



LOFT
LEGISLATIVE OFFICE OF
FISCAL TRANSPARENCY

AGENCY REPORTS TO THE LEGISLATURE

Meeting of the Legislative Oversight Committee

July 10, 2025

Agency Reports Criteria

In LOFT's review of statutes, a "required report" meets the following criteria:

- ✓ An informational product submitted to the Legislature in response to a specific statutory requirement
 - includes annual reports, status reports, strategic plans, expenditure reports, advance notices, performance reviews, and reports of findings.
- ✓ Reporting requirement applies to a State agency, board, task force, or commission.

Analysis
Report
Evaluation
Written Recommendations
Guidelines
Notification
Plans

KEY OBJECTIVES



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This evaluation was guided by four key objectives:

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

REPORT FINDINGS



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This evaluation resulted in four findings:

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

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

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

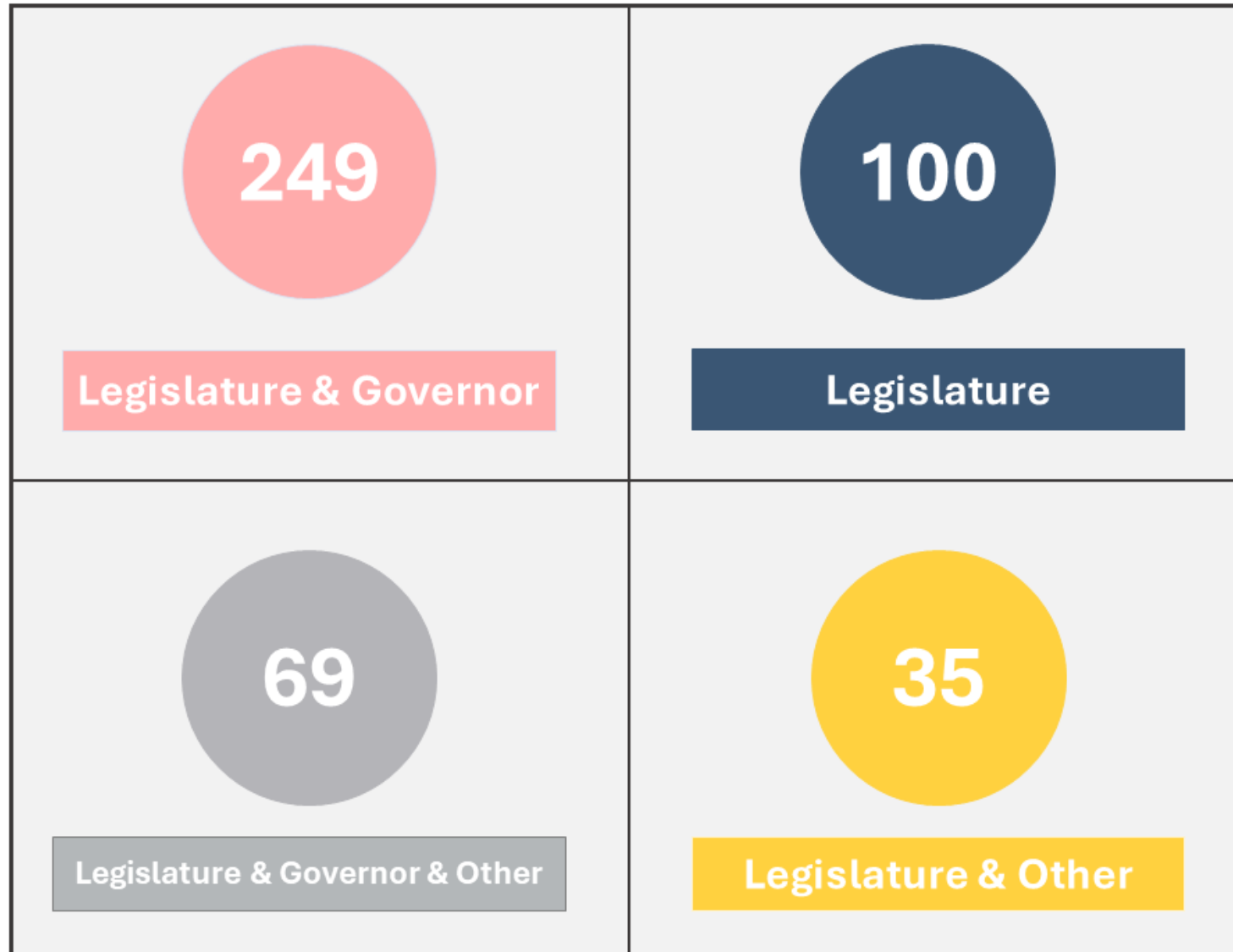
Finding 4: A Centralized Online Filing System Would Create Accountability, Improve Usability of Reports, and Simplify Agency Compliance

510 Total Agency Reports
Required in Statute
453 Total Current Agency
Reports Required in Statute

57 Obsolete Reports



Reports Per Recipient



“Other” may include:

- Office of Management and Enterprise Services
- State Treasurer
- Chief Justice of the Supreme Court
- State Auditor and Inspector
- Attorney General
- State Superintendent of Public Instruction

