



HONORING AND RESPECTING NATIVE TRADITIONS



**2022**

**ANNUAL REPORT**



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## Find us on:



# Oklahoma City Indian Clinic

Oklahoma City Indian Clinic (OKCIC) serves as the AAAHC Medical and Dental home to over 22,000 patients annually. Patients are comprised of individuals representing over 200 federally recognized tribes. Each has access to a variety of services, including medical, dental, pediatrics, prenatal, pharmacy, optometry, physical fitness, nutrition, family programs, behavioral health services and more. OKCIC is the largest urban Indian health care facility in the contiguous United States. Patients receive excellent, culturally sensitive health care from more than 300 highly qualified staff members practicing at the top of their licensure.

The CEO's initiative for 2022 was "lens of the customer." This prioritizes a customer-centric approach, evaluating all decisions through the eyes of the patient. It instills an awareness among employees that every action has a direct impact on the individuals on the receiving end of our services. This focused initiative is a way to ensure that patients' needs are met, enhances customer satisfaction, and fosters strong, enduring relationships.

In 2022, OKCIC experienced a network disruption that impacted the ability to access files on the network. During this time, OKCIC focused on upgrading

technology, including Internet technology systems and phone systems, as well as continuing to modernize the campus with upgraded or replaced backup servers. These included appliances and hardware to modernize backup and storage procedures with off-site storage for backups of all servers in an EF5 tornado proof facility.

Process improvement events help OKCIC and staff to reduce wastes and create work instructions for best practices. Several process improvements took place, including missed call reduction, providers improving cycle times to see more patients, implementing digital forms to increase efficiency for patients and much more.

OKCIC has been voted one of the Best Places to Work in Oklahoma 12 times in the last 13 years and placed 18 in the large business category in 2022, which was the clinic's second year in that category for companies with more than 250 employees. OKCIC also received the designation of "LGBTQ+ Healthcare Equality Top Performer" in the Human Rights Campaign Foundation's Healthcare Equality Index.

During 2022, OKCIC purchased a new 64,658-square-foot, six-story structure in south Oklahoma City that will be renovated to hold





women's health, pediatrics services, and prenatal care, including delivery options.

Compared to 2021, the number of OKCIC employees increased by almost 20%, an increase of over 50 employees. This growth directly reflects the increase in new patient services offered at OKCIC. During 2022, OKCIC began cautiously resuming in-person group activities and added new services after the COVID-19 pandemic. The new services offered included, but are not limited to, Strengthening Homelife through Improving Nutrition and Exercise (SHINE) diabetes management program, various Health Promotion and Disease Prevention (HPDP) programming, hearing aids, vision and dental services, and genetic testing. Also, due to increased needs, the Behavioral Health department added many new support groups for patients of all ages and walks of life to attend, which continue to be available in-person and online.

In 2022, OKCIC successfully hosted the 18th Annual Red Feather Gala, a live in-person event. This gala raised an impressive \$150,000 to provide hearing aids to patients in need. These

generous contributions made it possible for nearly 50 patients to regain their hearing, a service that is often financially challenging for OKCIC to offer. Granting this transformative service to our patients has been a profound privilege.

OKCIC strives to be the national model for American Indian health care by embracing our core values of people first, quality, integrity and professionalism. The challenges encountered over the past three years have equipped OKCIC with improved readiness to navigate future crises, enhancing the ability to offer patients access to health and wellness services with increased flexibility. The goal of OKCIC staff and board of directors is to deliver a consistently high quality of health care and wellness services to our American Indian patients.



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## 19TH ANNUAL OKLAHOMA CITY AREA INDIAN HEALTH SERVICE, TRIBAL AND URBAN AWARDS

Several OKCIC employees were honored with a total of five awards at the 19th Annual Oklahoma City Area Indian Health Service, Tribal and Urban (OCAIHS I/T/U) Awards Virtual Ceremony held in 2022 at the Chickasaw Community Center in Oklahoma City. The OCAIHS I/T/U awards recognize the individual and team efforts that contribute to the improvement of Indian Health Service, Tribal and Urban Health programs. These individuals and teams go beyond regular duty requirements. Their contributions are a significant benefit to I/T/U programs and have improved the health and well-being of American Indians.



Awardees include: Elizabeth Angeles, DA, received the Peer Recognition Award; Sheryl Christ, LPN, received the Merit Award; Long Tran, PharmD, received the Area Director's Individual Excellence in Customer Service Award; OKCIC's Contact Tracing Team received the Area Director's Group Excellence in Customer Service Award; and Natalee Knight-Glass, PA-C, received the Area Director's Individual Lifetime Achievement Award.

# GPRA Measures Results

The Government Performance and Results Act (GPRA) is a federal law. It requires Federal agencies to demonstrate that they are using their funds effectively toward meeting their missions. OKCIC achieved the National Target for 68% of GPRA measures in 2022.

2022 GPRA Measure	National Target	OKCIC Result
<b>Diabetes</b>		
BP Controlled (<140/90)	57.0%	<b>59.2%</b>
Statin Therapy (DM)	56.8%	<b>70.2%</b>
Nephropathy Assessment	43.7%	<b>54.0%</b>
Retinopathy Assessment	41.2%	<b>73.1%</b>
<b>Immunizations</b>		
Childhood IZ (4:3:1:3/4:3:1:4)	42.8%	<b>56.2%</b>
<b>Dental</b>		
Dental Sealants (2-15)	13.7%	<b>39.6%</b>
Topical Fluoride (1-15)	26.8%	<b>41.9%</b>
<b>Cancer Screening</b>		
Mammogram Rates (52-64 F)	39.7%	<b>46.4%</b>
Tobacco Cessation Counseling	29.8%	<b>51.3%</b>
<b>Prevention</b>		
Statin Therapy (CVD)	40.6%	<b>56.3%</b>
Universal HIV Screen - Ever (13-64)	38.0%	<b>79.4%</b>
Breastfeeding (2 mos exclusive/mostly)	42.0%	<b>52.4%</b>
<b>Behavioral Health</b>		
Alcohol Screening (9-75)	39.2%	<b>49.9%</b>
IPV/DV Screening (14-46 F)	36.3%	<b>49.5%</b>
Depression Screen (18+)	42.9%	<b>50.8%</b>
Depression Screen (12-17)	33.9%	<b>47.4%</b>

# Medical Home Care Teams

## Gold Care Team

Gold care team specializes in care for adults, including acute and chronic conditions, women's health and minor surgical procedures, with an emphasis on preventative health.

## Red Care Team

Red care team specializes in care for adults, including acute and chronic conditions, and minor surgical procedures, with an emphasis on preventative health.

## Blue Care Team

Blue care team specializes in primary health care services from young adult to geriatrics, emphasizing the care of patients with diabetes, women's health and general preventive health care services.

## Sage Care Team

Sage care team specializes in complicated medical problems, such as diabetes, heart disease, kidney disease, lung disease, liver disease, cancer monitoring and follow-up.

## Pink Care Team

Pink care team provides thorough women's health assessments, annual well woman exams, preventative screenings, birth control services, low risk prenatal care and delivery for women.

## Harmon-y Pediatric Clinic

Harmon-y Pediatric Clinic specializes in newborn babies, children and adolescents through age 17. Everyday procedures include, well child, physical examinations, immunizations, vision, fluoride treatments and hearing checks.

## Metabolic Care Center

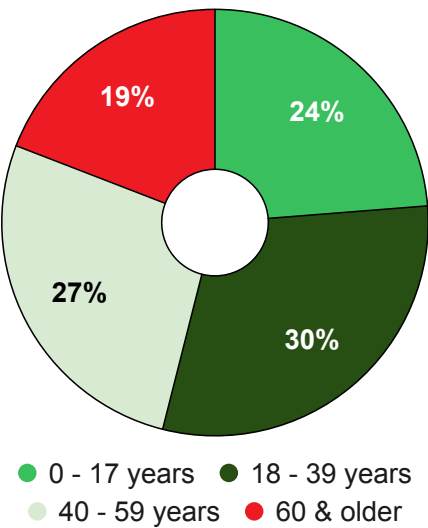
Metabolic care center specializes in diabetes and thyroid conditions with emphasis on preventative health, contraception, nutrition and exercise.

# Who We Serve

Patient Gender



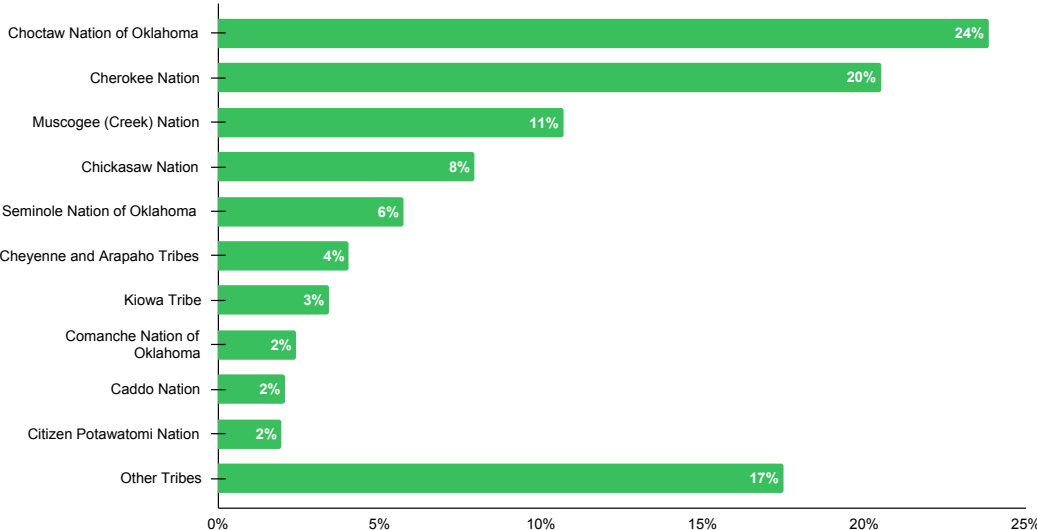
Active Patient Age Distribution



Fiscal Year	2021	2022
Active Users	22,401	22,802

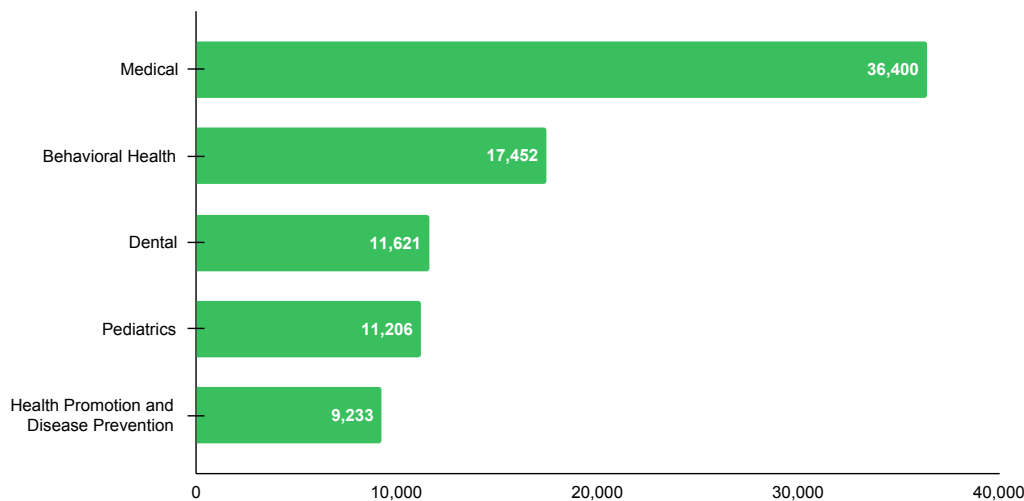
Fiscal Year	2021	2022
Tribes Served	202	203

Top Ten Active Patients (By Tribe)

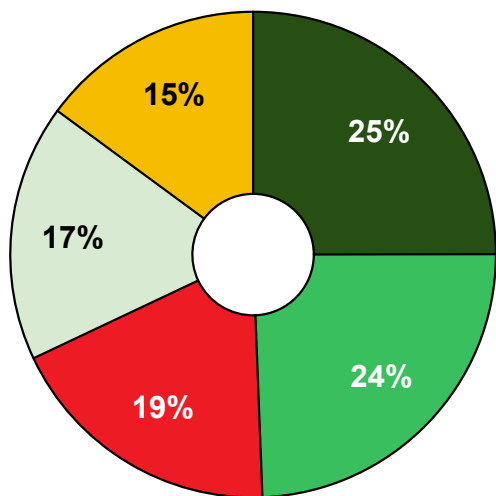


# Patient Analysis

Top Five Patient Visits Per Department

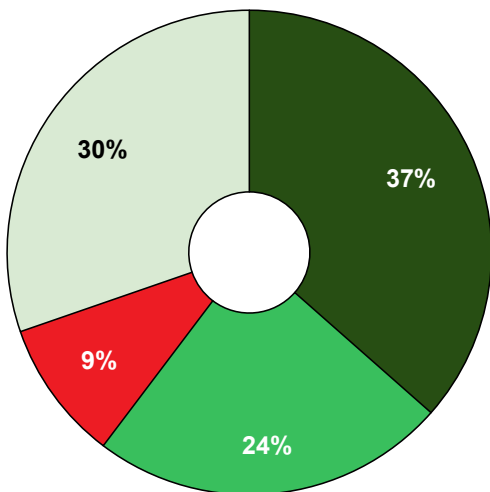


Top Five Adult Patient Purpose of Visit



- Wellness/Prevention/Follow-up
- Chronic conditions
- Acute conditions
- Dental
- Behavioral Health

Insurance Coverage Distribution



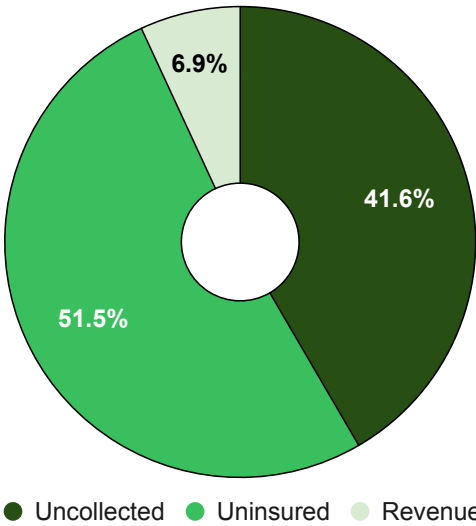
- Private Insurance
- Uninsured
- Medicaid
- Medicare



