submit all reports that are statutorily required to be provided to the Legislature, LOFT conducted a survey of 70 state agencies – a representative sample of the task forces, commissions, and agencies within our scope of work. An online survey platform was used to design and deploy the survey.

Survey Questions.

The survey questions were organized around the following basic topics:

- ✓ Does the agency have a designated person who acts as a publications officer, archivist, curator or recordkeeper, etc., who is responsible for maintaining publications and reports?
- ✓ Does the agency deposit copies of its state publications with the Publications Clearinghouse?
- ✓ Is the agency required, by law, to submit reports to the Governor or the Legislature, etc. – either annually or on a special basis?
- ✓ In what format does the agency submit these reports?
- ✓ To whom are the reports sent?

Additional questions were presented to the survey taker, including an open-ended question:

Do you have any thoughts or comments about the State’s processes for collecting required reports and publications from your agency? Do you have any suggestions for improving the process?

The Purpose of the Questions.

The question about the publications officer was intended to gather information about each agency’s compliance with Title 74, Section 3106.1 – “Publications Officers for State Agencies.” State law requires:

“Every state agency shall designate one of its employees as the publications officer for the agency and shall notify the Publications Clearinghouse of the Department of Libraries of the name of the publications officer....”

The question about depositing copies of publications with the Publications Clearinghouse is related to Title 65, Section 3-114 – “Deposit of Publications with Publications Clearinghouse.” State law requires:

“A. Every agency except institutions of higher education, but specifically including any board of regents for higher education, which issues a state publication shall immediately file the publication electronically....”

Context: LOFT understands that a report which is statutorily required to be provided to the Legislature is, by definition, a “state publication.” As provided in the administrative rules of the Oklahoma Department of Libraries:

“State publications as defined by 65 O.S., §3.113.2, are any informational materials, regardless of format, method of reproduction or source, which originate in or are produced with the imprint, by the authority or at the total or partial expense of an agency supported wholly or in part by state funds and which are distributed to persons outside of the creating agency or are required by law.”¹

¹ Oklahoma Administrative Code, 405:20-9-1. Publications required to be deposited.

Consequently, if the agency is required to send a report to the Legislature, it should also provide a copy of the report to the Publications Clearinghouse.

The question about whether the agency is required to submit reports to the Governor, or the Legislature is fundamental. The purpose is to ascertain what the agencies know about the statutory reporting requirements that apply to them.

A related question is about the format in which the agencies submit any required reports. Also related: *To whom do they send the reports?*

Survey Response Rate. The survey was published on July 16, 2024. The agencies were notified of the survey deployment via an email message. Responses were requested by July 31, 2024.

As of August 21, of the 70 agencies in our sample, 65 had submitted responses to the survey – a response rate of about 92.9 percent. One of the responses was incomplete. Not all questions were answered.

Survey Results.

Who Responded? The survey announcement was sent to the executive director of each agency with a request that the director or the publications officer complete the survey. In fact, a variety of agency officials responded to the survey invitation. Most often the executive director assigned someone else to complete it. Here is a summary:

Executive Director (chief exec)	...	...	...	24
General Counsel	...	...	...	7
Chief of Staff	...	...	...	6
Deputy director	...	...	...	5
Other	...	...	...	<u>23</u>
TOTAL	...	...	...	65

Are You the Publications Officer? Survey respondents were asked if they were the publications officer for their agency. Out of 65 respondents, 32 answered “No” – about 49%.

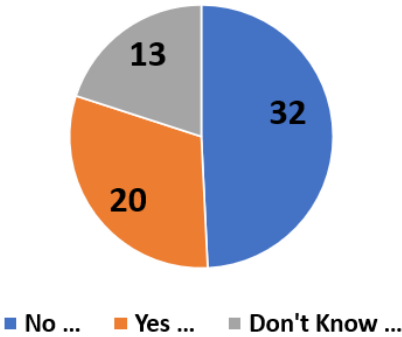
A relatively large number (13) answered inconclusively, stating they didn’t know if they were the publications officer or they said they were *sometimes*; or weren’t sure about their duties with respect to publications. This represents about 20 percent of respondents.

Twenty respondents affirmed that they were the publications officer for their agency – about 32 percent of respondents.

Several agencies indicated that the duties of the publications officer are shared among one or more staffers.

In the Oklahoma Department of Securities, the Administrator, and the General Counsel share duties. At the Oklahoma Center for the Advancement of Science and Technology, the executive director acts as the publications officer “for some statutes.” In other cases, this responsibility falls within the agency’s Finance or Communications Roles.

Are You the Publications Officer?