Legislative Report Recipients

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

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

Number of Reports by
Title of Law: Top 3 Titles

114

Title 74

56

Title 70

42

Title 63

Schools

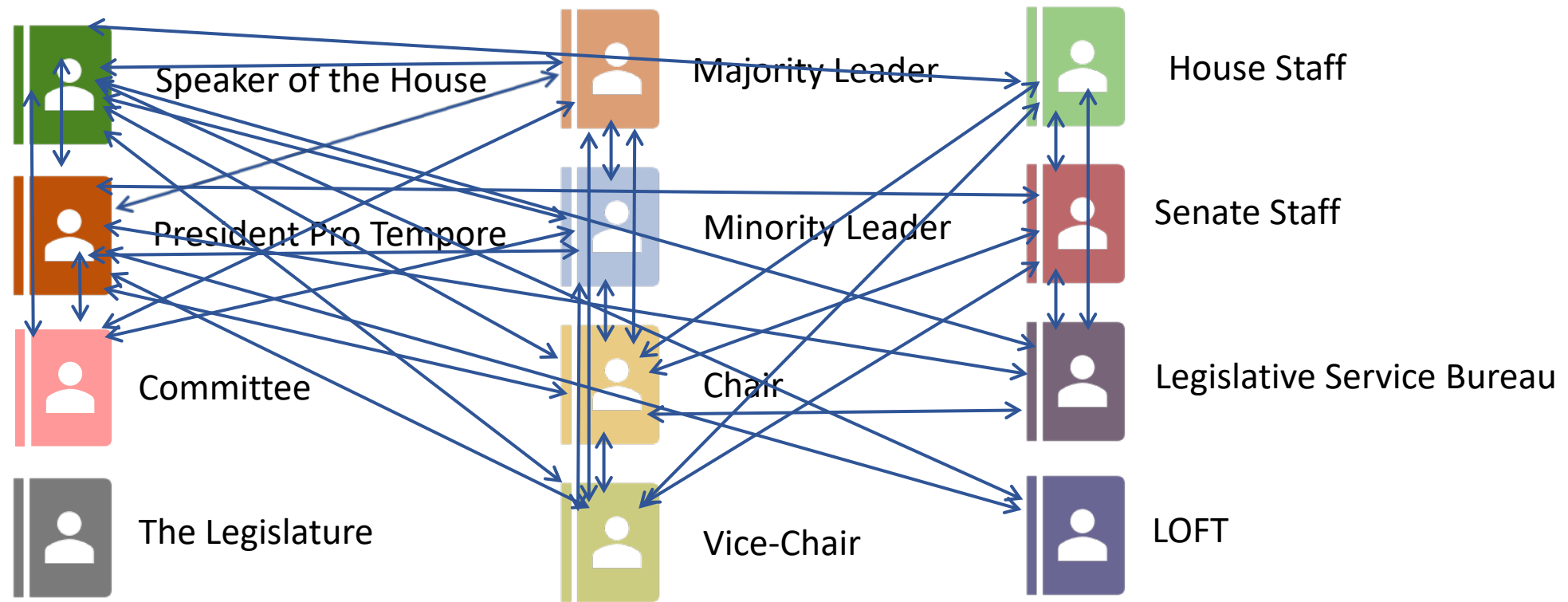
Public Health



Method of Delivery

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

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



The State Filing System is Rarely Used as Envisioned.

2008

SB 1507

Oklahoma Electronic Filing Act

The screenshot shows the homepage of the Oklahoma State Filing System. The browser address bar displays 'ok.gov/state/filings/logout.php'. The page header includes the Oklahoma State seal and the text 'OKLAHOMA Office of Management & Enterprise Services'. The main content area is titled 'Welcome to the Oklahoma State Filing System' and contains a welcome message, instructions for users, and links for registration and login. The footer includes the Oklahoma State seal, the text 'OKLAHOMA Office of Management & Enterprise Services', and links for 'Oklahoma.gov', 'Policies', 'Accessibility', and 'Feedback'. The copyright notice at the bottom right reads 'Copyright © 2020 State of Oklahoma'.

Home

Registered User:
Username:
Password:
Login Login Help

New User?
Enter Email Address below to Register:
Register

State Online Filing System
State of Oklahoma Web Site
Search Rule Filings

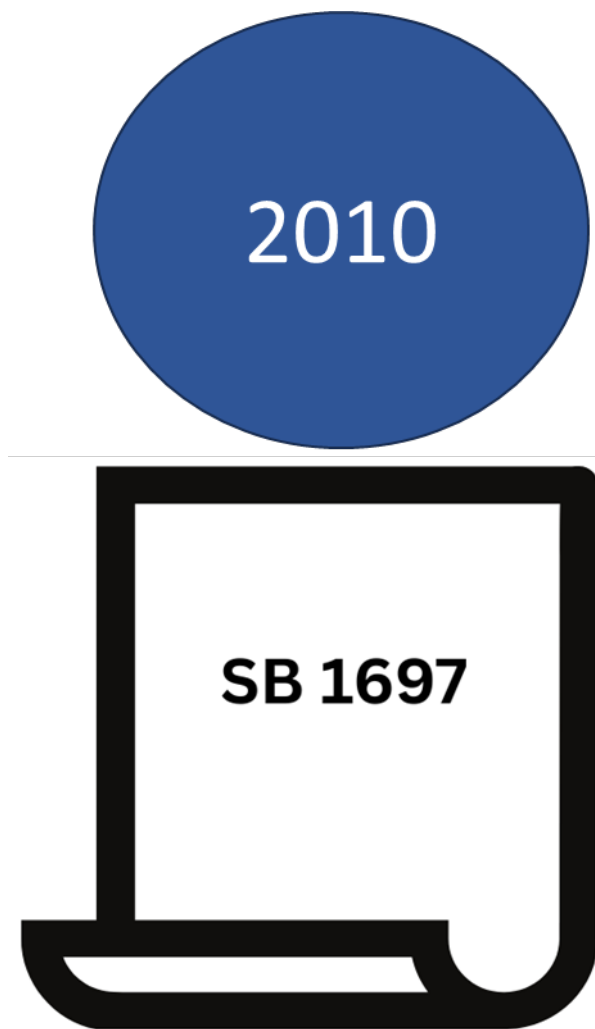
OKLAHOMA
Office of Management & Enterprise Services