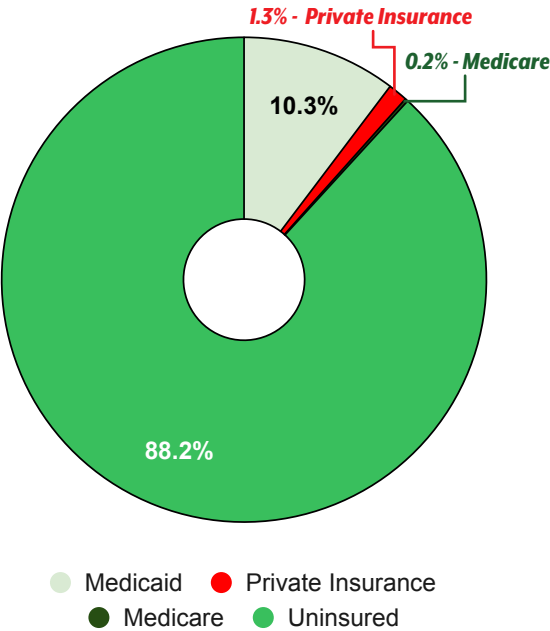
# Patient Analysis *cont.*

## \*Total Cost of Services: \$32,832,745

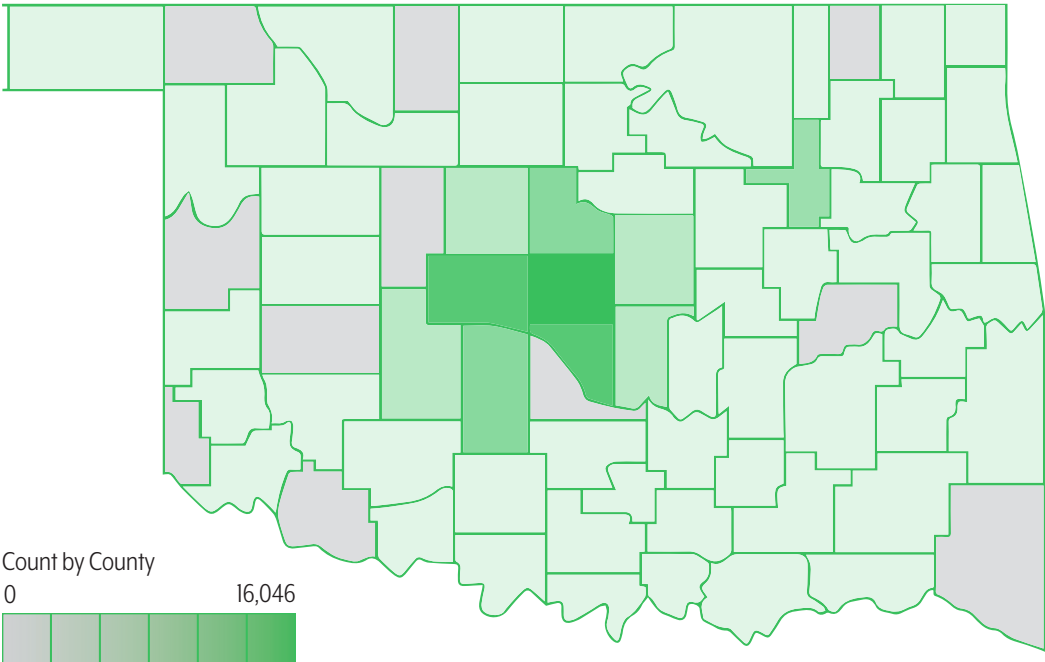
*\*Data excludes Pharmacy and information from March - May was not included due to data loss*



## Medical Billing Revenue

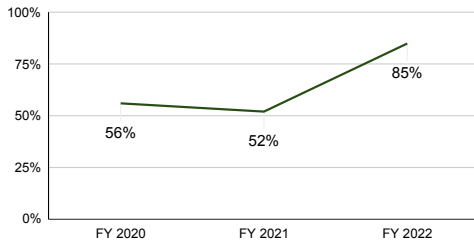


## Where Our Patients Live by County in Oklahoma

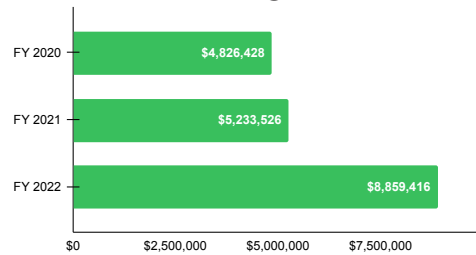


# Grants Awarded

## Grants Awarded Percentage



## Total Funding Awarded



Organization	Project
Blue Cross Blue Shield of Oklahoma	This grant helped with the expansion of the Gastrointestinal Clinic.
Devon	This grant funded hearing aids for patients.
Indian Health Services	This grant funded OKCIC's Substance Abuse Prevention, Treatment, and Aftercare (SAPTA) program.
Indian Health Services	This grant helped fund OKCIC's domestic violence prevention programs.
Buckle Up For Life	This grant funded 50 convertible car seats with child passenger safety education for patients.
U.S. Department of Health and Human Services	This grant helped fund programming tailored to OKCIC's youth patients under the age of 24 with a focus on suicide prevention, substance abuse awareness and promoting cultural identity and values.
Centers for Disease Control and Prevention	This grant helped fund programs varying from after-school, school break, cultural, weight management, tobacco cessation, cardiovascular disease, diabetes and more.
AstraZeneca	This grant was a continuation for the Next Generation 2022 program through the Metabolic Care Center.
Southern Plains Tribal Health Board	This grant funded OKCIC's Tribal Opioid Response program.
Inter-Tribal Council of Michigan	This grant allowed OKCIC's Pharmacy Clinical Team to pursue Vaccine Provider Training, which emphasized how to address patient concerns and hesitancy associated with receiving the COVID-19 vaccine.
Office of the Assistant Secretary for Health	This grant helped fund the SHINE (Strengthening Homelife through Improving Nutrition and Exercise) program.
Southern Plains Tribal Health Board (SPTHB)	This grant was a continuation with funding for opioid overdose prevention.
Indian Health Services	This grant assisted in funding the BRAID/STAR programs.
Indian Health Services	This grant assisted staff with resources to help patients in reducing STIs.
Tom Russell Charitable Foundation	This grant helped fund programming with a focus on suicide prevention, substance abuse awareness and promoting cultural identity and values.
Oklahoma University Health Sciences Center	This grant helped the colorectal screening project at OKCIC.
Bank of America	This grant funded OKCIC Bank of America Native Resource and Nutrition Center.
United Healthcare	This grant helped fund the pediatric obesity and weight management clinic.
First Nations Development Institute	This grant offered general operating support due to COVID-19.
SPTHB/Oklahoma State Department of Health COVID-19 Oral Health	This grant helped staff training for diode laser services, clinical equipment to support the Integrated Dental Hygiene program and more was implemented through this funding.
Panorama Global: Indigenous Justice Circle	This grant helped fund the MISS and Jr. MISS programs.

# Medical Services

Oklahoma City Indian Clinic (OKCIC) is a patient-centered medical home. A physician-directed team of health care providers, nurses and support staff who provide comprehensive, accessible, continuous and organized care to meet the needs of patients and families.

New patients are assigned a Medical Care Team specifically designed to meet individual patient needs. Care teams develop a relationship and communicate with patients, caregivers and other OKCIC providers. Specialized services are offered to patients when necessary, including women's health, cardiology, podiatry, physical therapy, oncology and more.

## 2022 Highlights

- To ensure the safety of staff and patients, Xenex® Lightstrike™ Robots continue to be utilized throughout OKCIC's buildings to deactivate pathogens in patient areas through the use of pulsed xenon UV light.
- OKCIC met and exceeded the final target for GPRA measures: Mammogram Rates (52-64F) with 46.4%, Tobacco Cessation Counseling with 51.3% and Statin Therapy (CVD) with 56.3%.
- The Wound Care Clinic held a once a week clinic and treated nearly 420 patients from April to December 2022.
- The Easy Access Clinic provides immediate access to health care for non-emergent or minor needs for OKCIC patients. In 2022, the Easy Access Clinic provided 2,256 in-clinic appointments to patients from April to December 2022.
- Over 4,400 immunizations were administered by nurses from April to December 2022.
- In 2022, OKCIC continued its partnership with INTEGRIS Baptist Medical Center to deliver babies by an OKCIC provider. Staff delivered nearly 80 babies with 26% of the births being performed by cesarean.
- During 2022, nearly 8,000 radiology exams were completed, with an average of 331 radiographic exams, 21 DEXA scans, 129 sonograms, 56 CT scans, and 128 mammograms each month.
- OKCIC providers partner with MyRisk® Genetic Testing to help identify a patient's RiskScore® for developing 11 different types of hereditary cancer. It evaluates 48 genes associated with hereditary cancer risk.



Met and exceeded GPRA measure  
for **Mammogram Rates** by 6.7%  
compared to the national target

# 46.4%

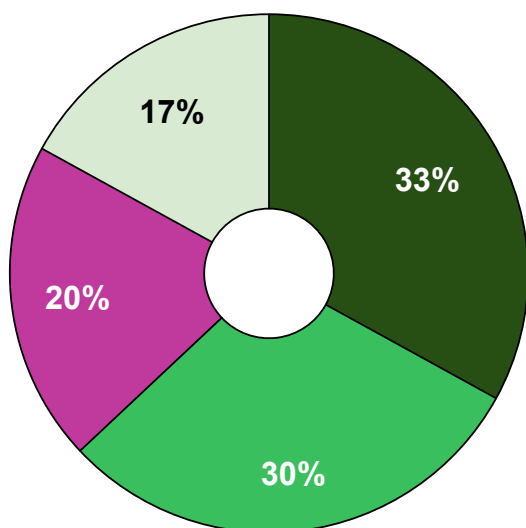


*Podiatry had 828 patient interactions from nursing and providers between April and December 2022.*



*Over 11,600 case management referrals were completed in 2022.*

## Top Patient Visits for Physical Therapy



● Knee pain ● Shoulder pain  
● Back pain ● Other

**The COVID-19 Respiratory Clinic had 1,138 patient visits from April to December 2022.**



**In 2022, nearly 8,000 radiology exams were completed.**

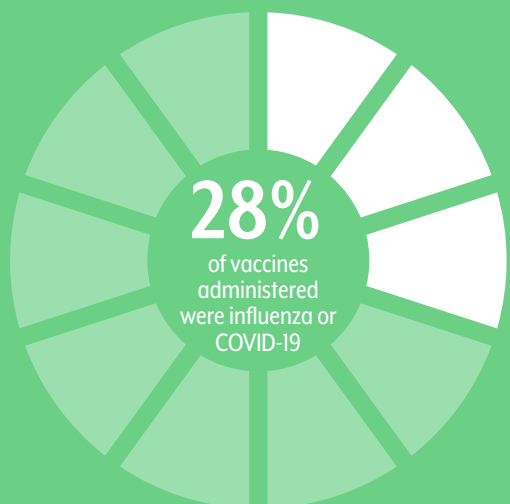
# Harmon-y Pediatric Clinic

Harmon-y Pediatric Clinic is a team of providers, nurses, patient relations representatives, a medical assistant and benefits coordinators that work together to improve the health of pediatric patients. Harmon-y Pediatric Clinic treats patients ranging from newborn babies through age 18, and provides well-child visits, chronic and acute care treatment, physical examinations, immunizations, vision and hearing checks, fluoride applications, Behavioral Health evaluations and same day sick visits. Harmon-y Pediatric Clinic also provides a specialty asthma clinic for children, pediatric gastrointestinal clinic, virtual medical visits, and has a Pediatric Endocrinologist on staff to treat children with hormone and glandular disorders.

## 2022 Highlights

- Pediatrics regularly checks patients' eyes with a Spot Vision Screening device. This handheld vision screening device detects vision issues in patients from 6 months into adulthood. This tool does not require the ability to read to detect visual problems.
- In 2022, Pediatrics switched virtual visits platforms to Doximity®. Nearly 50% of pediatric patient encounters were completed virtually, and most were primarily from COVID-19 Respiratory Clinic initial evaluations. This process allowed a patient evaluation to be completed by an Oklahoma City Indian Clinic (OKCIC) provider, and patients were tested for flu, strep and RSV to rule out other ailments in case COVID-19 testing proved to be negative.
- Dental was integrated into Pediatrics for fluoride varnish and cursory dental checks and follow-up dental appointments were scheduled after the patients' appointment, if needed.
- Pediatrics implemented a childhood obesity percentage tracking system in order to introduce a new Pediatric Obesity Clinic in 2023.
- Behavioral Health was integrated into each pediatric appointment upon evaluation of a failed screening or when needed at the provider's discretion.
- In 2022, a Children's Health Fair was organized and held in Pediatrics. There were 176 kids seen for well child visits, immunizations, hearing and vision screenings, head lice checks, and much more. Many of OKCIC's services were available to patients in one setting during the health fair, including Optometry, Behavioral Health, Dental, Health Promotion and Disease Prevention, Public Health, and more. Womens' health providers were present for adolescents who had any immediate need or for birth control placement. Upon completion of the health fair, each child was given a backpack with school supplies for the upcoming school year.

**Over 4,600 vaccinations were given to pediatric patients**







176

kids were seen  
at the Children's  
Health Fair.



Pediatric patient encounters  
were completed **virtually**

50%



Met and exceeded GPRA measure  
for **Childhood Immunization**

56.2%

# Pharmacy

Oklahoma City Indian Clinic's (OKCIC) Pharmacy department is a team of pharmacists, pharmacy technicians, a patient advocate, and billing technicians who work together to fulfill patients' needs. Pharmacists hold specialty clinics and have access to a patient's entire health record, including laboratory results, immunization status, past medical history and drug allergies. They fully utilize this information, their knowledge and their skills to assist providers in assessing the appropriate drug therapy.