“Every state agency shall designate one of its employees as the publications officer for the agency....”
Title 74, Sec. 3106.1

The Office of Juvenile Affairs indicated that their chief of staff acts as the publications officer, but it “depends on the time / context.” The Oklahoma Turnpike Authority named three people who share the role of publications officer.

Does your agency have a designated person who acts as a publications officer...? If the respondent didn’t answer ‘Yes’ to the question above, this question was presented as a follow up.

Out of 44 agencies, 26 respondents indicated that their agency does have a publications officer. That’s about 59 percent. In each case, the respondent was able to provide the name of the individual who serves as the agency’s publications officer – although, for 6 of the agencies, more than one person was identified.

Consequently, LOFT was able to compile a list of 46 agencies that have publications officers:

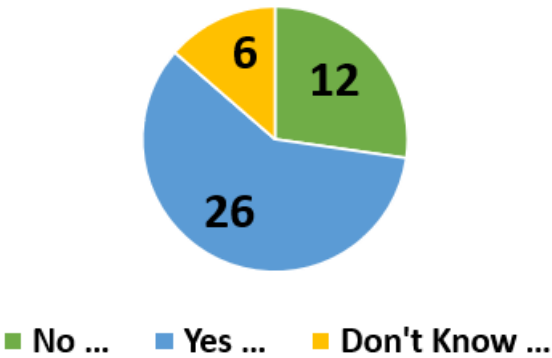
Agencies with a self-identified pubs officer	...	...	...	...	...	20
Agencies with a publications officer (one or more)	ID’d by the survey taker	...	...	...	...	<u>26</u>
Total	...	...	...	...	...	46

Note: survey responses represent responses from 65 agencies.

Twelve out of 44 agencies reported that they do not have a publications officer:

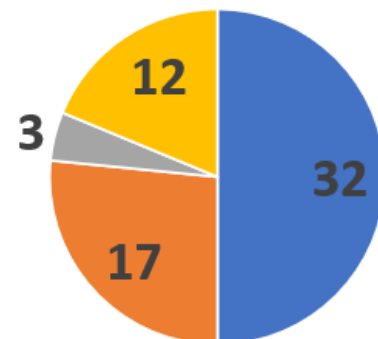
- Secretary of State
- Department of Agriculture
- Oklahoma State Bureau of Investigation
- Oklahoma Banking Department
- Department of Rehabilitation Services
- State Auditor and Inspector
- Office of Management and Enterprise Services
- Oklahoma Health Care Authority
- Tobacco Settlement Endowment Trust
- Regional University System of Oklahoma
- Department of Public Safety
- Oklahoma Educational Television Authority

Does Your Agency Have a Publications Officer?



Six other agencies answered that they do not know if they have a publications officer:

- J.D. McCarty Center
- Department of Labor
- Department of Corrections
- Office of Juvenile Affairs
- Department of Commerce
- Oklahoma Medical Marijuana Authority



Does your agency deposit copies of your state publications with the Publications Clearinghouse? Out of 65 respondents to this question, 32 answered “Yes” without equivocation. That’s 49%.

Seventeen respondents indicated that their agency simply does not deposit copies of publications with the Clearinghouse. Three others said, “Not Always.”

Twelve respondents didn’t know if their agency deposited copies of their state publications with the Publications Clearinghouse or they weren’t sure.

- Yes ...
- No ...
- Not Always ...
- Don't Know / Not Sure ...

The next series of questions were designed to focus on each agency’s obligations regarding the submission of reports to the Legislature and/or the Governor.

Is your agency required, by law, to submit reports to the Governor or the Legislature, etc.? This question was presented to every survey taker. Sixty-four responses were recorded:

Yes	...	...	...	53
No	...	...	...	8
Don't Know / Not Certain	...	...	...	<u>3</u>
TOTAL	...	...	...	64

Please provide a short description of the agency-specific report(s) that your agency produces.

Fifty-five agencies responded to this question by providing a list of reports or by providing another kind of comment. Most agencies were able to identify at least one report that is required to be submitted to the Governor or the Legislature – either on a monthly, quarterly, or annual basis.