Back to top ^

Oklahoma.gov Policies Accessibility Feedback

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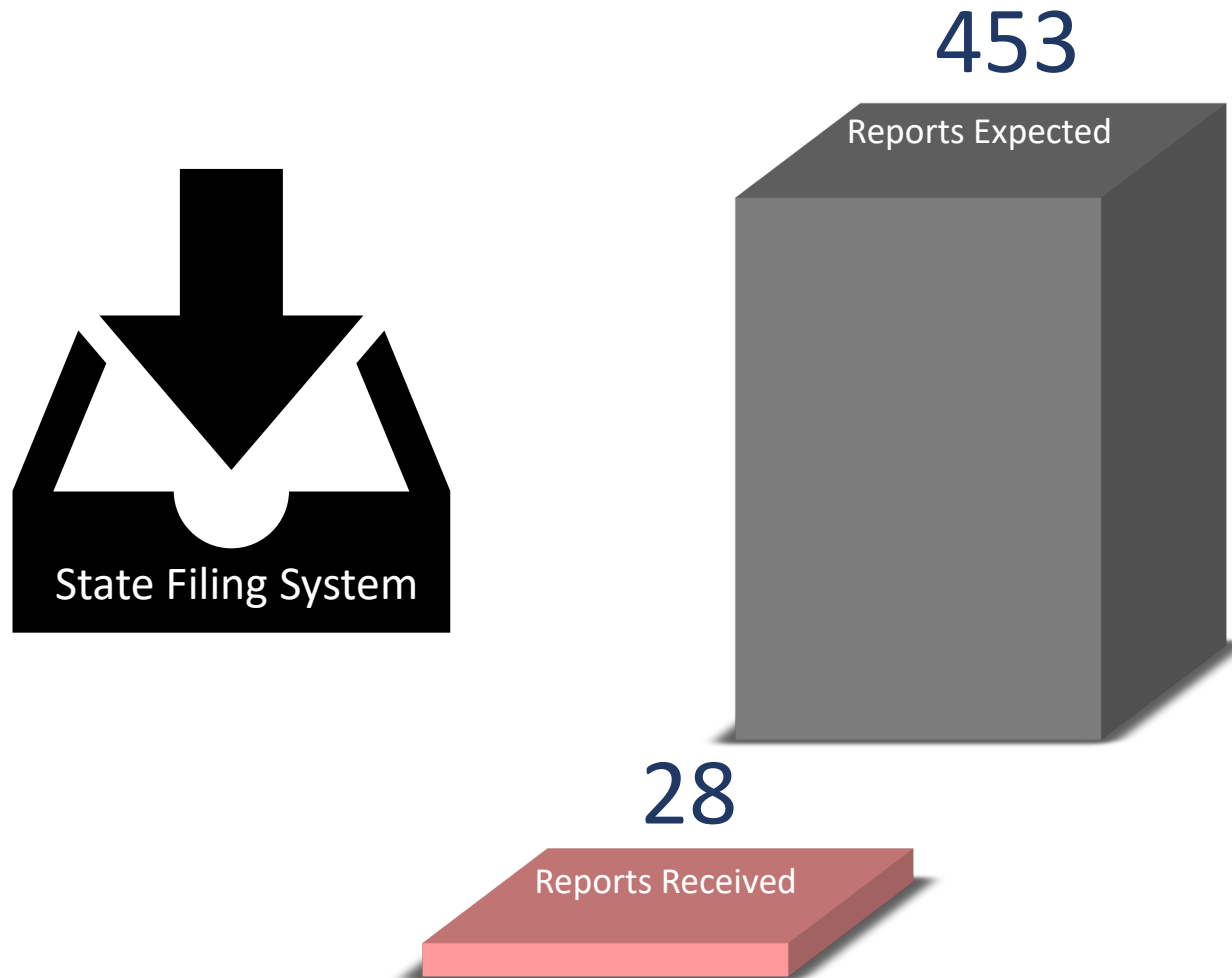
The State Filing System is Rarely Used as Envisioned.