## 2022 Highlights

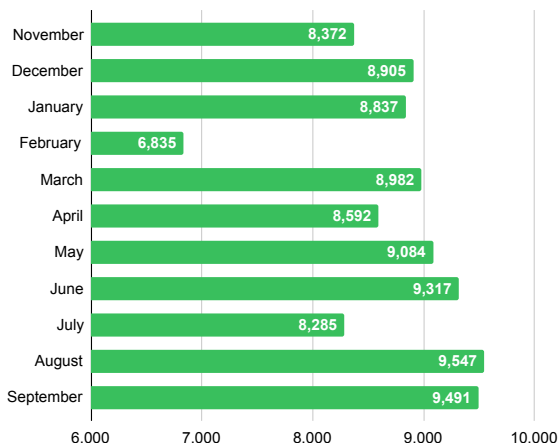
- Pharmacy re-established the Consolidated Mail Order Program (CMOP) in June after three months of filling all patients prescriptions on-site. Over 4,347 patients re-enrolled in CMOP for FY 2022. There were 70,415 prescriptions sent with the lowest cost per prescription at \$9.62.
- Pharmacy implemented a new Metabolic Care Center Pharmacy Diabetes Education Clinic in the first quarter of 2022 with 1,200 patient encounters.
- Pharmacy resumed vaccine administration with 2,156 patient encounters, which included COVID-19 and other vaccinations.
- Compared to 2021, pharmacy-managed clinics increased by 35% with 3,116 patient encounters, which includes Hepatitis C, Immunizations (excluding COVID-19), Pediatric Asthma, MAT, Tobacco Cessation, Anticoagulation, Cardiovascular Risk Reduction and Metabolic Care.

## Prescription Cycle Time *(in minutes)*



- Nearly 30 fourth year pharmacy interns from the University of Oklahoma and SWOSU Colleges of Pharmacy completed their ambulatory and/or informatics pharmacy rotation at OKCIC during 2022.
- Pharmacy processed 383,185 prescriptions in 2022, with an average monthly volume of 31,932 prescriptions. The total percentage of patient medications returned to stock was 5%, which is a drastic improvement from 2021's 26%.
- Pharmacy's drive-thru window received 104,381 patient encounters.
- In 2022, Pharmacy received approximately \$21.8 million in total revenue, spent approximately \$5 million on prescriptions and the remaining revenue went directly back into services for OKCIC patients.
- Pharmacy fixed \$3 million in prescription insurance rejections and prior authorizations.

## Pharmacy Drive-Thru Patient Encounters



Drug cost recovery rate is the difference between the list price and the actual cost, which OKCIC was able to recover total costs by

# 437%



Lowest cost per prescription through mail order program (CMOP)

# \$9.62

**Pharmacy-managed clinics include Hepatitis C, Immunizations (excluding COVID-19), Pediatric Asthma, Medical Assisted Treatment, Tobacco Cessation, Anticoagulation, Cardiovascular Risk Reduction and Metabolic Care.**



# Public Health

The Public Health department is responsible for maintaining and implementing public health programs and initiatives in partnerships with outside community organizations, tribes and other medical facilities. This team is made up of registered nurses, licensed practical nurses, medical assistants, patient relations representatives, social services specialists and more. This staff is dedicated to optimizing the health and well-being of Oklahoma City Indian Clinic (OKCIC) patients and employees through prevention education, immunizations (including pneumonia vaccinations), tuberculosis screening, mammogram services, Eagle's Nest prenatal classes, prescription assistance, home visits, HIV/AIDS/STI counseling, health education, referrals and patient appointment transportation services.

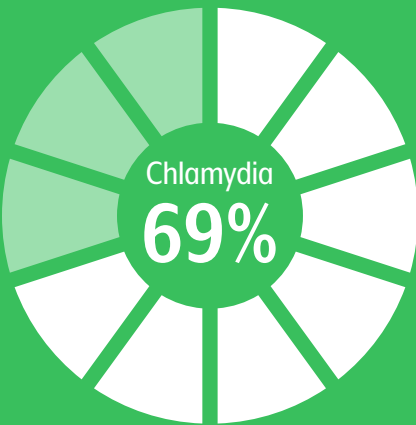
## 2022 Highlights

- OKCIC met and exceeded the final target for GPRA measures: Universal HIV Screen - Ever (13-64) with 79.4% and Breastfeeding (2mos exclusive/mostly) with 52.4%.
- The Eagle's Nest program is a hybrid telemedicine model, which provides education, support and case management virtually and through in-person encounters. In CY 2022, there were 905 Eagle's Nest visits.
- 1-in-8 American Indian women in the U.S. are expected to be diagnosed with breast cancer at some point in her lifetime. In 2022, OKCIC performed nearly 1,600 screening mammograms on-site. The Breast Care Case Manager completed over 500 referrals for abnormal mammograms and breast exams to outside entities for further imaging and care with a total of eight breast cancer diagnoses in 2022.
- The Employee Health division of Public Health makes the employee's wellness and wellbeing priority. During 2022, there were a total of 444 N95 fit tests completed. CPR instructors renewed or initially certified 153 OKCIC employees. Employee vaccination rates for COVID-19 (two dose Moderna or Pfizer, one dose Johnson and Johnson) and Influenza was 100%, excluding exemptions. Employee Health worked closely with the Human Resources department and onboarded over 80 new hires.
- The total number of social services referrals was nearly 670 and the specialists dispersed over 5,150 resources to patients and the community. The most requested resource was food, which was closely followed by transportation and housing.
- The immunization nurse began administering COVID-19 vaccinations to children 6 months to 5 years old. In 2022, there were 4,542 immunizations given to patients under the age of 18 and 17% were influenza immunizations.
- In the third year of the pandemic, the contact tracing team completed 972 case investigations and provided contact tracing for positive COVID-19 patients at OKCIC. In 2022, the contact tracing team was awarded the Oklahoma City Area Director's Award for Customer Service.

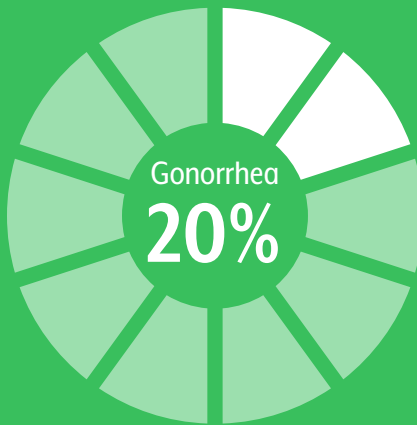




# Infectious disease positivity rates decreased in 2022.



Over 100 sexually-transmitted diseases were reported in 2022. Chlamydia accounted for almost 69% and the next most frequently reported sexually-transmitted infection was gonorrhea, which accounted for 20% of total cases.



Vaccine for Children (VFC) Immunizations performed

4,542



On-site **Mammogram** Screenings

1,600

Public health continues to partner with organizations within Oklahoma to better serve the Native population.





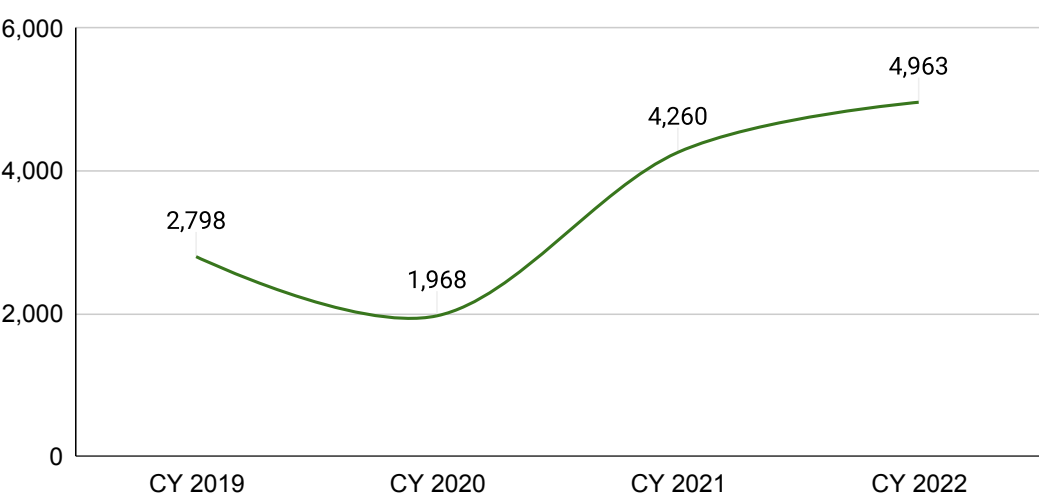
# Optometry

The Optometry department is a team of optometrists, optometry assistants, opticians, administrative assistant and support staff. This staff is dedicated to optimizing the health and well-being of Oklahoma City Indian Clinic patients and employee's eye care through offering comprehensive eye examinations, retinal imaging and eyeglass fittings for patients.

## 2022 Highlights

- Optical switched to Modern Labs® to increase the variety of available frames for patients to choose from. This included access to various designer frames, including sunglasses.
- Optometry implemented a customer service survey through a digital service called RevIntake. Utilization of this software allowed patients to give feedback to help staff members sharpen their skills, and increased customer satisfaction by 26%.
- Optometry designated a full time staff member to retinal imaging. This led to a 39% increase in access to care for diabetic patients.

## Total Number of Patient Visits





There were  
**2,611**  
glasses ordered  
over 2022.



Number of **Adult** Encounters

**3,715**



Number of **Emergency** Visits

**312**



Number of **Pediatric** Encounters

**1,248**



Number of **Diabetic** Encounters

**1,740**

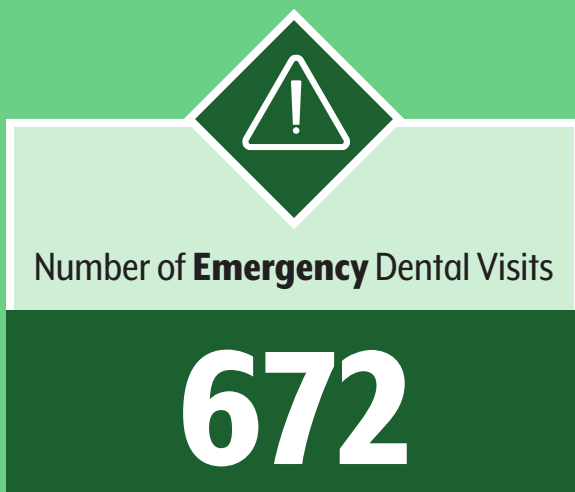
# Dental

The Dental department is a team of dentists, dental hygienists, dental assistants, sterilization technician and support staff. Services include: routine exams and cleanings, root planing and scaling, fillings, fluoride treatments, sealants, tooth extractions, anterior and premolar root canals, and all-day urgent care.

## 2022 Highlights

- OKCIC met and exceeded the final target for GPRA measures: Dental Sealants (ages 2-15) with 39.8% and Topical Fluoride (1-15) with 41.9%.
- The Dental team provided 130 dentures to patients in need thanks to Oklahoma City Indian Clinic's (OKCIC) 2021 Red Feather Gala fundraising event.
- OKCIC's Dental team received the 2022 Dental Clinic Community Service of the Year Award.
- Nearly 4,200 patients received oral hygiene recommendations.
- OKCIC's Dental team participated in seven process improvement projects in conjunction with the Quality department. These included projects related to, but not limited to: cycle time tracking for appointment times, implementing electronic consent forms to decrease waste and more.





# Diabetes Programs and Prevention

Oklahoma City Indian Clinic (OKCIC) Diabetes Programs and Prevention departments consists of several programs funded by the Special Diabetes Program for Indians (SDPI) grant and other funds. Native Americans experience a higher rate of diabetes than other races/ethnicities. In response to this epidemic, Oklahoma City Indian Clinic (OKCIC) received the SDPI grant that funds programs for diabetes education, treatment and prevention. **Diabetes Prevention** includes Get SET and Fight Diabetes, STAR and STAR Cooking. **Diabetes Programs** include BRAID, Case Management, Medical Nutrition and SHINE.

Patients are encouraged to participate in **Get SET (Screening, Education and Treatment) and Fight Diabetes**. Get SET is a quarterly exercise and nutrition program open to all patients, promoting a healthy lifestyle that prevents and/or controls diabetes. Patients who complete the required fitness and diet education sessions within each session earn incentives.

Patients diagnosed with pre-diabetes are referred to the **STAR (Steps To Achieve Results)** program. This year-long program is designed to help patients at-risk for developing type 2 diabetes. This intense lifestyle modification program is nationally certified by the Centers for Disease Control and Prevention Diabetes Prevention Recognition Program. It is led by a team of trained life coaches who coach and mentor patients through a series of classes and activities designed to improve lifestyle choices that lead to overall wellness and ultimately the prevention of type 2 diabetes. Patients who enroll in STAR have a personal lifestyle coach, a registered dietitian, and access to OKCIC's Wellness Center and STAR cooking classes.

Patients diagnosed with diabetes are immediately referred to the **BRAID (Being Responsible American Indians with Diabetes)** program for education. The BRAID program is a nationally recognized diabetes self management education and support program, which began in 1996. It is designed to equip patients to control their diabetes successfully. This five-session coordinated program includes instruction on monitoring, nutrition, physical activity, mental/emotional health and medications. Classes are taught by a multidisciplinary team, including certified diabetes care and education specialist, registered dietitians, registered nurses, behavioral health therapists and certified personal trainers. The BRAID program also provides follow-up support education, including a medical nutrition therapy class called BRAID Balance.

All active OKCIC patients with Type 2 Diabetes are eligible for the **SHINE (Strengthening Homelife through Improving Nutrition and Exercise)** program. This program is a weekly one-hour class where patients have access to certified personal trainers, registered dietitians, and certified diabetes care and education specialist.

## 2022 Highlights

### Diabetes Programs

- The BRAID program had 288 encounters and over 100 classes were held during 2022.
- The SHINE program had 1,522 encounters and held nearly 30 classes in 2022.
- One hundred patients were on continuous glucose monitoring throughout 2022.