As an example, the Oklahoma Teachers Retirement System (OTRS) provided a list of 13 reports that are required by statute or by Executive Order, including:

- ✓ EDEA of 2022 Report - 74 O.S. Section 12004
- ✓ Pension Commission Reports - 70 O.S. Section 106.1 (H)
- ✓ Annual Comprehensive Financial Report and Popular Annual Financial Report - 70 O.S. Section 106.1 (I)
- ✓ Publications Clearinghouse Submissions - 74 O.S. Section 3106.1 and 65 O.S. Section 3-114(A)
- ✓ Report on Workplace Injury/Illness - 40 O.S. Section 417
- ✓ Cabinet Secretary Notification of Expenditures - E.O. 2023-12

- ✓ Fixed Asset Inventory - 74 O.S. Section 110.1
- ✓ Disaster Recovery Plan - 62 O.S. Section 34.12
- ✓ Hardware and Software Inventory - 62 O.S. Section 34.12.A6
- ✓ Cost Savings Report - 74 O.S. Section 85.5.S
- ✓ I.T. Assets and Positions Integral Report - 62 O.S. Section 34.11D and 35.5
- ✓ Meeting Schedule - 25 O.S. Section 311A(A)(1)
- ✓ Distribution of Audits and Compliance Audits - 74 O.S. Section 212A, 74 O.S. Section 2001, Section 452.10

As can be seen, the 13 required reports are described in 5 different titles of statute.

NOTE: *Several of the reports in the OTRS list are required to be sent to a State agency, but not to the Legislature. One of the reports is required by an Executive Order, but there is not a corresponding statutory requirement. So, the list shown above is not exactly responsive to the survey question that was asked.*

In what format do you generally submit these reports? Fifty-six responses were received to this question. Most agencies reported that their reports are submitted electronically:

Hard copies	...	...	...	3
Electronic copy	...	...	...	47
Both hard copies and electronic	...			5
Hard copies, Electronic, and Other	...			<u>1</u>
TOTAL	...	...	...	56

To whom do you send the report(s)?

To a staff member in the elected official's office	...	15
Directly to the office holder	...	10
Both	...	21
Other	...	8
Combo of Above:	...	<u>2</u>
TOTAL	...	56

Do you receive a receipt or another kind of acknowledgement?

Yes, always	...	4
Yes, most often	...	12
Uncertain	...	13
No, not usually	...	23
No, never	...	<u>4</u>
TOTAL	...	56

Is your agency required... to publish any reports... on your agency's website?

No	...	27
Yes	...	32
Don't Know / Not Sure	...	<u>5</u>
TOTAL	...	64

Summary of Findings / Observations.**(1) It is notable that 53 out of 65 agencies – about 82% -- were aware of a definite requirement, in law, to submit reports to the Governor and/or the Legislature.**

The agencies identified more than 233 reports that are required to be filed with the Governor or the Legislature on a periodic basis. Some reports are quarterly, some are annual, some are less frequent – *the time frames vary*.

The reports are generally submitted electronically, sometimes in hard copy format.

The reports are often sent directly to the office holder -- sometimes to a staffer in the elected official's office.

(2) It was found that 3 agencies didn't know if they were under a requirement to submit reports to the Legislature or the Governor – or were unsure about it:

- Office of Disability Concerns
- Boll Weevil Eradication Organization
- State Arts Council²

Eight other agencies said they simply didn't have a requirement:

- Board of Chiropractic Examiners
- Secretary of State
- Oklahoma Bureau of Narcotics and Dangerous Drugs
- Oklahoma Department of Rehabilitation Services
- Oklahoma Historical Society
- Council on Law Enforcement Education & Training
- Oklahoma School of Science and Mathematics
- Oklahoma Educational Television Authority

(3) Of the 53 agencies having a requirement to submit reports to the Governor and/or Legislature, only 32 indicated that they regularly file copies with the Publications Clearinghouse.**(4) Only about half of State agencies file copies of their State publications with the Publications Clearinghouse as required by law. Title 65, Section 3-114.****(5) Only a fraction of State agencies has designated an individual to act as their Publications Officer, as required by law. Title 74, Section 3106.1.**

² In an explanatory comment, the State Arts Council acknowledged that they regularly submit "budget and performance reports, some additional requested budget related reports that are requested annually (typically)."

Appendix E: Memo to State Agencies (Survey Conducted March 2025)

To: State Agency Directors

cc: Other Agency Representatives

At the request of the Legislature, the Legislative Office of Fiscal Transparency (LOFT) is evaluating all reports statutorily required to be provided to the Legislature from governmental entities, including task forces, commissions, and agencies.

With this message, we are asking for your cooperation in answering a simple 3-question survey. Please complete this survey by the close of business on Monday, March 24th.

Background. The subject of the survey is the reporting requirement of 56 O.S. § 71 which deals with “Applicants for State, Local or Federal Public Benefits - Verification of Lawful Presence in United States.”

Paragraph A of this statute directs all agencies to “verify the lawful presence” of any person (14 or older) who has applied for public benefits administered by the agency.