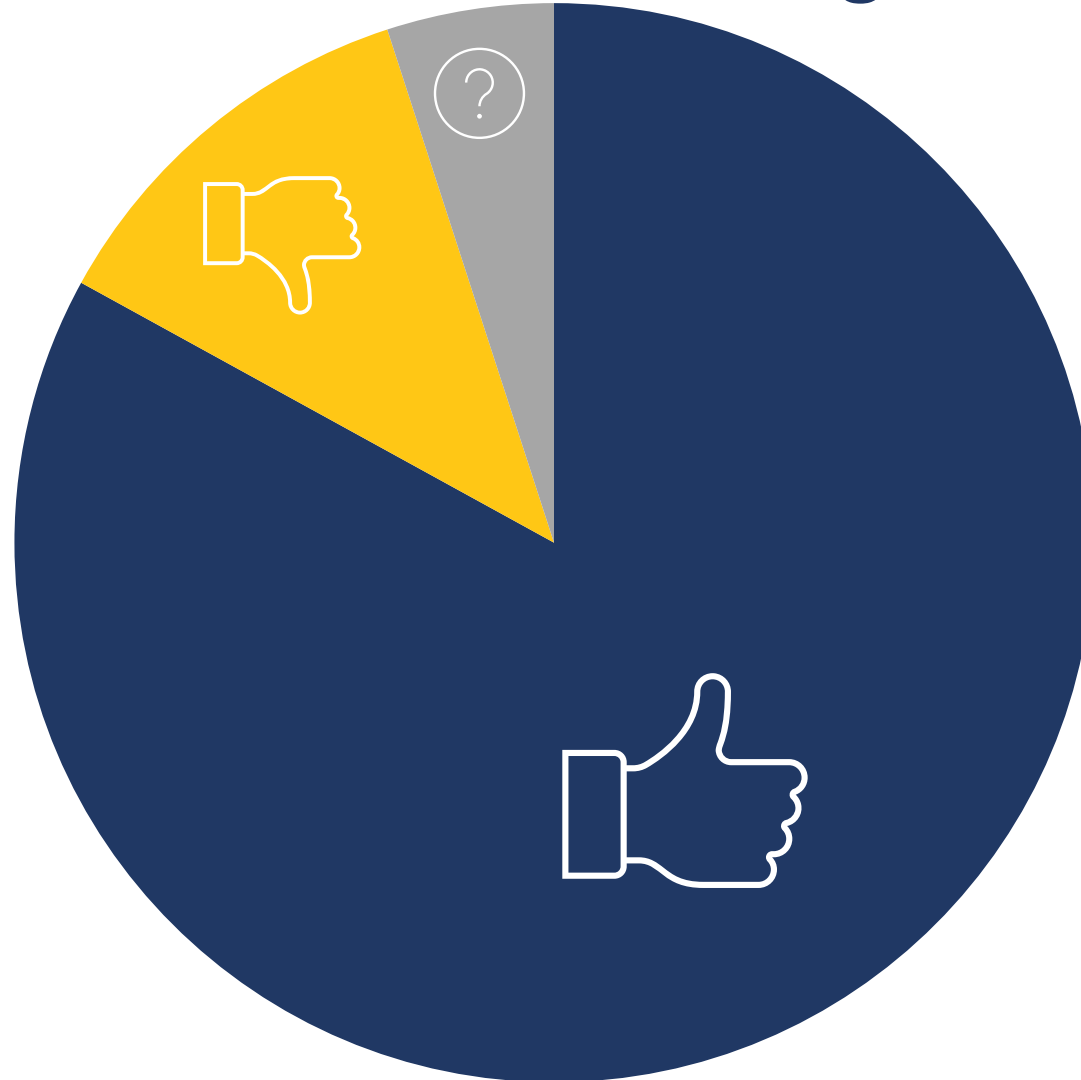
The State Filing System is Rarely Used as Envisioned.

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

The State Filing System is Rarely Used as Envisioned.



LOFT Survey: “Is your agency required, by law, to submit reports to the Governor or the Legislature?”



LOFT Survey: “Is your agency required, by law, to submit reports to the Governor or the Legislature?”

55 Agencies

“All Agencies”



LOFT Survey of Compliance with the Oklahoma Indigent Health Care Act



“...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.”

56 O.S. § 71



LOFT Survey of Compliance with the Oklahoma Indigent Health Care Act

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.

8 U.S.C. § 1621

LOFT Survey of Compliance with the Oklahoma Indigent Health Care Act



LOFT Survey of Compliance with the Oklahoma Indigent Health Care Act



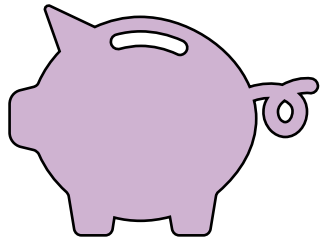
LOFT Survey of Compliance: Agency Responses



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

-Department of Veterans Affairs

LOFT Survey of Compliance: Agency Responses



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

-Department of Securities

LOFT Survey of Compliance: Agency Responses



“Being made aware of this statute, we’ll ensure compliance with it.”

*-Council on Law Enforcement
Education & Training*

LOFT Survey of Compliance: Agency Responses



“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.”