Patients with diabetes encounters

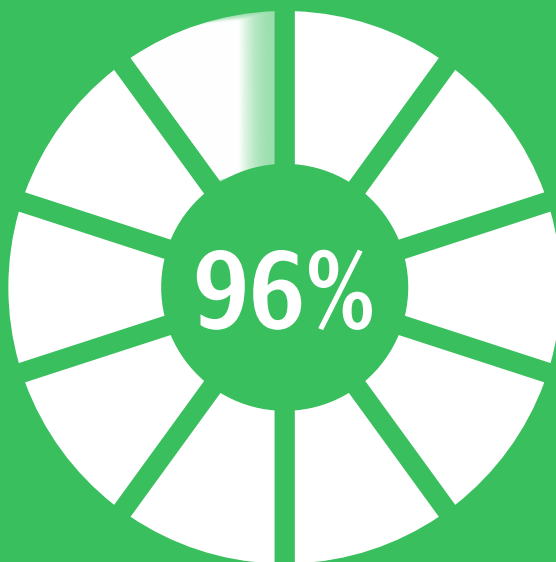
1,400



## Diabetes Prevention

- Get SET and Fight Diabetes enrolled 652 participants throughout 2022.
- OKCIC met and exceeded the final target for GPRA measures: BP Controlled (<140/90) with 59.2%, Statin Therapy (DM) with 70.2%, Nephropathy Assessment with 54.0% and Retinopathy Assessment with 61.6%.
- The STAR program had 1,577 encounters with 15 year-long STAR classes offered. A total of 52 patients completed the program in 2022. During the year-long program, 84 participants attended at least one session.
- STAR Cooking held nearly 30 classes with over 320 participants during 2022. STAR Cooking showcases new recipes every scheduled class that is tailored to the needs of a typical STAR patient.
- In 2022, 79% of patients decreased their A1C by greater than or equal to 0.2% with less than 1% staying the same and less than 1% increasing. A normal A1C is typically below 5.7%, pre-diabetes is 5.7% to 6.4% and diabetes is 6.5% or above.

## Patients decreased their A1C



STAR Cooking showcases new recipes every scheduled class that is tailored to the needs of a typical STAR patient.



# Health Promotion and Disease Prevention (HPDP)

Health Promotion and Disease Prevention (HPDP) department is a team of registered and licensed dietitians, certified personal trainers, a registered nurse, certified lactation counselors and patient relations representatives. They encourage American Indians of all ages to be healthy through fitness training and nutrition education offered by Oklahoma City Indian Clinic (OKCIC) Wellness Center, youth camps, after-school programs, and fitness and education classes.

## 2022 Highlights

- Towards the end of FY 2022, HPDP staff began offering more programming in-person, but still continued virtual options for patients convenience and safety.
- HPDP had a total of 1,291 non-group pediatric encounters and 1,897 non-group adult encounters.
- A total of 20 virtual and in-person adult and family activities were offered to help patients stay healthy with nearly 160 participants, including: Fancy Fringe, Family Dinner Night, Family Yoga Night, Adult Weight Management, Kidney, Senior Nutrition and Family Traditional Dance Night.
- A total of 50 virtual and in-person youth wellness activities were offered with over 670 patients attending, including: after-school programs (Kids in the Kitchen, E-GYM, Jump Rope, Zumba, Basketball, Jr. MISS, MISS, Running, Cheer, Yoga, Dance, Twirling, Native Creations, Soccer, Project POWER Fitness, Virtual #dancetrends, Golf, Stickball and Kayaking) and school break programs (TURTLE Camp, Culture Camp, Sports Camp, Dance Camp, Kids in the Kitchen Jr., Mixed Martial Arts Camp and more). All HPDP programming continues to focus on the 5210 concept (>5 fruits and vegetables per day, <2 hours of screen time per day, >1 hour of physical activity per day and 0 sugar-sweetened beverages per day).

Thanks to COVID-19 restrictions lessening, HPDP was able to offer it's Summer TURTLE Camp in-person at Riversport OKC.





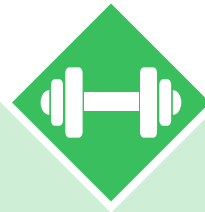


After two years of virtual events, OKCIC hosted its 21st Annual Walk for Wellness and 5K Fun Run in-person on May 21, 2022, at Route 66 Park at Lake Overholser. The Walk for Wellness and health fair was organized by the Wellness Center and was free to the public with almost 130 people in attendance. The 5K Fun Run was for participants who were seeking a greater challenge and almost 50 people entered. First place male and female runners received a special gift upon completion.



Wellness Center patient visits

6,704



One-on-one personal training patient encounters

5,075

- The Wellness Center had 4,987 group exercise encounters and 5,075 one-on-one personal training patient encounters.
- In 2022, there were 6,704 patients who visited the Wellness Center with 88% of those visits being Get SET and Fight Diabetes program participants.
- Wellness Center staff conduct wellness assessments for all new patients who utilize the Wellness Center to ensure patients are knowledgeable about the services offered, including one-on-one personal training, group exercise classes and more. There were 570 assessments completed in 2022.
- OKCIC employees consistently utilize the gym as part of their benefits package with an allotment of 30 minutes every workday that can be dedicated to exercising. During 2022, there were 2,455 employee check-ins at the Wellness Center.
- There were 110 virtual and in-person group classes held in 2022, including: Tai Chi, Yoga, Zumba, Moccasin Movers, Circuit Training and Core Power.

# Behavioral Health

Oklahoma City Indian Clinic's (OKCIC) Behavioral Health department encompasses a staff of master level licensed mental health professionals, psychiatrists, psychiatric nurse, domestic violence patient advocate, grant coordinator, case managers, peer recovery specialists, prevention, advocacy and outreach coordinators and administrative support that helps individuals and families.

## 2022 Highlights

- Behavioral Health offers integrated behavioral health, which includes having a licensed counselor included on physical health appointments. This helps bridge the gap between services for physical and mental health.
- OKCIC met and exceeded the final target for GPRA measures: Alcohol Screening (ages 9-75) with 49.9%, IPV/ DV Screening (ages 14-46 F) with 49.5%, Depression Screen (ages 18+) with 50.8% and Depression Screen (ages 12-17) with 47.4%.
- Virtual visits continued to be utilized during 2022 for patient safety and to eliminate travel barriers for patients.
- Behavioral Health staff utilize play therapy for pediatric patients, when appropriate.
- Behavioral Health expanded services to offer child psychiatry and child developmental testing.
- Four culture night events were offered to patients to help expand cultural knowledge and skills.
- Five suicide prevention and substance use trainings were offered by Behavioral Health, as well as Narcan® training was offered to all employees.
- It is now easier for patients to access behavioral health group services through OKCIC's website. Once the online paperwork is complete, patients can start attending live group classes virtually.
- Therapy Assistance Online (TAO) tools are now available to patients. This includes over 150 brief, effective and educational sessions covering over 50 common topics and skills related to mental health, wellness and substance use issues.




Peer recovery support specialist visits

1,610



Medical family therapy visits

2,777



Behavioral Health supports OKCIC's American Indian children and adults by creating a healing environment for all patients to promote Native resiliency through education, empowerment, advocacy and prevention.



**8,546**  
*Adult therapy visits*



**2,355**  
*Child therapy visits*



**4,692**  
*Psychiatry visits*



**17,452**  
*Patient visits*

# Administration

Oklahoma City Indian Clinic (OKCIC), a 501(c)(3) non-profit clinic providing health and wellness services to American Indians in central Oklahoma, would not flourish without the support of American Indian tribes and the Oklahoma community. The administration team works tirelessly behind the scenes to support clinic operations. There are over 100 staff members representing billing, community development, finance, health information management, human resources, integrated technology solutions, maintenance, quality, grants management, policy management and registration/benefits departments, all overseen by the senior leadership team. This team possesses a wide range of talent, experience and education that helps to create a positive experience for patients.

## Community Development

Community Development staff consists of the Chief Development Officer; Communications, Marketing and Events Director; and two Communications Specialists. They work together with each department to position OKCIC as a public health expert in social and news media by communicating health information, clinic events, wellness tips and other clinic operations to patients and stakeholders.

### 2022 Highlights

- All marketing collateral for OKCIC continues to be created by Community Development.
- Community Development created content for, maintained and updated all social media platforms (Facebook, Twitter, Instagram, TikTok and YouTube) to keep patients and the community informed of clinic events, wellness tips and important notices. In the spring of 2022, a TikTok account was created.
  - On Facebook, OKCIC gained 87 new followers for a total of 4,833 followers.
  - On Twitter, OKCIC gained 71 new followers for a total of 1,072 followers.
  - On Instagram, OKCIC gained 89 followers for a total of 1,625 followers.
  - On TikTok, OKCIC gained 91 fans.
  - On YouTube, OKCIC gained 133 subscribers for a total of 508 subscribers.
- In 2022, 38 press releases were written and submitted to the news media. These were published 86 times through print or online, which secured an audience of over 32.4 million.
- Email marketing campaigns continued to promote OKCIC programming, events and COVID-19 health updates to patients. Quarterly email updates were also sent to OKCIC supporters and community partners.
- OKCIC's website is maintained and updated throughout the year by Community Development. In 2022, OKCIC's website had 184,272 page views with an average of over 15,356 page views per month.
- Two in-house publications were produced, including OKCIC's bi-annual HORIZONS magazine and a 2021 Annual Report. Staff also created the program for 2022's Annual Oklahoma City Area Indian Health Service, Tribal and Urban Awards Ceremony.
- Staff had over 160 internal media requests for various events and programs, including physical and digital media. Physical media includes event fliers, postcards, informational fliers and more. Digital media includes videos, social media promotions and more.



# Billing

The Billing staff consists of billers, certified coders and is led by the Director of Billing.

## 2022 Highlights

- In 2022, Billing worked together to ensure all patient insurance information and transfer documentation were successfully restored to the EHR system after experiencing an outage.
- Staff collaborated with other departments, including Health Information, Registration, and providers, to input documentation and insurance cards into the EHR and Practice Management systems. They also made sure all documentation was complete and correctly transferred for every service that generated revenue.
- After the EHR/RPMS system was restored, Billing successfully created 73,222 claims and entered 6,567 insurance cards into RPMs. Additionally, coders keyed in 54,967 forms, ensuring the quality of their work. The insurance team meticulously verified all insurance cards and patient information before creating a claim or coding a visit.

# Registration & Benefits Coordinators

The Registration team consists of the Director of Patient Resource Services, Sr. Patient Relations Representatives, Sr. Benefit Coordinators, Patient Relations Representatives and Patient Benefits Coordinators. They are the first faces patients and visitors see when coming to OKCIC and set the tone for a patient-centered experience. The Registration team values excellence in customer service and are highly trained to ensure every patient encounter is positive as they keep in mind the CEO Lens of the Customer initiative. This department is responsible for registering new patients, providing intake/check-in services for OKCIC clinics and assisting patients without a payer source in identifying benefit resources.

## 2022 Highlights

- Benefits coordinators screened 4,283 patients to determine eligibility for additional health benefit resources, which is a 522% increase from 2021.

**1,827**  
New patient  
charts

# Finance

The Finance department plays a crucial role in overseeing OKCIC's financial operations, budgeting and reporting. Its primary responsibility is to safeguard OKCIC's financial health by managing the cash flow, closely monitoring expenses and providing financial analysis to support strategic decisions. Led by the Chief Financial Officer, the finance team's work has been instrumental in contributing to OKCIC's success, allowing it to deliver high-quality care to American Indians.

*\*OKCIC's financial audit is available at the end of this report.*

## 2022 Highlights

- Finance diligently prepared financial data, conducted financial analyses, and presented financial reports to the Board of Directors, offering valuable insights into OKCIC's financial performance and health.
- During the 2022 financial year, OKCIC achieved a successful acquisition of a new building. The finance team played a key role by developing a comprehensive budget and financial plan for the purchase, gathering required documentation, and preparing the loan application. Throughout the acquisition process, Finance ensured that OKCIC's cash flow remained stable.
- Over \$400,000 in funds were utilized for travel, training and certifications for employees from either company or grant/program funding.
- Over \$22,000 was spent for employee's professional credentials and professional licensing.



# Administration *cont.*

## Grants Management

Grant funding provides many services and offerings to OKCIC patients that would not otherwise be available. These grants are written by dedicated staff members and overseen by the Grants Management department. Their goal is to fulfill a need not being met and to offer expanded services to better serve patients.

### 2022 Highlights

- Applied for 26 grants and awarded 22 with a nearly 85% application award record.
- In FY 2022, the grants management department started the process improvement project for the Grants Lifecycle. This is to map the entire process from grant application through grant closeout. Completion of the project will happen in FY 2023.
- Grants awarded include: BCBSOK, Devon, Indian Health Services (IHS), Buckle Up For Life, Department of Health and Human Services, Centers for Disease Control and Prevention (CDC), AstraZeneca, Southern Plains Tribal Health Board (SPTHB), Inter-Tribal Council of MI, Office of the Assistant Secretary for Health, Tom Russell Charitable Foundation, Oklahoma University Health Sciences Center (OUHSC), Bank of America, United Healthcare, First Nations Development Institute (FNDI), SPTHB/OSDH COVID19 Oral Health and Panorama Global fiscal sponsor of Indigenous Justice Circle (IJC).



Total funding received from grants in 2022

**\$8,859,416**

## Quality

The Quality department staff consists of the Chief Quality Officer, Epidemiologists, Director of Continuous Improvement and support staff. They implement and oversee the quality goals for over 300 staff members.

### 2022 Highlights

- OKCIC curriculum was developed and delivered in 53 classes, including process improvement; and lean white, yellow and green belt training.
- Quality offered training activities to 328 employees.
- Over 205 process maps were developed with an enterprise-wide approach.
- In 2022, there were 51 process improvement efforts through projects or other methodologies to eliminate waste.
- OKCIC continued to utilize lean process improvement strategies. Lean is an industry-recognized program that provides organizations a systematic road map for improving processes without increasing costs. There are 36 employees who are certified “Green Belt,” which is the third level.
- In 2022, we received a Quality Texas Foundation feedback report and won at a silver level.
- Notable improvement processes for 2022 include but are not limited to:
  - Enterprise-wide effort to reduce missed calls from an average of 248 to 35.
  - Enterprise-wide effort to reduce the operator call volume from an average 211 to 109.
  - Identifying and documenting 75 key processes throughout OKCIC.