The term “public benefit” is defined as:

(A) any grant, contract, loan, professional license, or commercial license provided by an agency of a State or local government or by appropriated funds of a State or local government; and

(B) any retirement, welfare, health, disability, public or assisted housing, postsecondary education, food assistance, unemployment benefit, or any other similar benefit for which payments or assistance are provided to an individual, household, or family eligibility unit by an agency of a State or local government or by appropriated funds of a State or local government.

Paragraph I says: “I. Each state agency or department which administers any program of state or local public benefits shall provide an annual report to the Governor, the President Pro Tempore of the Senate and the Speaker of the House of Representatives with respect to its compliance with the provisions of this section.”

Survey Questions.

- (1) Does your agency provide a program of state or local public benefits as defined in 56 O.S. § 71?
☐ Yes
☐ No
☐ Don’t Know; Not Sure
- (2) Within the last 12 months, has your agency provided an annual report to the Governor, the President Pro Tempore of the Senate, and the Speaker of the House of Representatives – as required by Paragraph I of 56 O.S. § 71?
☐ Yes
☐ No
☐ Don’t Know; Not Sure
- (3) If you answered “No” to Question (2), please provide a short explanation below:

In accordance with Title 62-8014 of Oklahoma Statutes, your agency's participation in the enclosed survey is mandatory even if your agency is not obligated to submit any reports to the Legislature.

Your timely response is greatly appreciated. The information you provide will assist our evaluation.

Thank you for your cooperation.

Survey Team

Legislative Office of Fiscal Transparency

2300 N. Lincoln Blvd., Room 107

Oklahoma City, OK 73105

Web: okloft.gov

Appendix F: Governor's Newsletter Regarding the Oklahoma State Filing System (Oklahoma's eGov News Report, October 2010)



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October Oklahoma eGov News Report

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October 2010

OKLAHOMA'S eGOV NEWS REPORT

Welcome

Welcome to Oklahoma's eGovernment News Report. We hope you enjoy the monthly report providing you with up-to-date information on Oklahoma's eGovernment achievements.

Oklahoma eGov News

- Upgrades to State System Make Reporting Simple for Oklahoma State Agencies
- Oklahoma's Veterinary Board Opens 24/7 Online Store
- Okie Boutique Web Store Now Open on TravelOK.com

Upgrades to State System Make Reporting Simple for Oklahoma State Agencies

One Website Enables State Agencies to

What's Inside

- Welcome
- Oklahoma eGov News
- Agency Salutes
- New Online Services & Websites
- How Do I?
- Upcoming State Holidays
- Upcoming Events

Agency Salutes

Electronically Upload Many Required Filing Types

The Oklahoma Office of State Finance and OK.gov, Oklahoma's official website, today announce updates to the Oklahoma State Filing System that enable state agencies to submit new filing types online and simultaneously to the Governor, House of Representatives, State Senate, and Secretary of State, leading to business efficiencies and a reduction in the state's consumption of paper.

Launched in November 2008, the first phase of the system enabled agencies to file Administrative Rule changes. The new system changes allow state agencies to file Fee Increase Notifications, Agency Reports, American Recovery and Reinvestment Act (ARRA) data, and Ethics Commission Constitutional Rules all in one location.

"The system was initially built as a result of Senate Bill 1507, passed during the Second Regular Session of the Fifty-first Oklahoma Legislature (2008)," said Nelda Kirk, Deputy Chief of Staff for Administration, Office of Governor Brad Henry. "By moving these filings online, it positions Oklahoma for transparency. In fact, by next year, the public will be able to view submitted Administrative Rules online through this system."

Other benefits of the system include:

- A minimum annual paper savings of 2,066 sheets by eliminating the paper submission of administrative rules.
- Increased accuracy of data through validation features incorporated into the system.
- Simultaneous delivery of filing submissions to the Governor's Office, House of Representatives, State Senate, and Secretary of State.
- Enforcement of statutory guidelines and business rules through leveraging technology to calculate data correctly and ensure submission of data in a timely manner.

The state plans to add more filing types in the future.

[Learn More](#)

Oklahoma's Veterinary Board Opens 24/7 Online

Oklahoma State Election Board

"Established by the Oklahoma Constitution in 1907, the State Election Board is the administrative agency for the conduct of state elections and the oversight of the state's 77 county election boards. Our mission is to achieve and maintain uniformity in the application, operation and interpretation of election laws with a maximum degree of correctness, impartiality, and efficiency."

- Paul Ziriox,
Secretary

Oklahoma Department of Agriculture, Food, and Forestry

"The Oklahoma Department of Agriculture, Food, and Forestry's programs affect almost