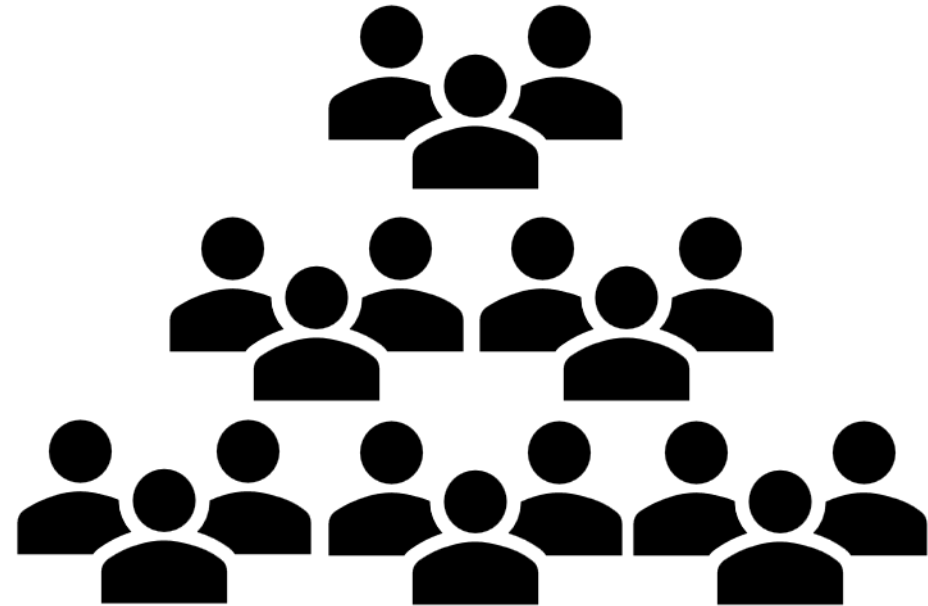
-Service Oklahoma

Case Study: Reports due to the Legislative Service Bureau and LOFT



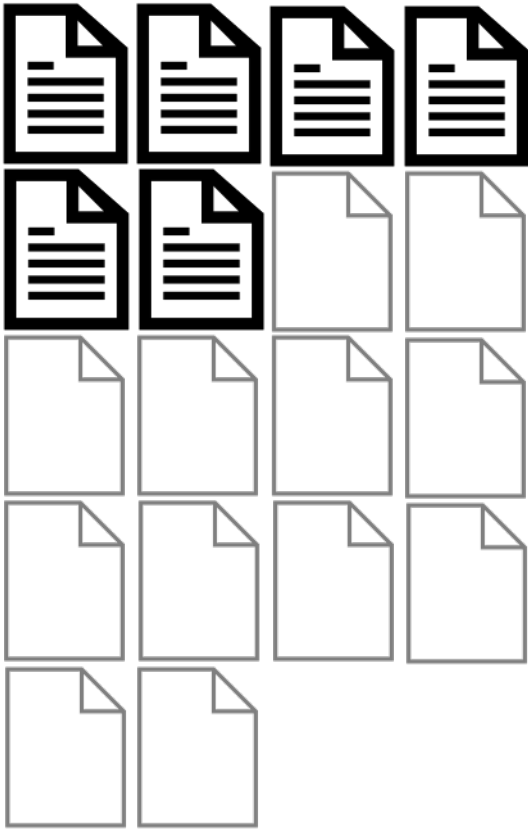
Case Study: Reports due to the Legislative Service Bureau and LOFT