“Green Belt” certified employees

**36**

# Integrated Technology Solutions

Integrated Technology Solutions (ITS) staff consists of eight employees who manage nearly 900 devices, including servers, workstations, tablets, Voice over Internet Protocol (VoIP) phones, mobile phones and any associated biomedical needs on a daily basis.

## 2022 Highlights

- ITS replaced 385 workstations with new laptops or desktops, and upgraded or replaced 22 servers. ITS also upgraded or replaced backup servers, appliances and hardware to modernize backup and storage procedures. This included contracting with an offsite storage partner for tape backups of all servers in an EF5 tornado proof facility.
- Implemented state-of-the-art anti-virus software with live threat feeds from external organizations to significantly enhance overall data security.
- Replaced or upgraded over 40 network switches to improve internal data movement.
- Upgraded or replaced all network cabling in all campus locations.
- ITS replaced the existing analog phone system with a modern VoIP phone system provided by a Native American owned VoIP service and a new local community partner.
- Contracted with a new community partner to bring exceptionally stable and ultra-high speed internet to allow for a better virtual visit experience for patients.
- ITS contracted with a new Managed Service Partner (MSP) to perform infrastructure and security testing and assist with overall ITS maintenance to ensure increased operational efficiency.



**2022**  
**Employee of the**  
**Year: Anthony**  
**Whitebird, CPT**

# Human Resources

Human Resources oversees employment related functions. The staff consists of seven members, including the Chief Human Resource Officer, Director of Human Resources, Senior Human Resources Coordinator, Credentialing Coordinator, Recruiter, Generalist and Human Resources Assistant.

## 2022 Highlights

- OKCIC has been voted one of the Best Places to Work in Oklahoma 12 times in the last 13 years and placed 18 in the large business category in 2022, which was the clinic's second year in that category for companies with more than 250 employees.
- OKCIC was named Certified Healthy Oklahoma Business with the "Excellence" certification. There are three levels of certification: Basic, Merit and Excellence.
- In FY 2022, a total of 36 new positions were created.
- Over 20 staff member orientations were held for 91 new employees, which is a two and a half day process.
- Human Resources staff reviewed over 485 qualified candidates for numerous positions. A total of 97 people were hired and 39 current staff members were selected for promotions or transfers.
- An overhaul of the employee handbook and the new hire orientation presentation was implemented.
- In 2022, Human Resources collaborated with Quality on the employee Core4 peer recognition program.

# Health Information Management

The Health Information department consists of five staff members, one team lead and a director. This team focuses on the organization and management of patient data by importing medical records into the Electronic Health Record (EHR) system, processes medical record requests from medical providers outside of OKCIC and ensures patient's private health information and records are complete, accurate and protected.

## 2022 Highlights

- Health Information Management scanned and placed 59,896 images in the EHR system.

Release of information requests processed

**8,721**

# Administration *cont.*

## Policy Management

Oklahoma City Indian Clinic promotes good health through policy work. OKCIC works closely with state and federal elected officials to initiate legislation that will uphold services and programs of OKCIC. Successes include IHS Advanced Appropriations and Medicaid coverage of DSME. To highlight the good works and the need for continued support, OKCIC often hosts elected and Presidentially appointed officials, including Senators/Representatives, US Surgeon General and the IHS Director.

OKCIC policy efforts extend beyond legislative and regulatory efforts. Staff have been invited to work on national treatment guidelines and recommendation writing groups and many OKCIC staff members sit on boards that have a direct community health impact, including the National Council on Urban Indian Health, Oklahoma Quality Foundation, NewView, Oklahoma City/County Health Department, YMCA, YWCA, Lynn Health Institute the Harold Hamm Diabetes Center and the Robert Wood Johnson Health Policy Fellowship.

### 2022 Highlights

- In 2022, Policy submitted written comment letters to Indian Health Service (IHS), OASH, DOI, VHA, and DOJ on matters important to urban clinics including infrastructure studies, MMIP, Public Safety, Urban Indian Program Policy and Health Priorities, Veterans Health/Copay exemption, Strengthening Primary Care, Federal Assistance for Medical Supplies, and HIT modernization.
- Staff submitted policy briefs to the OHCA to expand access to wellness/life-coaching services. OKCIC has also submitted language for state level legislation (SB 267) to improve subject matter expertise for American Indian Health in state agency decision making.
- Other policy work includes participation in the annual Oklahoma Academy Town Hall. This year's town hall focused on workforce, and several important pieces of legislation around the Town Hall recommendations were introduced in the OK State Legislature. This work also helped to build a partnership with Work Ready Oklahoma helping to establish a workforce talent pipeline for OKCIC.

## Maintenance

The team consists of twelve hard-working staff that keep the 113,000-square-feet of OKCIC campus clean and operational. The continued growth of OKCIC would not be possible without the tireless efforts of this team. Maintenance staff are the first to arrive and the last to leave on most days.

### 2022 Highlights

- Maintenance has been a major component in minimizing the spread of COVID-19 within OKCIC.
- The Maintenance staff successfully built a Dental laboratory and exam room.
- A new maintenance ticket system was implemented to improve efficiency within the department.
- Staff continuously cleaned and disinfected high-touch areas, which included using the Xenex© Lightstrike™ Robots.





# Community Involvement

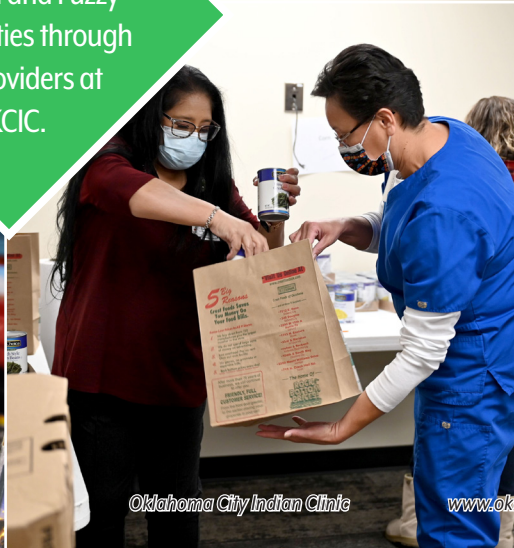
Oklahoma City Indian Clinic (OKCIC) staff works for and partners with the community by lending a helping hand, and donating money, time and resources to the American Indians we serve.

## 2022 Highlights

- The award-winning, employee-funded Warm and Fuzzy program at OKCIC came from a desire to help. The employee-sponsored program raises funds through voluntary employee payroll deductions, fundraising and individual donations throughout the year. This program supplies meals, coats, toys and school supplies to OKCIC patients and their families. Warm coats were provided to 51 children during the “Keep Kids Warm and Fuzzy” coat giveaway. At Thanksgiving, 75 families received “ThankFULL Baskets,” which included dietitian recommended items to make a delicious Thanksgiving meal. During the “Toy Wonderland,” 138 children received toys.



Parents or guardians signed up for Warm and Fuzzy opportunities through their providers at OKCIC.



# Red Feather Gala

Red Feather Gala, produced by the Community Development department, is Oklahoma City Indian Clinic's (OKCIC) annual fundraising event held each fall and coincides with Native American Heritage Month. Red Feather Gala is an event that allows OKCIC to highlight American Indian culture and honor individuals who have helped raise the quality of health care in the Indian community. The evening allows OKCIC to thank supporters and sponsors; all while having fun and raising money for OKCIC services.

## 2022 Highlights

- For the first time in two years, OKCIC held its annual Red Feather Gala in-person at the Oklahoma City Convention Center. The 18th Annual Red Feather Gala fundraising event was held on November 5, 2022, with nearly 600 people in attendance.
- This formal event, emceed by KFOR's Ali Meyer and Joleen Chaney, helped OKCIC raise funds to provide hearing aids for patients. Many of OKCIC's patients face difficulties seeking treatment for hearing loss due to the high cost. Giving patients their hearing back can improve their mental health and quality of life.
- Carmelita Skeeter received the Spirit of the Urban Indian honor for her lifelong commitment to American Indian health care.
- The gala raised an impressive \$150,000 to provide hearing aids to patients in need. These generous contributions made it possible for nearly 50 patients to regain their hearing, a service that is often financially challenging for OKCIC to offer. The 19th Annual Red Feather Gala will once again be raising funds for this life-altering service and aims to raise more funds in order to help more patients in 2024.
- The Red Feather Gala is "the most fun you will have at a formal event," and there was no shortage of entertainment throughout the evening. Guests participated in a Friendship Dance performed by the Central Plains Dancers, bid on silent auction items and were entertained by Choctaw artist Dylan Cavin during a live painting exhibition. Cavin's painting, along with a handmade jingle dress, electric bike and more, were sold during the exciting live auction portion of the event.



OKCIC welcomed Lane Factor as a special guest. Factor is known for his role as Cheese in the television series "Reservation Dogs."





## The fundraiser had support from many businesses, tribes and organizations including:

### VIP Sponsors

- Chickasaw Nation
- Choctaw Nation of Oklahoma

### Silver Sponsors

- Blue Cross and Blue Shield of Oklahoma
- Cherokee Nation Business
- Citizen Potawatomi Nation
- First Americans Museum
- INTRUST Bank
- Muscogee (Creek) Nation
- Muscogee (Creek) Nation Department of Health
- Prairie Band Potawatomi Nation
- United Healthcare

### Platinum Sponsor

- Express Employment Professionals

### Bronze Sponsors

- Absentee Shawnee Tribal Health System
- Diagnostic Laboratory of Oklahoma
- Dr. Nick Gutierrez
- Eastern Shawnee Tribe of Oklahoma
- Goldsby Construction
- Indian Health Care Resource Center of Tulsa
- Southern Plains Tribal Health Board
- Stephenson Cancer Center

### Gold Sponsor

- Devon Energy

### Copper Sponsors

- AARP
- Absentee Shawnee Tribe
- Carmelita Skeeter
- Chris Van Ess
- David Odle
- David Toahy
- Dr. Hazel Lonewolf
- Dr. Janice Hixson
- Dr. Max Burchett
- Dr. Michelle Dennison
- Gabbard and Co.
- Holmes Murphy
- Jordan Johnson Inc.
- Lane Factor
- Lysa Ross
- Mel Cannon
- Monica Krienke
- Oklahoma State University Center for Health Sciences

- Pioneer Hearing Aid Centers, Inc
- PLENTY Mercantile
- R.K. Black, Inc.
- R.L. Allen Insurance
- REDW
- Robyn Sunday-Allen
- Russell-Murray Hospice
- Santa Fe Family Life Center
- SJS Anesthesia
- Sterling Management Group
- Sticks That Ahh®
- The Sisters
- Tinker Federal Credit Union
- Urban Inter-Tribal Center of Texas



# Employee Wellness

Oklahoma City Indian Clinic (OKCIC) puts their employees' health first. An Employee Health and Wellness (EH&W) committee was created, which encourages employees to take the path towards a healthy lifestyle. It has been discovered that healthier employees are more likely to have a higher level of energy and increased concentration. EH&W is committed to the employees' entire well-being, including their mental and physical health. The committee includes members from diverse backgrounds to offer the best resources and education to prevent health care worker burnout and improve overall health.

## 2022 Highlights

- Employees are encouraged to sign up for a free health screening through Catapult Health Screenings held on-site and virtually twice a year. In 2022, 101 employees completed these health screenings where they learned about their current health stats by speaking with a nurse practitioner. Key health information that is included in these assessments are: Total Cholesterol, HDL, LDL, Triglycerides, Glucose, A1c, ALT, AST liver test, Abdominal Circumference and BMI (height/weight). Upon completion, employees were offered a monetary incentive.
- The Employee Wellness Challenge is an eight week challenge where participants were scored on upper body strength test, endurance, weight loss and body composition. The top 2 male and female overall winners earned the best prizes, while all employees still earned prizes just for participating. Forty employees completed the challenge with an average of 2.5 pounds lost, 86% reduction in body fat and 20% increase in upper body strength.





Employees are encouraged to sign up for a free health screening through Catapult Health Screenings held on-site and virtually twice a year.

- The Maintain Don't Gain Holiday Challenge was designed to help employees keep weight off during the holidays. Forty-five people completed the challenge, with a total of 120 pounds lost between everyone. That makes an average of 2.66 pounds lost per employee over the holidays.
- In 2022, the employee gym and event reimbursement program reimbursed 221 gym memberships and 43 events, which included 5K's and cycling events. This shows just how much OKCIC's employees are dedicated to keeping themselves healthy. Since then, OKCIC's EH&W committee began Wellness Wednesday posts every week, which highlights employees or tips to becoming a healthier you.
- OKCIC also offers employees a free mindfulness and meditation app for their phone called Headspace. The app includes short mindfulness exercises, guided meditation, "sleepcasts," exercise videos and focus playlists.



Employee's completed  
Catapult Health Screenings

101



Employee Gym  
Reimbursements

221

# Board of Directors



**Brian Gabbard**  
*Board Chairman*



**David Thomas**  
*Board Vice Chairman*



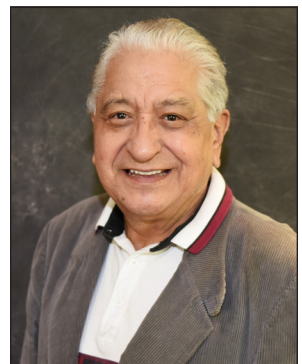
**Gena Timberman**  
*Board Secretary*



**John Daugherty Jr.**  
*Board Treasurer*



**Tara Dawkins**  
*Board Member*



**Rev. Alvin Deer**  
*Board Member*



**Dr. James Kennedy**  
*Board Member*



**Mashell Sourjohn**  
*Board Member*



**Bp. David Wilson**  
*Board Member*



# Executive Staff



**Robyn Sunday-Allen**  
*Chief Executive Officer*



**Dr. Max Burchett, Jr.**  
*Chief Information Officer*



**Dr. Janice Hixson**  
*Chief Medical Officer*



**Monica Krienke**  
*Chief Human Resources Officer*



**Dr. Hazel Lonewolf**  
*Chief Quality Officer*



**Lysa Ross**  
*Chief Operating Officer*



**David Toahty**  
*Chief Development Officer*



**Chris Van Ess**  
*Chief Finance Officer*

# Community Partners

## Oklahoma City Indian Clinic thanks the following supporters and community partners:

### Tribal Support

Absentee Shawnee Tribal Health System  
Absentee Shawnee Tribe  
Cherokee Nation Businesses  
Cheyenne & Arapaho Tribes of Oklahoma  
Chickasaw Nation  
Chicksaw Nation Department of Health  
Choctaw Nation of Oklahoma  
Citizen Potawatomi Nation  
Delaware Tribe  
Eastern Shawnee Tribe of Oklahoma  
Muscogee Creek Nation  
Muscogee Creek Nation Department Health  
Osage Nation  
Peoria Tribe  
Prairie Band Potawatomi Nation  
Sac and Fox Nation  
The Delaware Nation  
Wichita & Affiliated Tribes

### Benefactors and Supporters

AARP  
Abuelo's Mexican Restaurant  
Aetna  
Andrew Heaney  
Anna McKenzie  
Archie Buendia  
Arvo Mikkonen  
Ashton and Chad Gatewood  
AstraZeneca  
Baltic Amber  
Bank of America  
Barbara Bunce  
BC Clark Jewelers  
Bill Snipes  
BJ's Restaurant & Brewhouse  
Blue cross and Blue Shield of Oklahoma  
Blue Cross Blue Shield of Oklahoma  
Bogdan Pesut  
Bp. David Wilson  
Brent and Andi Boutwell

Brian and Sonya Glover  
Brian Gabbard  
Bricktown Brewery  
Brooke Frantz  
Buckle Up For Life  
Cabot Cheese Coop.  
Cahade Nash  
Carmelita and Andrew Skeeter  
Carolyn and Dennis Maxwell  
Cathryn DeSpain  
Centers for Disease Control and Prevention  
Charlotte Miller  
Chicago Bears Community Relations  
Chickasaw Community Bank  
Chicken & Pickle  
Chris and Angie Goldsby  
Chris Larkin  
Chris Van Ess  
Christain Kotoucek  
Christina Ketter  
Cindra Shangreau  
Claudia Leung  
Clint and Teresa McGregor  
Courtyard Oklahoma City Downtown  
Craig Stinson  
Cynthia Perez-Suke  
Daina Ramsey  
Dallas Parker  
Dana Miller  
David and Lisa Toahty  
David and Sandy Thomas  
David Odle  
Deborah Cooke  
Debra Fallon  
Devon  
Devon Boathouse  
Devon Energy Corporation  
DeWayne Wilson  
Diagnostic Laboratory of Oklahoma, L.L.C.  
Diamonds Direct  
DJ Eagle Bear Vanas  
DoTerra



Dr. Daniel Molina  
 Dr. Dorothy Rhoades  
 Dr. Drew Dawson  
 Dr. Elizabeth Fowler  
 Dr. Gabriella Pierce  
 Dr. Hazel Lonewolf  
 Dr. James Kennedy  
 Dr. Janice Hixson  
 Dr. Jennifer and Dat Pham  
 Dr. Kristen Jordan  
 Dr. Mashell Sourjohn  
 Dr. Michelle Dennison  
 Dr. Nick Gutierrez  
 Dr. Randel Kim Hicks  
 Dr. Tara Dawkins  
 Dr. Tyler Freeman  
 DryBar Blow-Out  
 Elizabeth Isaac  
 Emily Busey-Templeton  
 Emily Eleftherakis  
 Express Employment Professionals  
 Fan Robinson  
 First Americans Museum  
 First Nations Development Institute  
 First United Bank  
 Flix Brew House  
 Freda Carpitcher  
 FYEYE Optical  
 Gabbard and Company  
 Gail Cheatham  
 Gary Pitchlynn  
 Gayla Schock  
 Gena Timberman  
 Genesis Carpitcher  
 George Geimety  
 George Young  
 Gina Poisson  
 Goldsby Construction  
 Grand Casino Hotel  
 Gregory Woiite  
 Harvey Ross  
 Heavenly Hands Day Spa  
 Hiawatha Bouldin  
 Holmes Murphy  
 Home Depot  
 Human Services  
 Incredible Pizza  
 Indian Health Care Resource Center of Tulsa  
 Indian Health Services  
 Inter-Tribal Council of Michigan  
 Intrust Bank  
 James Avery  
 James E. McNellie's Pub  
 Jasie McKenzie  
 Jeff Meziere

Jeff Nemcok  
 Jennifer and Salvador Ontiveros  
 Jill Farrand  
 Jim and Cina Gailey  
 Jin Kong  
 Joan Walker  
 John Daugherty Jr  
 John Johnson  
 Johnny Carino's  
 Jonny Hawk  
 Jordan Murray  
 Joseph Apostol Magbitang  
 Joseph Williams  
 Joy Harjo  
 JT Petherick  
 Kathleen Gray  
 Kathryn Lofgren  
 Kathy Burley  
 Kelly Kay  
 Ken Guthery  
 Kendra Bennett  
 Kendra Horn  
 Kendra Scott Jewelry  
 Kevin and Janice Meeks  
 Krista Combs  
 Kristin Knox Paradis  
 Kyra Mauldin  
 Lakin Urias  
 LaserAway  
 Le Creuset  
 Linda Arredondo  
 Lindsey Grigg  
 Lisa Pendarvis  
 Luxe Hair Salon  
 Lysa Ross  
 Main Event  
 Mandi Johnson  
 Margie Hollinhead  
 Maria Barnes  
 Marie Tawkoity  
 Mark McGill  
 Mark Rogers  
 Marsha Herron  
 Marty Wafford  
 Max Burchett  
 Mel Cannon  
 Melanie Fourkiller  
 Melia Brown  
 Melinda Yoder  
 Melissa Stovall  
 Meredith Kemp  
 Michael Bristow  
 Michelle Rapp  
 Michelle Thomas  
 Monica Krienke

Murrah Attorney at Law  
Nancy and Russell Bainbridge  
National Cowboy & Western Heritage Museum  
Nicolette Casula  
Nothing Bundt Cakes  
Office of the Assistant Secretary for Health  
Oklahoma City Ballet  
Oklahoma City Community College  
Oklahoma City Indian Clinic Staff  
Oklahoma City Thunder  
Oklahoma City University School of Law  
Oklahoma Complete Health  
Oklahoma Intertribal Diabetes Coalition Inc  
Oklahoma Native Art & Jewelry  
Oklahoma Native Art & Jewlry  
Oklahoma Primary Care Association  
Oklahoma State Department of Health  
Oklahoma State University  
Oklahoma State University Center for Health Sciences  
Oklahoma University Health Sciences Center  
Pamela Shawl  
Panera Bread  
Panorama Global: Indigenous Justice Circle  
Paul Hacker  
Paula Stabler  
Penn Square Mall  
Pete Fallon  
Pioneer Hearing  
Plenty Mercantile  
Presbyterian Health Foundation  
R.K. Black  
R.L. Allen Insurance  
Randy Wood  
Raymond Prado  
RD Dickens  
REDW  
Reggie Sims  
Rejeana Allgood  
Remington Boutwell  
Remington Park Racing Casino  
Rick Howard  
Robin Parker  
Robyn Sunday-Allen  
Rodan + Fields  
Roger Walke  
Ron Page  
Ron Spiva  
Russell-Murray Hospice  
Salvador Ontiveros  
Samantha Tewell  
Sandra Wolf  
Sarah Barry  
Sarah DeSpain  
Sarah Eggers  
Science Museum of Oklahoma

Sean Voskuhl  
Shannon Dial  
Sharon Decker  
Shawano  
She Glows Atelier  
Shelly Douglas  
Sherrill Geraty Carl C Anderson Sr. and Marie Jo Anderson Charitable  
Foundation  
Simple Modern  
SJS Anesthetics  
Skydance Brewing Co.  
Sonny Crowels  
Southern Plains Tribal Health Board  
Stephenson Cancer Center  
Sterling Management  
Steve Petty  
Sticks that Ahh  
Stonecloud Brewery  
Studio 405 Tattoos & Art  
Sue Burch  
Susan Spottedhorsechief  
Sydney Cole  
Talia Carroll  
Tarrance Rodgers  
Tenesha Washington  
Teshia Solomon  
Texas Native Health  
Texas Rangers  
The Float Spa  
The Mont Bar and Grill  
The Montford Inn  
Thea Lonewolf  
Three Danes Inn  
Tinker Federal Credit Union  
Tom and Stephanie O'Keefe  
Tom and Trisha Baldwin  
Tom Russell Charitable Foundation  
Tracee Barton  
Travis Watts  
Trever Jennings  
Tribes 131  
Trisha and Toms Baldwin  
Troy Anderson  
U.S. Department of Health and  
Unite Us  
United Healthcare  
Valarie Eschiti  
Vera Bradley  
Vicki Myers  
Victor Flores  
Winchester Drive-In  
Wine & Palette  
Wynona Coon  
Yonavea Hawkins

***AUDITED FINANCIAL STATEMENTS  
AND SUPPLEMENTARY INFORMATION***

**CENTRAL OKLAHOMA AMERICAN INDIAN  
HEALTH COUNCIL, INC.**

**September 30, 2022**

Audited Financial Statements  
and Supplementary Information

CENTRAL OKLAHOMA AMERICAN INDIAN  
HEALTH COUNCIL, INC.

September 30, 2022

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## Independent Auditors' Report

To the Board of Directors  
Central Oklahoma American  
Indian Health Council, Inc.  
Oklahoma City, Oklahoma

### **Report on the Audit of the Financial Statements**

#### ***Opinion***

We have audited the accompanying financial statements of the Central Oklahoma American Indian Health Council, Inc. (the "Clinic"), a not-for-profit organization, which comprise the statement of financial position as of September 30, 2022, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Clinic as of September 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Clinic and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Clinic's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Clinic's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Clinic's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.



### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated April 26, 2023, on our consideration of the Clinic's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Clinic's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Clinic's internal control over financial reporting and compliance.

*Rose Rock CPAs PLLC*

Edmond, Oklahoma  
April 26, 2023

# STATEMENT OF FINANCIAL POSITION

## CENTRAL OKLAHOMA AMERICAN INDIAN HEALTH COUNCIL, INC.

September 30, 2022

### ASSETS

#### Current assets:

Cash and cash equivalents	\$ 33,292,962
Investments	70,927
Grants and contracts receivable	490,020
Patient services accounts receivable	3,759,667
Other receivables	23,768
Inventory	293,886
Prepaid expenses	<u>340,207</u>
Total current assets	38,271,437

Cash surrender value of life insurance 58,223

#### Property and equipment:

Building and improvements	24,329,825
Land	1,948,418
Equipment	8,222,124
Less accumulated depreciation	<u>7,159,733</u>
Property and equipment, net	<u>27,340,634</u>

TOTAL ASSETS \$ 65,670,294

### LIABILITIES AND NET ASSETS

#### Current liabilities:

Accounts payable and accrued expenses	\$ 803,131
Accrued payroll and related liabilities	2,552,218
Deferred revenue	13,296,169
Current portion of notes payable	<u>516,648</u>
Total current liabilities	17,168,166

#### Noncurrent Liabilities:

Notes payable, net of current portion	<u>7,766,812</u>
---------------------------------------	------------------

TOTAL LIABILITIES 24,934,978

#### Net assets:

Without donor restriction	40,480,577
With donor restriction	<u>254,739</u>

TOTAL NET ASSETS 40,735,316

TOTAL LIABILITIES AND NET ASSETS \$ 65,670,294

See notes to financial statements.

# STATEMENT OF ACTIVITIES

## CENTRAL OKLAHOMA AMERICAN INDIAN HEALTH COUNCIL, INC.

Year ended September 30, 2022

	Without Donor Restriction	With Donor Restriction	Total
REVENUES AND OTHER SUPPORT			
Grants and contracts	\$ 20,261,829	\$ -	\$ 20,261,829
Medical services	37,881,017	-	37,881,017
Investment income	95,064	-	95,064
Contribution of nonfinancial asset	5,581,850	-	5,581,850
Other	150,982	114,734	265,716
Net assets released from restriction	239,426	(239,426)	-
TOTAL REVENUES AND OTHER SUPPORT	64,210,168	(124,692)	64,085,476
EXPENSES			
Program services	38,335,862	-	38,335,862
Support services	9,246,065	-	9,246,065
Fundraising	7,389	-	7,389
TOTAL EXPENSES	47,589,316	-	47,589,316
CHANGE IN NET ASSETS	16,620,852	(124,692)	16,496,160
NET ASSETS AT BEGINNING OF YEAR	23,859,725	379,431	24,239,156
NET ASSETS AT END OF YEAR	\$ 40,480,577	\$ 254,739	\$ 40,735,316

See notes to financial statements.

# STATEMENT OF CASH FLOWS

## CENTRAL OKLAHOMA AMERICAN INDIAN HEALTH COUNCIL, INC.

Year ended September 30, 2022

### CASH FLOWS FROM OPERATING ACTIVITIES:

Change in net assets	\$ 16,496,160
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Contribution of nonfinancial asset	(5,581,850)
Depreciation	1,653,754
Net realized and unrealized investment losses	13,354
Amortization	2,565
Changes in operating assets and liabilities:	
Grants and contracts receivable	(217,407)
Patient services and other receivables	(2,255,999)
Prepaid expenses	(15,555)
Inventory	(93,807)
Accounts payable and accrued expenses	347,135
Accrued payroll and related liabilities	516,739
Deferred revenue	<u>11,405,915</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>22,271,004</u>

### CASH FLOWS FROM INVESTING ACTIVITIES:

Purchases of property and equipment	(5,233,946)
Purchases of investments	<u>(58,223)</u>
NET CASH USED IN INVESTING ACTIVITIES	<u>(5,292,169)</u>

### CASH FLOWS FROM FINANCING ACTIVITIES:

Principal payments on notes payable	(444,424)
Proceeds from notes payable	<u>3,211,738</u>
NET CASH PROVIDED BY FINANCING ACTIVITIES	<u>2,767,314</u>

NET INCREASE IN CASH 19,746,149

CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR 13,546,813

CASH AND CASH EQUIVALENTS AT END OF YEAR \$ 33,292,962

### SUPPLEMENTAL CASH FLOW DISCLOSURE:

Cash paid for interest	<u>\$ 234,193</u>
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See notes to financial statements.