- Financial Audits
- Compliance Audits
- Program Reviews

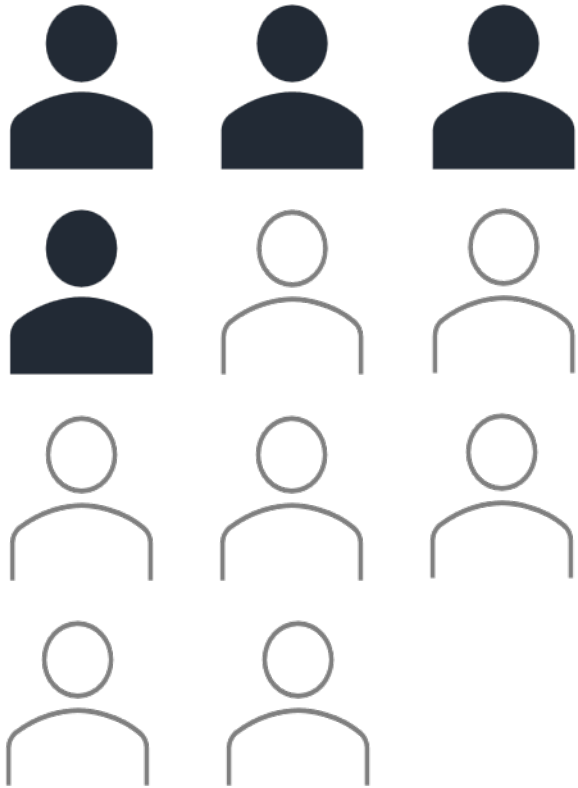


Case Study: Reports due to the Legislative Service Bureau and LOFT

2023



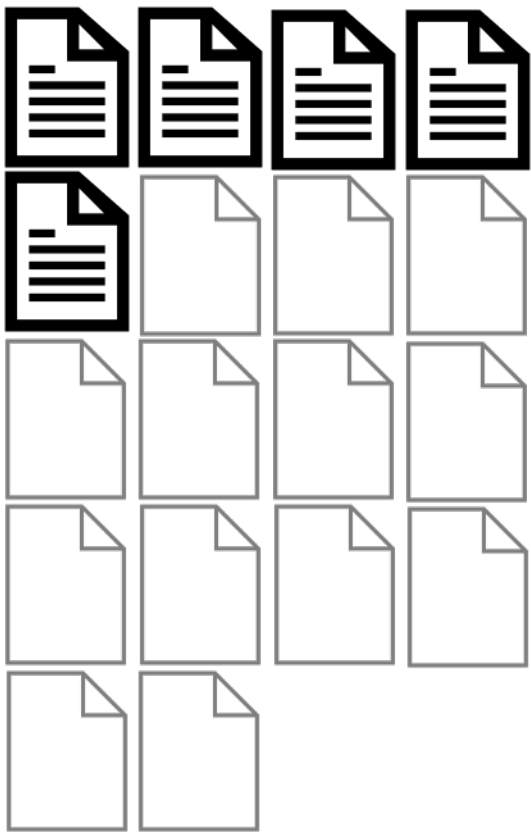
Reports



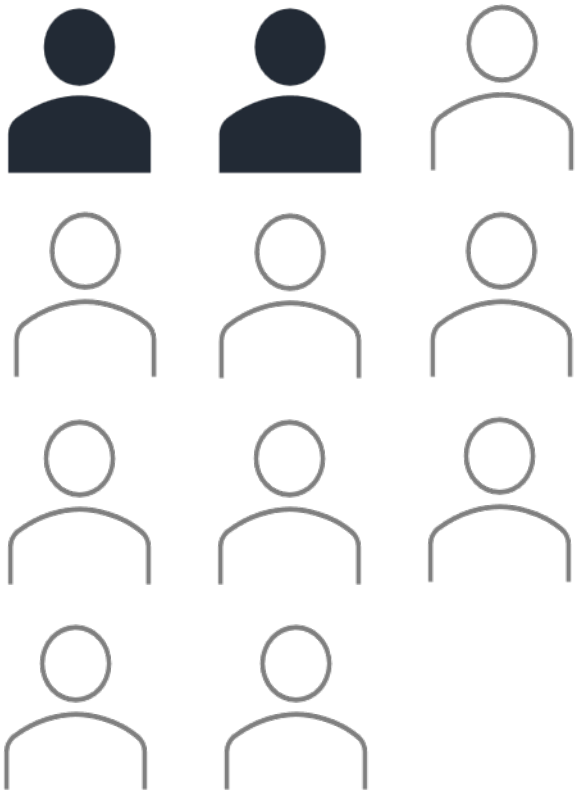
Agencies

Case Study: Reports due to the Legislative Service Bureau and LOFT

2024

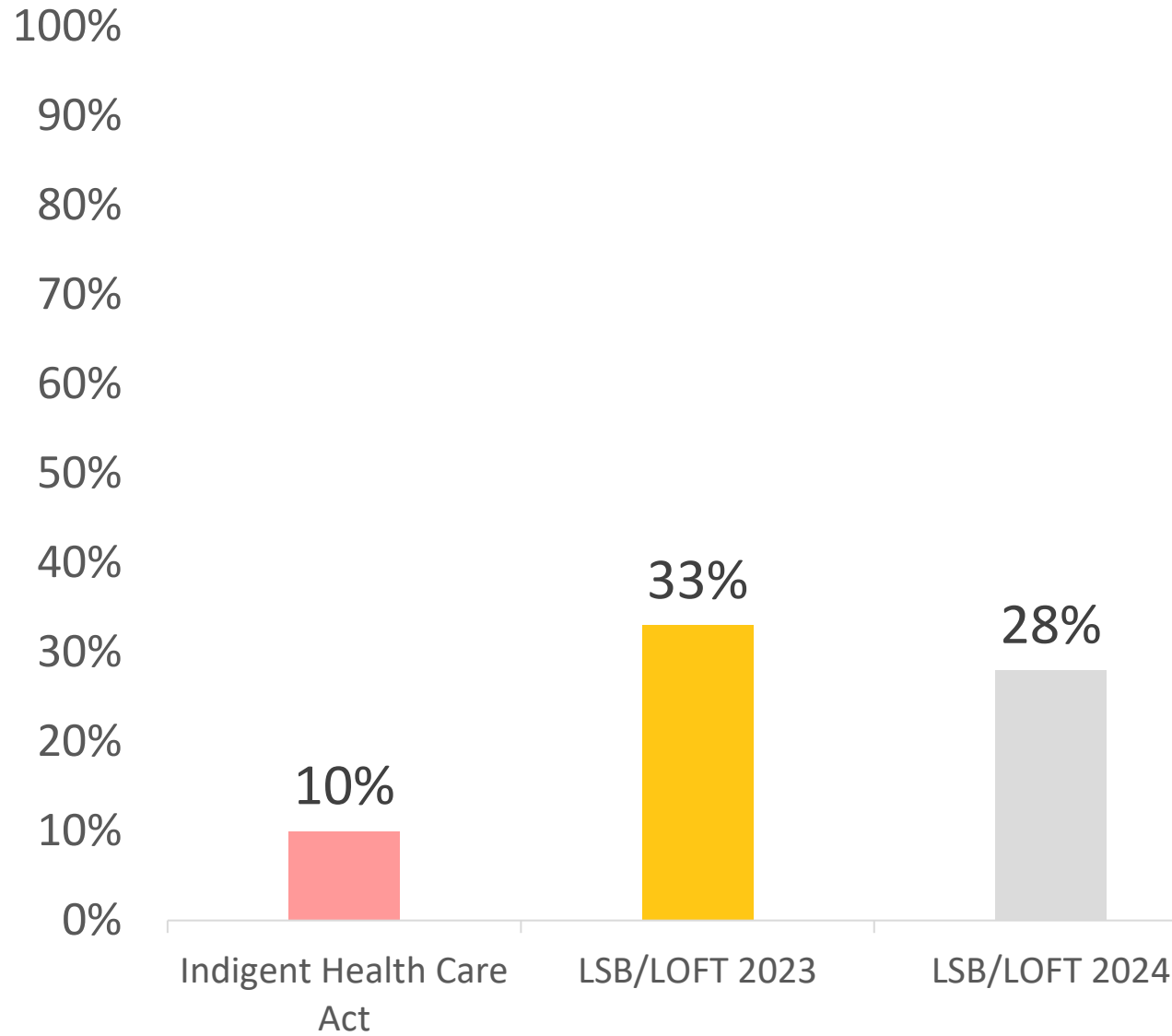


Reports



Agencies

Agency Compliance Rate



5 key purposes for reports to the Legislature:

Agency Accountability



Legislative Awareness



Budgeting



Evaluation



Planning



Key Takeaways from Case Studies:

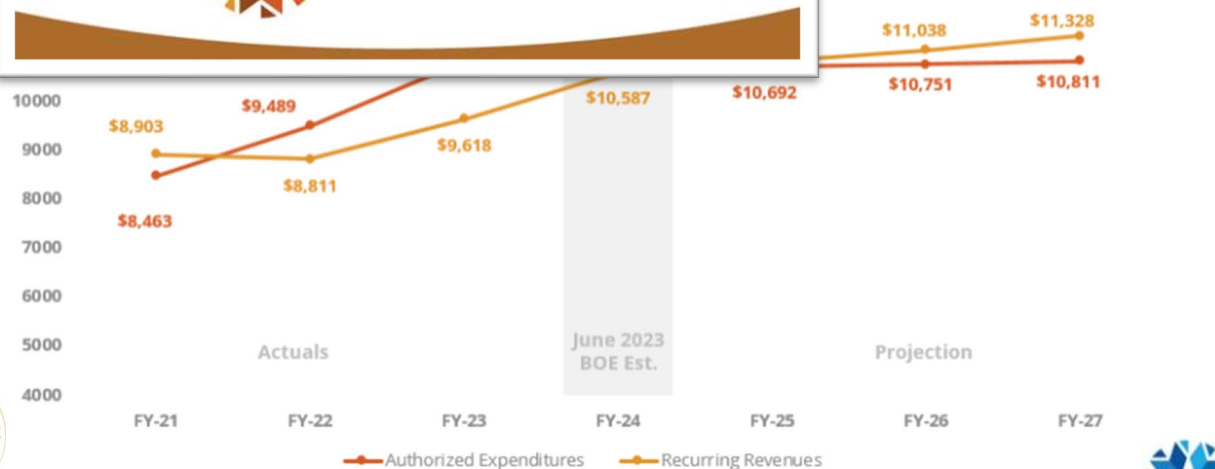


The usefulness of mandated reports should be evaluated periodically.

State Budget Outlook

Multiyear Trend Analysis

Chris Cremin
OMES Budget and Revenue Analyst
Nov. 1, 2023



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.

(62 O.S. § 49)

The usefulness of mandated reports should be evaluated periodically.

Key Takeaways from Case Studies:



The usefulness of mandated reports should be evaluated periodically.



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

F. The Office of Management and Enterprise Services shall file a quarterly report... listing, by agency, all increases in wages, salaries or rates of pay and any changes to title or classification of each employee.

-- 74 O.S. § 840-2.17

OMES: “With the abrogation of the classified system..., the report is no longer needed.”

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.

Key Takeaways from Case Studies:



The usefulness of mandated reports should be evaluated periodically.



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



It may take an oversight entity to manage report collection and direct compliance.

A Report on Verifying Lawful Presence

I. Each state agency or department which administers any program of state or local public benefits shall provide an annual report... with respect to its compliance with the provisions of this section....

-- 56 O.S. § 71



U.S. Citizenship
and Immigration
Services



Only about 10% of sampled agencies are in compliance with this requirement.

Report Requirements Can Easily Be Overlooked; Oversight is Needed to Ensure Compliance.

Each agency is required to describe how they verify the lawful presence of people who apply for public benefits.

Key Takeaways from Case Studies:



The usefulness of mandated reports should be evaluated periodically.



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



It may take an oversight entity to manage report collection and direct compliance.



The Legislature should consider a process to evaluate the ongoing need for reports.



“If state funds are utilized..., 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....”

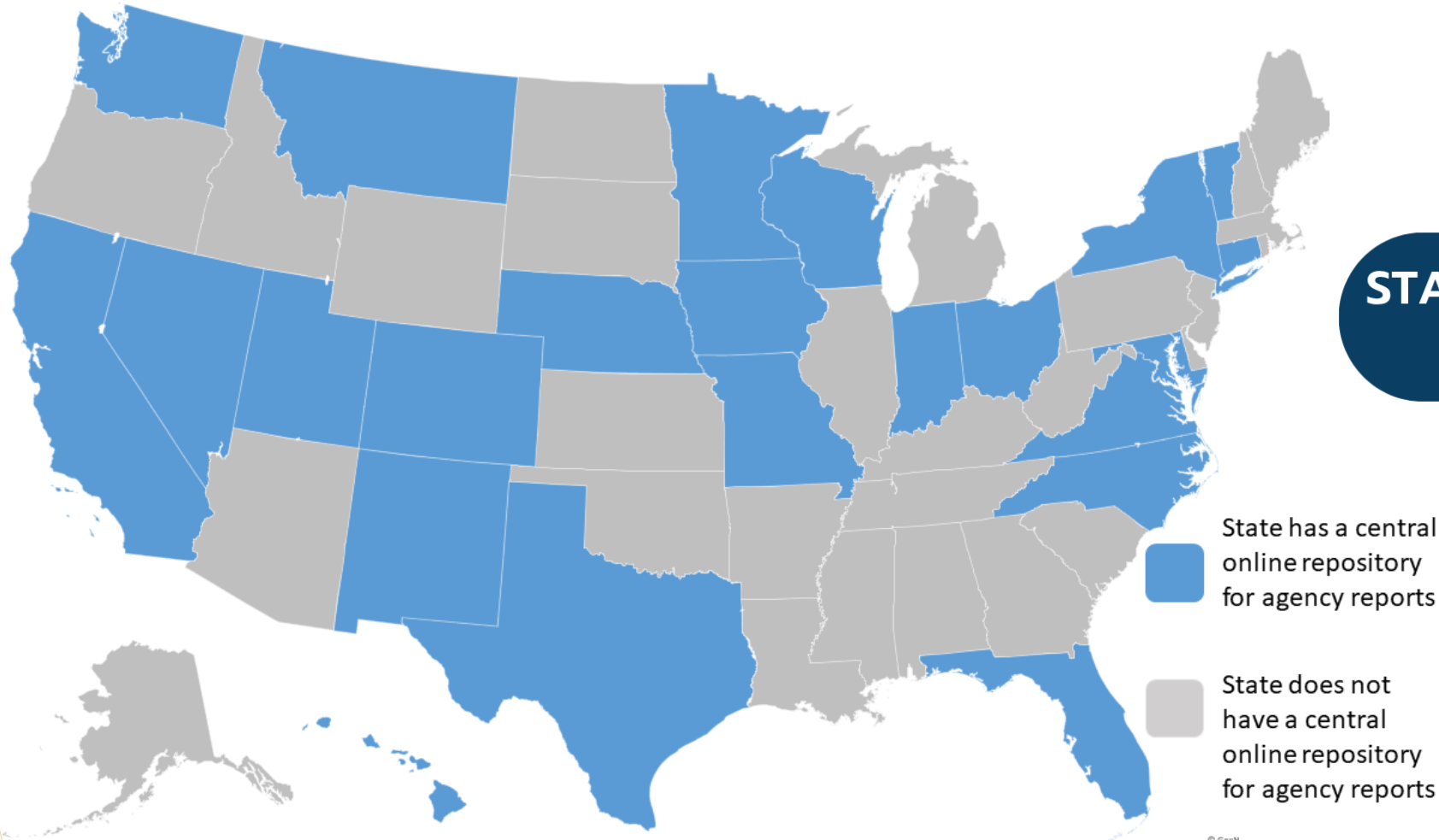
-- 2 O.S. § 5-503



States with Centralized Online Repository for Agency Reports

23

**STATES WITH CENTRALIZED
REPORTING SYSTEM**



Peer State Practice: Assessing Continued Need for Reports

Preparer:	Comptroller of Public Accounts (continued)
Report Title:	List of Designated Foreign Terrorist Organizations
Legal Authority:	Government Code, § 2270.0153
	Report No: 2819
Description:	Lists foreign organizations designated as foreign terrorist organizations by the United States Secretary of State as authorized by 8 U.S.C. Section 1189.
Due Date:	Not later than the 30th day after the date the comptroller first prepares or updates the list of designated foreign terrorist organizations
Recipient(s):	Recipient Assessment(s) 2024:
• Internet Site of the Preparing Agency	
• Lieutenant Governor	
• Speaker of the House	
• Attorney General	
• Comptroller of Public Accounts	Change the reporting date to January 5th to align on the same date as the other divestment-related reports in Govt Code Chapters 808 and 809. Under existing law, the chapter 808 & 809 reports are due on January 5 while the ch. 2270 reports are due on December 31

Texas’ “Report on Reports”

Reporting Assessment

- Repeal
- Duplicative
- Frequency
- Other

Excerpt from Texas Library and Archive Commission’s FY2025 Report of Reports



Peer State Practice: Online Reporting Databases Provide for Transparency and Accountability

State Library of Florida

- Alerts when reports uploaded
- Index of required reports
- Report filtering metrics

Reports Required by Florida Statute

46 Results

↓ ↑ Title 50 Results ▼

Filter results



TITLE

Administrative Hearings, Division of
Agriculture and Consumer Services, Department of
Auditor General, Office of the
Business and Professional Regulation, Department of
Children and Families, Department of
Citrus, Department of
Commerce, Department of
Corrections, Department of
Economic and Demographic Research, Office of
Education, Department of

Peer State Practice: Online Reporting Databases Provide for Transparency and Accountability

COLORADO GENERAL ASSEMBLY - STATUTORY REPORTS					
Department	Education Data Advisory Committee Annual Report				
Education					
Agency	Statutory Cite:	Next Due Date:	Frequency:	Report Status:	Repeal Date:
Education Data Advisory Committee	22-2-304 (3)(a)	Oct 1, 2023	Annual	Ongoing	
Recipient	Enacting Law: HB 22-1265				
House Education, Senate Education	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.				

Colorado General Assembly

- Searchable by policy + agency
- Links to prior iterations
- Review reporting requirements

Peer State Practice: Online Reporting Databases Provide for Transparency and Accountability

Utah State Legislature

- Links to statutory cites
- Tracks overdue reports
- Report filtering metrics

Agency Reporting

Report Requirements

Submitted Reports

Overdue Reports

Filters:

Search Report Title

Agency: -Select Agency-

Recipient: -Select Recipient-

Subject: -Select Subject-

Apply Filters

Clear Filters

Show 50 entries

Opportunities for Improvement



Inconsistency in where agencies send reports



Unclear exactly where reports were sent



Reports for one recipient don't always go to the same place



Unclear what reports the Legislature should receive



Agencies unaware if fulfilling their reporting requirements

Suggestions from Agencies

"central clearing house"

"notification... when
deadlines are missed"

"single platform or portal"

"categorized repository...
to search for reports"

"list of reports"

"comprehensive location"

"designated portal"

"streamlining operations"

Summary of Policy Recommendations

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 of when a report is submitted
 - Confirmation of submission to the agency.
 - A dashboard reflecting whether a report has been submitted or is overdue.
- Designate an agency or office of the Legislature to provide oversight of reports to ensure compliance by agencies.
- Create a process to periodically review the continued need for individual reports.