STATEMENT OF FUNCTIONAL EXPENSES  
CENTRAL OKLAHOMA AMERICAN INDIAN  
HEALTH COUNCIL, INC.

Year ended September 30, 2022

	Program Services				Support Services	Fundraising	
	Outpatient Medical and Dental Services	Special Diabetes	Clinic - Program Services	Total Program Expenses	Clinic - General and Administrative	Clinic - Fundraising	Total Expenses
Personnel	\$ 7,902,282	\$ 597,863	\$ 9,962,823	\$ 18,462,968	\$ 4,932,868	\$ -	\$ 23,395,836
Fringe benefits	2,587,483	195,940	2,988,404	5,771,827	1,471,682	-	7,243,509
Pharmaceutical and other medical supplies	4,724,451	60,987	1,592,275	6,377,713	-	-	6,377,713
Contract labor	-	-	893,628	893,628	162,955	-	1,056,583
Travel and training	188,782	5,586	139,425	333,793	100,744	-	434,537
Medical services	531,220	-	1,134,637	1,665,857	-	-	1,665,857
Professional services	18,000	-	11,348	29,348	402,973	-	432,321
Insurance	200,999	-	-	200,999	233,013	-	434,012
Depreciation	182,404	-	1,216,659	1,399,063	254,691	-	1,653,754
Repairs and maintenance	-	-	616,948	616,948	247,554	-	864,502
Office supplies and printing	19,785	6,428	454,891	481,104	427,584	-	908,688
Security services	-	-	136,325	136,325	74,652	-	210,977
Communication and utilities	133,531	6,000	177,458	316,989	460,801	-	777,790
IT recovery	887,662	-	31,057	918,719	31,058	-	949,777
Interest	-	-	-	-	236,758	-	236,758
Other	20,015	136,886	573,680	730,581	208,732	7,389	946,702
	\$ 17,396,614	\$ 1,009,690	\$ 19,929,558	\$ 38,335,862	\$ 9,246,065	\$ 7,389	\$ 47,589,316

See notes to financial statements.

## NOTES TO FINANCIAL STATEMENTS

### CENTRAL OKLAHOMA AMERICAN INDIAN HEALTH COUNCIL, INC.

September 30, 2022

#### NOTE A--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization: Central Oklahoma American Indian Health Council, Inc. (the “Clinic”) is a non-profit corporation organized in May of 1974 for the purpose of providing comprehensive outpatient health care services to Native Americans residing in the greater Oklahoma City area. Funding of the Clinic’s activities is primarily achieved through grants from the Department of Health and Human Services (DHHS) and through billings collected from Medicare, Medicaid, and private insurance.

Basis of Presentation: The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

The financial statement presentation is in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*, which requires the presentation of two classes of net assets – net assets with donor restriction and net assets without donor restriction.

Descriptions of the two net asset categories are as follows:

*Net Assets Without Donor Restriction*--Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

*Net Assets With Donor Restriction*--Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. The Clinic reports contributions restricted by donors as increases in net assets without donor restriction if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restriction, depending on the nature of the restrictions. When a restriction expires, net assets with donor restriction are reclassified to net assets without donor restriction and reported in the statement of activities as net assets released from restriction.

Use of Estimates: The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents: For purposes of the statement of cash flows, the Clinic considers all highly liquid investments with original maturities of three months or less to be cash equivalents. As of September 30, 2022, the Clinic had \$400,308 in cash equivalents.



## NOTES TO FINANCIAL STATEMENTS, CONTINUED

### CENTRAL OKLAHOMA AMERICAN INDIAN HEALTH COUNCIL, INC.

September 30, 2022

#### NOTE A--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Patient Services Accounts Receivable: Patient services receivables primarily consist of uncollateralized receivables from federal and state agencies (under the Medicare and Medicaid programs) and insurance companies. The Clinic determines the net realizable value of its receivables based on established agreements with third-party payors that provide for payments to the Clinic at amounts that typically differ from its established rates. For services provided to Medicaid beneficiaries, estimated receivables are determined based on program guidelines for reimbursement of services that are either paid at prospectively determined rates per diagnosis or retrospectively determined costs. As changes in contract terms and the regulatory environment can significantly affect the valuation of its receivables, the Clinic closely monitors these items, along with historical collection rates, to ensure the appropriateness of its receivable valuations.

Patient services receivables are carried at original billing amount less an estimate made for doubtful receivables. Management determines any necessary allowance for doubtful accounts by using historical experience. Any receivables determined to be uncollectible are written off. Recoveries of previously written off patient services receivables are recorded when received.

Grants and Contracts Receivable: Grants and contracts receivable represent consideration under grant agreements and contracts for services performed, or for outlays eligible for reimbursement under the grant agreements, and for which the Clinic has an unconditional right to receive. Grants and contracts receivable are stated at the amount management expects to be collected from the outstanding balance.

Property and Equipment: Property and equipment with a cost of \$5,000 or more are carried at cost at the date of acquisition or fair value at the date of donation in the case of gifts. Depreciation on property and equipment is computed using the straight-line method over the estimated useful lives of the assets as follows: Equipment – 3 to 5 years; Building and improvements – 40 years.

Inventory: The Clinic carries pharmacy inventory at the lower of cost, determined using the first-in, first-out method, or net realizable value.

Debt Issuance Costs: Debt issuance costs are presented as a reduction in the carrying amount of outstanding debt and are amortized on a straight-line basis over the life of the loan. Amortization of debt issuance costs is recorded as interest expense and included in support services expenses on the statement of functional expenses.

Compensated Absences: The Clinic permits its employees to accumulate paid time off (“PTO”) hours over their working career and to redeem such unused PTO hours in cash upon employment termination. Employees earn hours based on length of service and are subject to an accumulation cap. Employees exceeding the cap will not earn any additional hours until previously accumulated excess vacation benefits have been used. As of September 30, 2022, accrued PTO amounted to \$1,431,685, and is reported as a component of accrued payroll and related liabilities in the statement of financial position.

## NOTES TO FINANCIAL STATEMENTS, CONTINUED

### CENTRAL OKLAHOMA AMERICAN INDIAN HEALTH COUNCIL, INC.

September 30, 2022

#### NOTE A--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Medical Services Revenue: The Clinic recognizes medical services revenue at the amount of consideration for which the Clinic expects to be entitled in exchange for providing medical services. These amounts are due from third-party payors (including commercial and governmental programs). Revenue is recognized at a point in time, which is the date of service. Payment is typically due within 60 days of service.

The Clinic determines the transaction price, and therefore the revenue recognized, based on standard charges for services provided, reduced by contractual adjustments provided to third-party payors. The Clinic determines its estimates of contractual adjustments based on contractual agreements and historical experience. Agreements with third-party payors typically provide for payments at amounts less than established charges. Medicaid and Medicare revenue is reimbursed to the Clinic at the net reimbursement rates as determined by each program. Reimbursement rates are subject to revisions under the provisions of regulations. Adjustments for such revisions are recognized in the fiscal year incurred.

The Clinic has elected the practical expedient and does not adjust the promised amount of consideration from third-party payors for the effects of a significant financing component due to its expectation that the period between the time the service is provided to a patient and the time that the third-party payor pays for that service will be one year or less.

Medical services revenue, net, categorized by major payors consists of the following for the year ended September 30, 2022:

Medicaid	\$ 26,484,537
Medicare	4,504,311
Commercial insurance	6,883,501
Other	8,668
	<u>\$ 37,881,017</u>

## NOTES TO FINANCIAL STATEMENTS, CONTINUED

### CENTRAL OKLAHOMA AMERICAN INDIAN HEALTH COUNCIL, INC.

September 30, 2022

#### NOTE A--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Grants and Contracts: A significant portion of the programs and services provided by the Clinic are funded by grants and/or contracts with federal, state, and local agencies. Revenue from federal, state, and local grants and contracts are recognized when certain performance requirements are met and/or the incurrence of qualifying expenses are incurred. Amounts received before meeting the restrictive conditions or incurring qualifying expenses are reported as deferred revenue. It is the Clinic's policy to record restricted grants whose restrictions are met in the same reporting as net assets without donor restrictions. Grant and contract activities and outlays are subject to audit and acceptance by the granting agency and, as a result, adjustments could be required.

Contributions: Contributions, including unconditional promises to give, are recognized as revenues in the period received. Conditional promises to give are not recognized until the conditions on which they depend are substantially met. Contributions of assets other than cash are recorded at their estimated fair value at the date of the gift. Contributions to be received after one year are discounted at a rate commensurate with the risk involved. Amortization of the discount is recorded as additional contribution revenue and used in accordance with donor-imposed restrictions, if any. An allowance for uncollectible receivables is established based on management's judgment and analysis of credit worthiness of the donors, past collection experience and other relevant factors. The Clinic had no contributions receivable as of September 30, 2022.

During the year ended September 30, 2022, the Clinic purchased a building and adjacent land at a significant discount. The Clinic's lender utilized a third-party appraiser to provide an estimated fair market value of the real estate using recent comparable sales prices in the Oklahoma City area. This appraisal resulted in a fair market value of \$8,931,850. The purchase price of \$3,350,000 was financed by the Clinic in two separate notes (see Note C). The difference of the fair value and the selling price was \$5,581,850 and has been recorded in the accompanying statement of activities as a contribution of nonfinancial assets. The real estate has been recorded in property and equipment at its fair market value on the date of purchase in the statement of financial position. The Clinic does not have a formal policy on liquidation of contributed nonfinancial assets, but it is the Clinic's intention to utilize the real estate in the near future to further its mission of providing health care services to Native Americans in the Oklahoma City Area. There were no donor-imposed restrictions associated with the real estate.

Income Taxes: The Clinic qualifies as an organization exempt from income taxes under Section 501(c)(3) of the Internal Revenue code, and therefore has no provision for federal or state income taxes related to normal operating activities. The Clinic is subject to federal and state taxes in relation to any profits realized from unrelated business income. No provision has been made for income taxes in the accompanying financial statements for the year ended September 30, 2022, as the Clinic had no significant unrelated business income.

The Clinic's application of accounting principles generally accepted in the United States of America regarding uncertain tax positions had no effect on its financial position as management believes they have no material unrecognized uncertain tax positions. With limited exceptions, the Clinic is no longer subject to examination by federal, state, or local tax authorities for years before 2019.

## NOTES TO FINANCIAL STATEMENTS, CONTINUED

### CENTRAL OKLAHOMA AMERICAN INDIAN HEALTH COUNCIL, INC.

September 30, 2022

#### NOTE A--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Expense Allocation: The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities and in the statement of functional expenses. Specific expenses that are readily identifiable to a single program or activity are charged directly to that function. Salaries, wages, and employee benefits are allocated based on estimates of time and effort. Certain categories of expenses attributable to more than one program or supporting function are allocated on the same basis.

Concentrations of Credit Risk: The Clinic manages deposit concentration risk by placing deposits with financial institutions believed by management to be creditworthy. The Clinic has concentrated its credit risk for cash by maintaining deposits at financial institutions which, at times, may exceed federally insured limits. Management does not consider this to be an unreasonable risk of loss. At September 30, 2022, approximately \$150,000 of the Clinic's bank balances were uninsured and uncollateralized.

The Clinic's patient services accounts receivable amounts are uncollateralized and primarily due under third-party payer agreements. The mix of these receivables at September 30, 2022 was:

Medicaid	68%
Medicare	9%
Commercial insurance	22%
	<u>100%</u>

Recently Adopted Accounting Pronouncement: In September 2020, the FASB issued ASU 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets* (ASU 2020-07), to improve financial reporting by providing new presentation and disclosure requirements about nonfinancial assets for not-for-profit entities, including additional disclosure requirements for recognized contributed services. The Clinic adopted ASU 2020-07 on October 1, 2021 and applied the guidance retrospectively. The adoption of ASU 2020-07 did not impact recognition and measurement requirements for contributed nonfinancial assets received by the Clinic; however, it did result in such items to be separately stated in the statement of activities, distinct from contributions of cash and other financial assets. ASU 2020-07 also added certain additional disclosures related to contributed nonfinancial assets.

Date of Management's Review of Subsequent Events: Management has evaluated subsequent events through April 26, 2023, which is the date the financial statements were available to be issued, and determined that no subsequent events have occurred that require adjustment to or disclosure in the financial statements.

## NOTES TO FINANCIAL STATEMENTS, CONTINUED

### CENTRAL OKLAHOMA AMERICAN INDIAN HEALTH COUNCIL, INC.

September 30, 2022

#### NOTE B--FAIR VALUE MEASUREMENTS

The Clinic follows the requirements of the FASB's ASC 820 with respect to financial assets and liabilities. ASC 820 defines fair value, establishes a framework for measuring fair value and expands disclosures about fair value measurements. Fair value under ASC 820 is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. ASC 820 establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value into three broad categories.

The three levels of the fair value hierarchy under ASC 820 are described as follows:

*Level 1* - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Clinic has the ability to access.

*Level 2* - Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

*Level 3* – Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.



## NOTES TO FINANCIAL STATEMENTS, CONTINUED

### CENTRAL OKLAHOMA AMERICAN INDIAN HEALTH COUNCIL, INC.

September 30, 2022

#### NOTE B--FAIR VALUE MEASUREMENTS, CONTINUED

The following is a description of the valuation methodologies used for assets measured at fair value:

*Investments (level 1):* Consist of an S&P 500 index mutual fund. Valued at the daily closing price as reported by the fund. The mutual fund held by the Clinic is an open-end mutual fund that is registered with the SEC. The fund is required to publish its daily NAV and to contract at that price. The mutual fund held by the Clinic is deemed to be actively traded and was valued at \$70,927 at September 30, 2022.

*Cash surrender value of life insurance (level 2):* Value determined by the underwriting insurance company's valuation models, which take into account the passage of time, mortality tables, interest rates, cash values for paid-up additions and dividend accumulations. The cash surrender value at September 30, 2022 was \$58,223 and represents the guaranteed value the Clinic would receive upon surrender of the policies held on certain key employees.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of fair values. Furthermore, although the Clinic believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

## NOTES TO FINANCIAL STATEMENTS, CONTINUED

### CENTRAL OKLAHOMA AMERICAN INDIAN HEALTH COUNCIL, INC.

September 30, 2022

#### NOTE C--LONG-TERM DEBT

Long-term debt at September 30, 2022, consisted of the following:

Note payable to a bank bearing interest at 4.25% for 60 monthly payments of principal and interest of \$20,044; then bearing interest at a variable rate based on the U.S. Treasury Securities daily yield plus 2.5% (with a floor of 4.25%) for 119 monthly payments of principal and interest and one final payment at maturity in June 2037 (a)	\$ 2,648,862
Note payable to a bank bearing interest at 4.25% for 60 monthly payments of principal and interest of \$4,231; then bearing interest at a variable rate based on the rate of the U.S. Treasury Securities daily yield plus 2.5% (with a floor of 4.25%) for 119 monthly payments of principal and interest and one final payment of all remaining principal and interest at maturity in June 2037 (a)	553,366
Note payable to bank with interest at 3.5%, due in 80 monthly installments of principal and interest of \$18,074 and with all remaining principal and interest due at maturity in October 2028 (b)	1,166,872
Note payable to bank with interest at 3.5%, due in 119 monthly installments of principal and interest of \$29,570 and one final payment of all remaining principal and interest at maturity in January of 2032 (b)	<u>3,963,599</u>
	8,332,699
Less unamortized debt issuance costs	<u>49,239</u>
Long-term debt net of unamortized debt issuance costs	8,283,460
Less current portion	<u>516,648</u>
	<u>\$ 7,766,812</u>

- (a) On June 15, 2022, the Clinic entered into loans for a building and adjacent land in the amounts of \$2,680,000 and \$560,000, respectively. The loans are secured by the related real estate. The loans contain various events of default including but not limited to payment default, insolvency, and adverse changes in the Clinic's financial condition. Events of default could result in the borrower calling the entire balance immediately due.
- (b) These notes were refinanced during 2022 and are secured by real estate. The notes contain various events of default including but not limited to payment default, insolvency, and adverse changes in the Clinic's financial condition. Events of default could result in the borrower calling the entire balance immediately due.

## NOTES TO FINANCIAL STATEMENTS, CONTINUED

### CENTRAL OKLAHOMA AMERICAN INDIAN HEALTH COUNCIL, INC.

September 30, 2022

#### NOTE C--LONG-TERM DEBT, CONTINUED

Expected maturities of notes payable in future fiscal years as of September 30, 2022, are as follows:

2022	\$ 516,648
2023	552,858
2024	573,804
2025	595,551
2026	618,130
Thereafter	<u>5,475,708</u>
	<u>\$ 8,332,699</u>

#### NOTE D--401K RETIREMENT PLAN

The Clinic sponsors a 401(k) defined contribution retirement plan (the "Plan"). The Plan allows for employees of the Clinic meeting the Plan's eligibility requirement of three months of service to make elective contributions to the Plan and to receive employer safe harbor and discretionary profit sharing contributions. The Clinic makes a required safe harbor matching contribution to the Plan each year on behalf of each employee based on a percentage of the employee's compensation. The Clinic may also make a discretionary profit sharing contribution to the Plan. Employees are immediately 100% vested in all of their contributions to the Plan and in the safe harbor matching contributions made to the Plan by the Clinic on their behalf. The discretionary profit sharing contributions vest to the employee over a vesting period defined in the Plan agreement. The Clinic contributed approximately \$1,078,000 to the Plan during the year ended September 30, 2022.

#### NOTE E--CONCENTRATION

The Clinic receives a portion of its funding from federal and state grants. The Clinic's grants with DHHS/Indian Health Services comprised approximately 30% of the Clinic's total revenues for fiscal year 2022. Grants can be reduced or terminated depending upon funding by the federal and state governments. If the Clinic's grants with DHHS/Indian Health Services were terminated, it would have a significant impact on the operations of the Clinic.

#### NOTE F--COMMITMENTS AND CONTINGENCIES

##### Grant Funds

In the normal course of its operations, the Clinic receives grant funds from various federal and state agencies. The grant programs are subject to audit by the agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. The Clinic's management does not believe that any liability for reimbursement which may arise as the result of such audits will be material to its operations.

## NOTES TO FINANCIAL STATEMENTS, CONTINUED

### CENTRAL OKLAHOMA AMERICAN INDIAN HEALTH COUNCIL, INC.

September 30, 2022

#### NOTE F--COMMITMENTS AND CONTINGENCIES, CONTINUED

##### Litigation

The Clinic may be subject to lawsuits and claims that arise out of the normal course of business. Management is unaware of any pending or threatened litigation, any material suit, or dispute, which would have a significant effect on the Clinic.

#### NOTE G--NET ASSETS WITH DONOR RESTRICTION

Net assets with donor restriction as of September 30, 2022 consist of \$254,739 related to various private grant projects.

#### NOTE H--LIQUIDITY AND AVAILABILITY OF RESOURCES

The following reflects the Clinic's financial assets as of September 30, 2022, reduced by amounts not available for general use because of contractual, donor-imposed restrictions, or board limitations within one year of the statement of financial position reporting date.

Cash and cash equivalents	\$ 33,292,962
Investments	70,927
Grants and contracts receivable	490,020
Patient services accounts receivable	3,759,667
Other receivables	<u>23,768</u>
Total financial assets available within one year	37,637,344
Less those unavailable for general expenditures due to:	
Granting agency or donor imposed restrictions	<u>(13,550,908)</u>
Total financial assets available to meet cash needs for general expenditures within one year	<u>\$ 24,086,436</u>

The Clinic has a goal to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

## NOTES TO FINANCIAL STATEMENTS, CONTINUED

### CENTRAL OKLAHOMA AMERICAN INDIAN HEALTH COUNCIL, INC.

September 30, 2022

#### NOTE I--RECENTLY ISSUED ACCOUNTING STANDARDS

FASB has issued new accounting guidance which will be effective for the Clinic in future years. A description of the new accounting guidance and the fiscal year in which it will be effective is described below:

In February 2016, FASB issued ASU 2016-02, *Leases (Topic 842)*. ASU 2016-02 was issued to increase transparency and comparability among organizations by recognizing lease assets and lease liabilities on the balance sheet and disclosing key information about leasing arrangements. Due to the provisions of ASU 2020-05, the amendments were delayed to become effective for fiscal years beginning after December 15, 2021.

Management is currently evaluating the impact the adoption of these pronouncements will have on the Clinic's financial statements in future reporting periods.





**Independent Auditors' Report on Internal Control Over Financial  
Reporting and on Compliance and Other Matters Based on  
an Audit of Financial Statements Performed in  
Accordance with *Government Auditing Standards***

To the Board of Directors  
Central Oklahoma American  
Indian Health Council, Inc.  
Oklahoma City, Oklahoma

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Central Oklahoma American Indian Health Council, Inc. (the "Clinic"), a not-for-profit organization, which comprise the statement of financial position as of September 30, 2022, and the related statements of activities, cash flows and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated April 26, 2023.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Clinic's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Clinic's internal control. Accordingly, we do not express an opinion on the effectiveness of the Clinic's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Clinic's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Clinic's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Clinic's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Rose Rock CPAs PLLC*

Edmond, Oklahoma  
April 26, 2023



**Independent Auditors' Report on Compliance for  
Each Major Program and on Internal Control over  
Compliance Required by the Uniform Guidance**

To the Board of Directors  
Central Oklahoma American  
Indian Health Council, Inc.  
Oklahoma City, Oklahoma

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Central Oklahoma American Indian Health Council, Inc.'s (the "Clinic") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Clinic's major federal programs for the year ended September 30, 2022. The Clinic's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Clinic complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2022.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Clinic and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Clinic's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Clinic's federal programs.

### ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Clinic's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Clinic's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Clinic's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Clinic's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Clinic's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Rose Rock CPAs PLLC*

Edmond, Oklahoma  
April 26, 2023



CENTRAL OKLAHOMA AMERICAN INDIAN  
HEALTH COUNCIL, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year ended September 30, 2022

Federal Grantor/Pass-Through Grantor and Program Title	Federal Assistance Listing Number	Federal Award Expenditures
<u>U.S. Department of Health and Human Services</u>		
Direct programs:		
Indian Health Service Health Management Development Program	93.228	\$ 13,283,363
COVID-19 - Indian Health Service Health Management Development Program	93.228	1,624,170
Total Indian Health Service Health Management Development Program		14,907,533
Special Diabetes Program for Indians	93.237	1,039,312
Improving Type 2 Diabetes Control & Prevention Among American Indians in Central Oklahoma	93.137	466,288
Demonstration Projects for Indian Health - Methamphetamine and Suicide Prevention Initiative	93.933	12,209
Demonstration Projects for Indian Health - Community Opioid Intervention Pilot Project	93.933	347,730
Total Demonstration Projects for Indian Health		359,939
SAMHSA Projects - Native Connections	93.243	3,999
SAMHSA Projects - Creating a Community System of Care	93.243	378,297
SAMHSA Projects - Strategic Prevention Framework	93.243	351,880
Total SAMHSA Projects		734,176
Domestic Violence Prevention Programs	93.653	45,466
Substance Abuse Prevention, Treatment and Aftercare	93.654	56,160
COVID - 19 - Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	93.665	1,270,683
Good Health and Wellness in Indian Country	93.479	368,789
A Comprehensive Approach to Good Health and Wellness in Indian Country	93.762	133,341
Total direct awards		19,381,687
Passed Through Southern Plains Tribal Health Board Foundation:		
Tribal Public Health Capacity Building and Quality Improvement Umbrella Cooperative Agreement	93.772	80,935
Good Health and Wellness in Indian Country	93.479	576
Opioid STR	93.788	404,206
Total passed through Southern Plains Tribal Health Board Foundation		485,717
Passed Through Board of Regents of the University of Oklahoma Health Sciences Center:		
Cancer Center Support Grants	93.397	87,430
Total passed through Board of Regents of the University of Oklahoma Health Sciences Center		87,430
Passed Through American Indian Cancer Foundation:		
Urban Cancer Solution - Colorectal Cancer	93.898	4,660
Screen our Circle - Breast	93.898	2,186
Screen our Circle - UCS Funds	93.898	646
Total passed through American Indian Cancer Foundation		7,492
Total U.S. Department of Health and Human Services		19,962,326
<b>TOTAL FEDERAL PROGRAMS</b>		<b>\$ 19,962,326</b>

See accompanying notes to schedule of expenditures of federal awards.

CENTRAL OKLAHOMA AMERICAN  
INDIAN HEALTH COUNCIL, INC.

NOTES TO SCHEDULE OF EXPENDITURES OF  
FEDERAL AWARDS

September 30, 2022

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(1) **BASIS OF PRESENTATION**

The schedule of expenditures of federal awards is a summary of the Clinic's federal award programs presented on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America. The information in the schedule of expenditures of federal awards is presented in accordance with the requirements of the Uniform Guidance. Because the schedule presents only a selected portion of the operations of the Clinic, the schedules are not intended to and do not present the financial position, changes in net assets, or cash flows of the Clinic.

(2) **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the schedule of expenditures of federal awards are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

The Clinic allocates certain indirect expenses to its programs based on management estimates and the determination of the percentage of effort expended by employees and other statistical factors. In this manner, the Clinic has elected not to use the 10 percent de minimis indirect cost rate, which is allowed in accordance with the Uniform Guidance.

(3) **SUB-RECIPIENTS**

Of the expenditures presented in the schedule of expenditures of federal awards, the Clinic did not provide any awards to sub-recipients.

(4) **OUTSTANDING FEDERAL LOANS**

The Clinic has no federal loan obligations as of September 30, 2022.

CENTRAL OKLAHOMA AMERICAN  
INDIAN HEALTH COUNCIL, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

September 30, 2022

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**SECTION I--SUMMARY OF AUDITORS' RESULTS**

**Financial Statements**

- a. The independent auditors' report on the financial statements expressed an unmodified opinion.
- b. No significant deficiencies or material weaknesses were reported in the independent auditors' report on internal control over financial reporting.
- c. No instances of noncompliance material to the financial statements of the Clinic were disclosed during the audit.

**Federal Awards**

- d. No significant deficiencies or material weaknesses in internal control over compliance with requirements applicable to major federal awards programs were reported in the independent auditors' report on internal control over compliance.
- e. The independent auditors' report on compliance for the major federal awards programs expressed an unmodified opinion.
- f. The audit disclosed no findings required to be reported by the Uniform Guidance.
- g. The federal award programs tested as major programs include:

**Assistance Listing #**

Indian Health Service Health Management Development Program	93.228
Emergency Grants to Address Mental and Substance Abuse Disorders during COVID-19	93.665
Demonstration Projects for Indian Health	93.933

CENTRAL OKLAHOMA AMERICAN  
INDIAN HEALTH COUNCIL, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED

September 30, 2022

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**SECTION I--SUMMARY OF AUDITORS' RESULTS, CONTINUED**

**Federal Awards, Continued**

- h. A threshold of \$750,000 was used to distinguish between Type A and Type B programs, as those terms are defined by the Uniform Guidance.
- i. For the year ended September 30, 2022, the Clinic met the criteria to be a low-risk auditee, as described by the Uniform Guidance.

**SECTION II--FINANCIAL STATEMENT FINDINGS**

Compliance Findings

None

Internal Control Findings

None

**SECTION III--FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

Compliance Findings

None

Internal Control Findings

None

**PRIOR AUDIT FINDINGS AND QUESTIONED COSTS**

Compliance Findings

None

Internal Control Findings

None





# VISION STATEMENT

To be the national model for American Indian health care.

# MISSION STATEMENT

To provide excellent health care to American Indians.

# CORE VALUES

People First • Quality • Integrity • Professionalism



For Audited Financial Statements  
and Supplementary Financial  
Information visit:  
[www.okcic.com](http://www.okcic.com)

For more information, visit:

