

OKLAHOMA CITY
INDIAN CLINIC



Honoring and Respecting Native Traditions

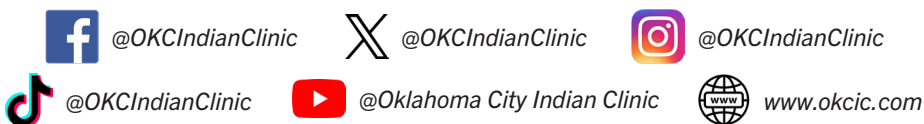


2023
Annual Report

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Find us on:





Oklahoma City Indian Clinic

Oklahoma City Indian Clinic (OKCIC), a 501(c)(3) nonprofit clinic established in 1974, is dedicated to providing exceptional health care and wellness services to American Indians in central Oklahoma. Serving over 24,000 patients from more than 200 tribes, OKCIC has been accredited by the AAAHC as a medical home since 2004 and as a dental home since 2020. The clinic offers a comprehensive range of services including medical, dental, pediatrics, prenatal care, pharmacy, optometry, physical fitness, nutrition, behavioral health, and numerous programs for adults, families, and youth.

In 2023, the CEO renewed the “Lens of the Customer” initiative from 2022, highlighting OKCIC’s ongoing commitment to enhancing the patient experience and service excellence. This initiative, focused on a customer-centric approach, ensures all decisions are made with the patient’s perspective in mind, enhancing satisfaction and fostering strong, enduring relationships. The staff-led #BeNice campaign

embodied this initiative, encouraging employees to introduce innovations to enhance patient experiences and create engaging platforms to honor patients.

In 2023, OKCIC employed nearly 400 dedicated staff members who provide culturally sensitive care, positively impacting health care outcomes for American Indians in central Oklahoma while managing health care costs. Recognized as one of Oklahoma’s Best Places to Work for 13 years, OKCIC’s commitment to fostering a workplace culture that prioritizes employee satisfaction and professional development ultimately enhances the quality of patient care. The professional and compassionate staff, who are the heart of OKCIC, remain steadfast in their dedication to health, wellness, and inclusivity.

OKCIC’s staff have earned prestigious local and national awards, affirming their leadership in innovation and best practices within the health care field. The clinic received Full Plus recognition from the CDC for the STAR program and was named a

Certified Healthy Oklahoma awardee, highlighting its commitment to providing quality health care services.

In response to the growing needs of patients, OKCIC expanded its services and programs in 2023.

Oklahoma City Indian Clinic Bank of America Native Resource and Nutrition Center offers food, clothing and other resources to patients in a dignified and respectful environment. Additional new services include a cutting-edge CT scan machine, crown services for dental patients, aquatic physical therapy, new youth and adult programming, integration of behavioral health services into medical appointments, chronic eye dryness laser therapy, expanded genetic screening options from Myriad Genetics, and more. These advancements are crucial for disease prevention, detection and effective treatment.

Generous contributions from community partners and stakeholders enabled the 19th annual Red Feather

Gala to raise nearly \$150,000, providing hearing aid services to nearly 30 patients—a transformative service that is often financially challenging for OKCIC to offer.

As OKCIC's 50th anniversary approaches, reflecting on its significant history inspires future endeavors. Dedicated to being a national model for American Indian health, the staff and board of directors at OKCIC aim to deliver consistently high-quality health care and wellness services to their American Indian patients.



Accredited by the
ACCREDITATION ASSOCIATION
for AMBULATORY HEALTH CARE



20th Annual Oklahoma City Area Indian Health Service, Tribal and Urban Awards

Several OKCIC employees were honored with a total of six awards at the 20th Annual Oklahoma City Area Indian Health Service, Tribal and Urban (OCAIHS I/T/U) Awards Ceremony held in 2023 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: Oklahoma City Indian Clinic Communication Team received the Non-Clinical



Exceptional Group Performance Award; the Missed Call Project Team received the Area Director's Group Excellence in Customer Service Award; Elizabeth Yates received the Peer Recognition Award; Skyler Factor received the Merit Award; James Foreman received the Excellence in Customer Service Award; Janice Hixson, MD, received the Area Director's Health Care Leadership 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 96% of GPRA measures in 2023.

2023 GPRA Measure	National Target	OKCIC Result
Diabetes		
A1c > 9 (<i>Poor Control</i>)	14.4%	13.5%
BP Controlled (<140/90)	52.4%	65.3%
Statin Therapy (<i>DM</i>)	54.5%	78.6%
Nephropathy Assessment	45.1%	68.5%
Retinopathy Assessment	44.7%	74.3%
Immunizations		
Annual Influenza (<i>6 mo-17 yrs</i>)	19.8%	20.4%
Annual Influenza 18+	19.7%	20.6%
Childhood IZ (<i>4:3:1:3/4:3:1:4</i>)	40.9%	66.0%
Dental		
Dental Access	24.4%	26.9%
Dental Sealants (<i>2-15</i>)	9.9%	51.8%
Topical Fluoride (<i>1-15</i>)	21.1%	46.8%
Cancer Screening		
Cervical Cancer Screening (<i>24-64 F</i>)	33.2%	53.9%
Mammogram Rates (<i>52-64 F</i>)	28.7%	56.1%
Colorectal Cancer Screen (<i>50-75</i>)	23.7%	41.2%
Tobacco Cessation Counseling	24.4%	60.6%
Prevention		
Statin Therapy (<i>CVD</i>)	37.8%	65.8%
Prenatal HIV Testing	-	100.0%
Universal HIV Screen - Ever (<i>13-64</i>)	38.9%	79.1%
Breastfeeding (<i>2 mos exclusive/mostly</i>)	42.6%	46.2%
Behavioral Health		
Alcohol Screening (<i>9-75</i>)	32.2%	57.5%
IPV/DV Screening (<i>14-46 F</i>)	29.6%	57.9%
Depression Screen (<i>18+</i>)	36.4%	57.5%
Depression Screen (<i>12-17</i>)	29.5%	60.1%

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

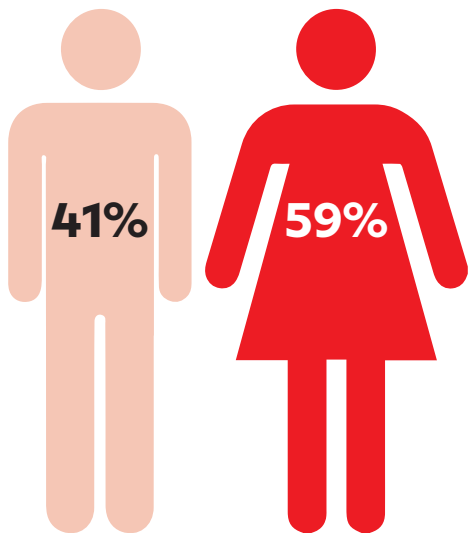
Harmon-y Pediatric Clinic specializes in newborn babies, children and adolescents through age 17. Everyday procedures include, well child, physical examinations, immunizations, vision, fluoride treatments and hearing checks.

Metabolic Care Center

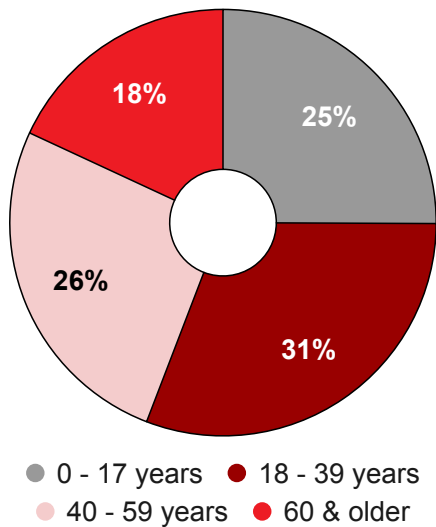
Metabolic care center specializes in diabetes and thyroid conditions with emphasis on preventative health, contraception, nutrition and exercise.

Who We Serve

Patient Gender



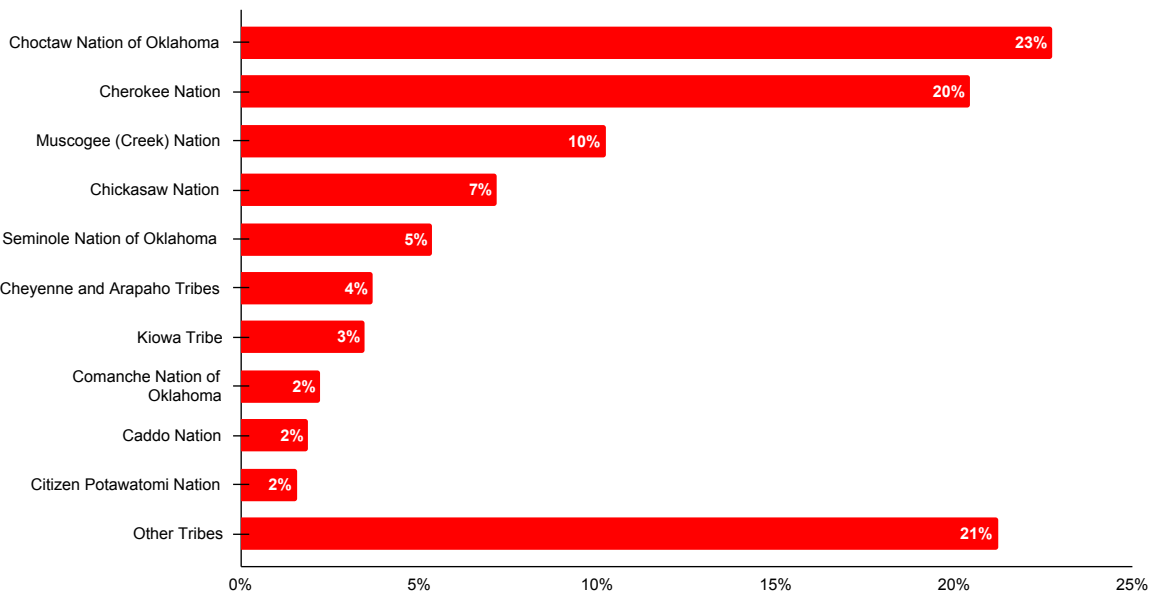
Active Patient Age Distribution



Fiscal Year	2022	2023
Active Users	22,802	24,781

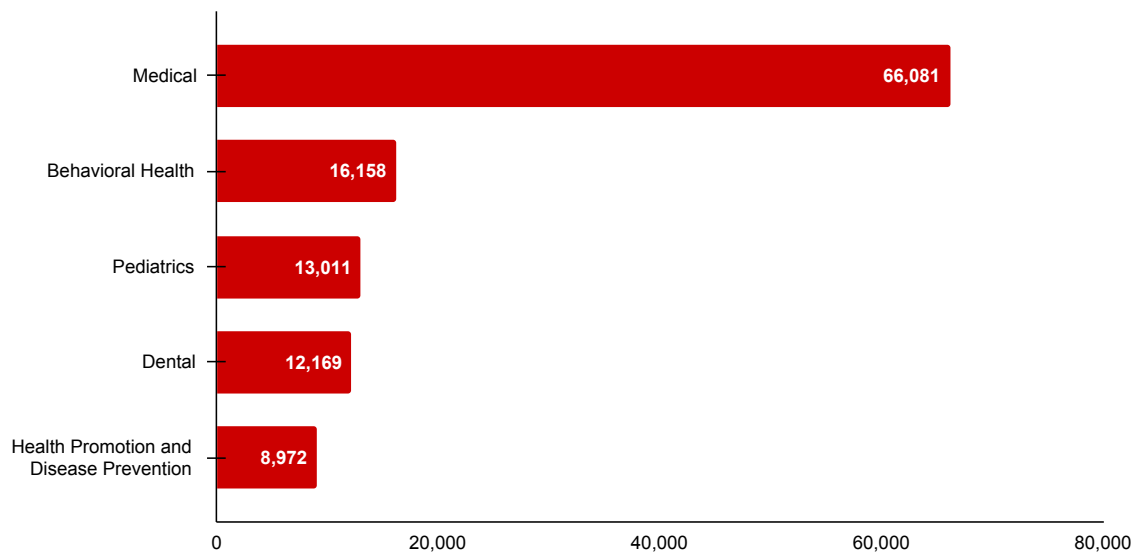
Fiscal Year	2022	2023
Tribes Served	203	203

Top Ten Active Patients (By Tribe)

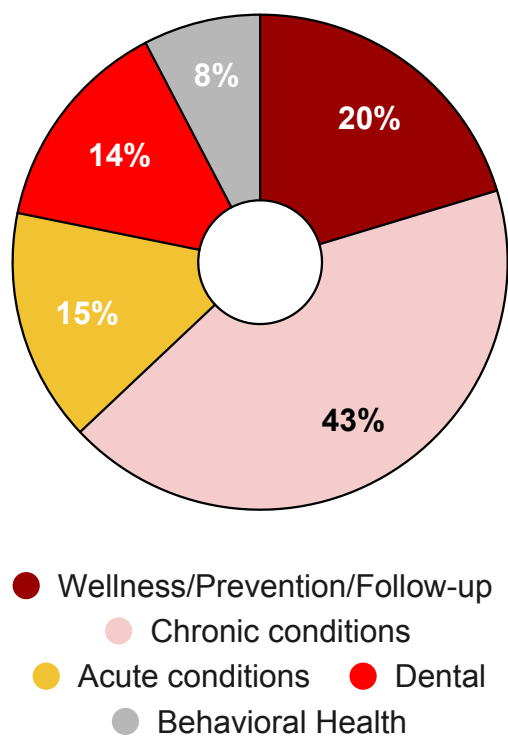


Patient Analysis

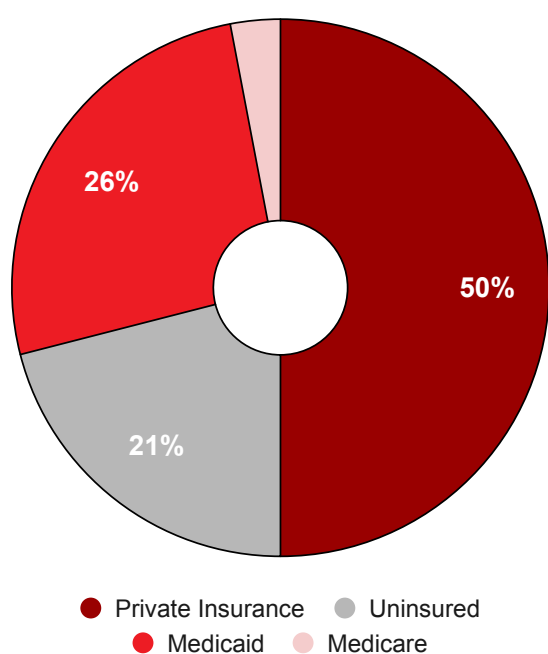
Top Five Patient Visits Per Department



Top Five Adult Patient Purpose of Visit



Insurance Coverage Distribution

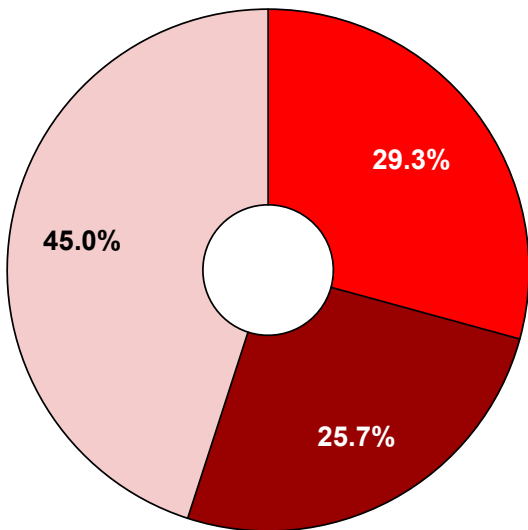


Patient Analysis *cont.*

*Total Cost of Services:

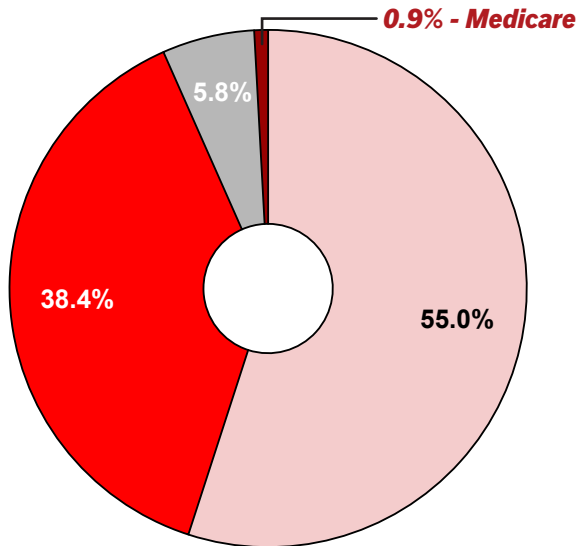
\$68,026,879

**Data excludes Pharmacy*



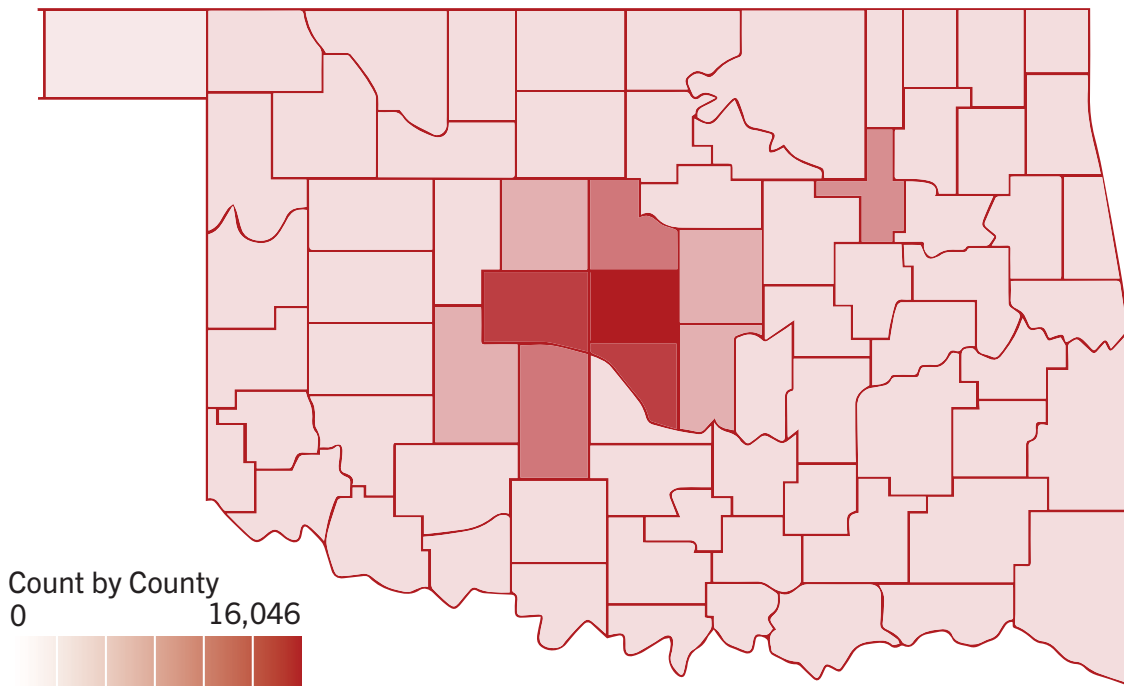
● Uncollected ● Uninsured ● Revenue

Medical Billing Revenue



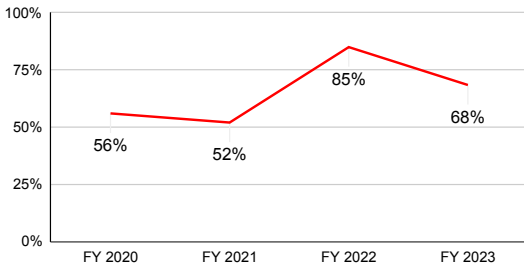
● Uninsured ● Medicaid ● Private Insurance ● Medicare

Where Our Patients Live by County in Oklahoma

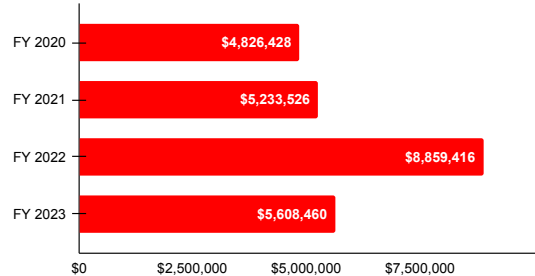


Grants Awarded

Grants Awarded Percentage



Total Funding Awarded



Organization	Project
Devon	This grant helped fund Oklahoma City Indian Clinic's Wound Care Clinic.
Devon	This grant helped with funding elder nutrition for patients.
Oklahoma University Health Science Center	This grant supported OKCIC's epidemiology and quality consulting.
American Diabetes Association (ADA)	This grant assisted staff to help improve nutrition related diabetes health disparities within a new program called What Can I Eat.
National Institute of Health (NIH)	This grant assisted staff to help improve nutrition related diabetes health disparities within a new program called What Can I Eat.
SEVA	This grant helped provide Volk® Pictor Prestige™ Portable Fundus Cameras for OKCIC patients.
AstraZeneca	This grant assisted the Diabetes Program to purchase continuous glucose monitoring systems for patients
Tom Russell Charitable Foundation	This grant helped fund programming with a focus on suicide prevention, substance abuse awareness and promoting cultural identity and values.
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 funded OKCIC's Tribal Opioid Response program (TOR).
Southern Plains Tribal Health Board (SPTHB)	This grant funded OKCIC's Tribal Overdose Prevention Program (TOPP).
Indian Health Services (IHS)	This grant assisted in funding the BRAID/STAR programs.



Medical Services

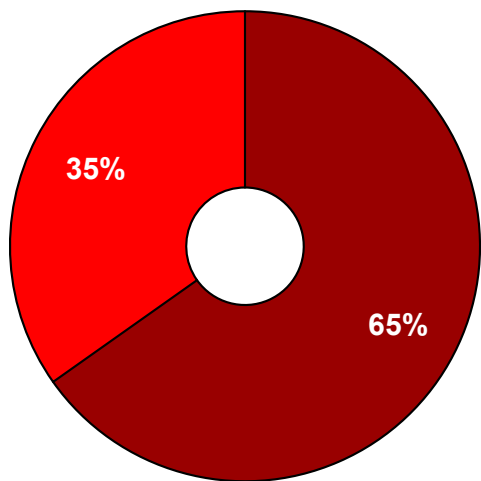
Oklahoma City Indian Clinic (OKCIC) is a patient-centered medical home with adult services made up of four primary care teams defined by a color code (red, blue, gold, sage). A physician-directed team of health care providers, nurses and support staff provide comprehensive, accessible, continuous and organized care to meet the needs of patients and families. Specialized services are offered to patients when necessary, including women's health (OBGYN, MyRisk Genetic Testing, etc.), Adult Endocrinology, Cardiology, Podiatry, Physical therapy, Hematology/Oncology, Rheumatology and more. OKCIC continues its commitment to offering the Easy Access clinic for non-emergent or minor immediate healthcare needs the same day.

New patients are assigned to a Medical Care Team who develop a relationship and communicate with patients, caregivers and other OKCIC providers. Team support staff include an Registered Nurse Care Manager, Registered Nurse Case Manager, Licensed Practical Nurses, Medical Assistant, Integrated Behavioral Health Medical Family Therapists, and Integrated Pharmacists.

2023 Highlights

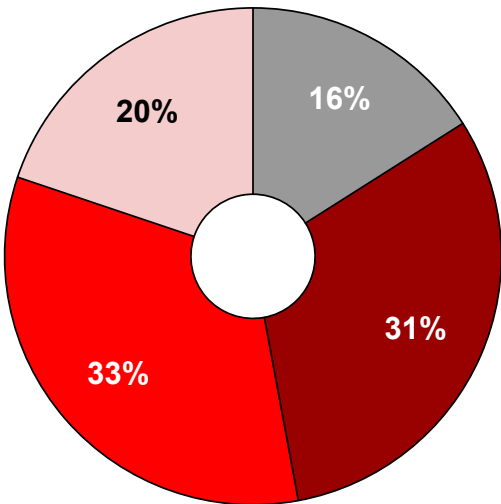
- OKCIC met and exceeded the final target for GPRA measures: Cervical Cancer Screening (24-64 F) with 53.9%, Mammogram Rates (52-64 F) with 56.1% and Colorectal Cancer Screen (50-75) with 41.2%.
- During the Summer and Fall of 2023, Continuing Medical Education Lunch & Learn sessions were provided in coordination with Oklahoma State Medical Association and given by in-house providers. Topics presented were related to OKCIC GPRA health care measures.
- Over 60 CME and training opportunities were attended by providers sponsored by outside organizations.
- In the fall of 2023, OKCIC's podiatrist became a full time staff member, which resulted in an increase of 138.6% of patients seen compared to 2022. Additionally, an in-house cardiologist was added to the medical team to further enhance comprehensive care with nearly 400 patients receiving services in 2023.

Top Adult Patient Purpose of Visit



- Wellness/Prevention/Follow-up
- Chronic conditions

Top Patient Visits for Physical Therapy



- Knee pain
- Shoulder pain
- Back/Neck pain
- Other

9,788

Total Radiology exams performed

2,010

Mammogram exams

4,608

Radiographic exams

2,324

Sonogram exams

799

CT scans

451

DEXA exams

1,602

Combined nursing and provider visits for the Wound Care Clinic

Increased podiatry visits by

138.6%

16,000

Immunizations given by nursing staff

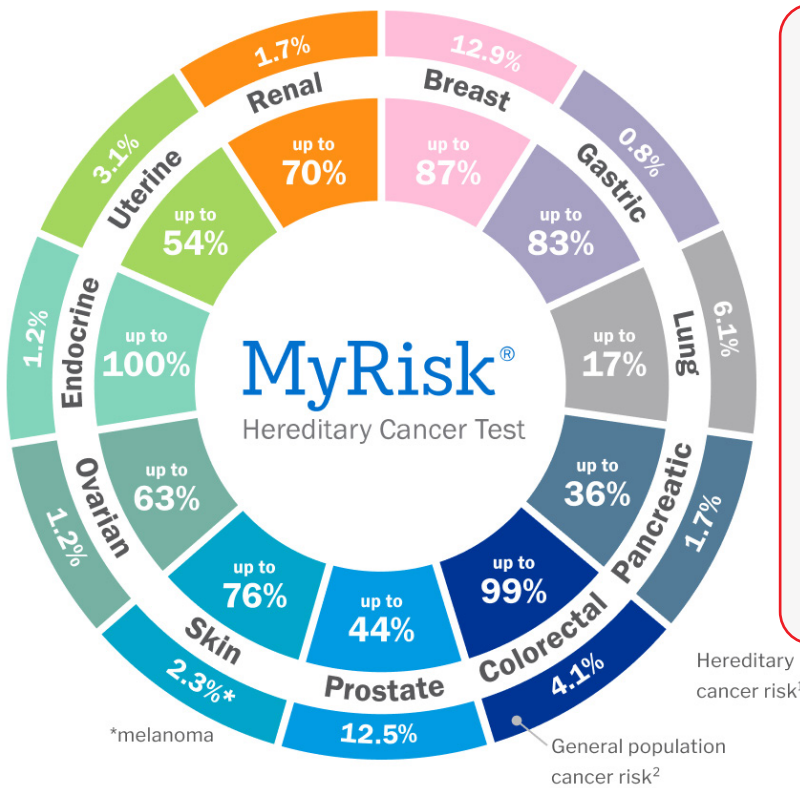
- OKCIC continues to provide prenatal care for delivery by pink team providers through an agreement with an outside hospital. A total of 130 patients delivered babies in 2023, which is an increase of nearly 40% from 2022. This allows OKCIC to provide culturally sensitive care throughout the mothers pregnancy.
- With efforts in providing improved patient satisfaction, the annual NRC score for Adult Medical and Specialty Services scored 81.9% and the Psychiatry Team scored 87.5% in 2023. Providers from both areas produced 2,022 NRC generated positive compliments for the year and a total of 17 employee Core 4 nominations were earned.
- There were 851 provider visits and 751 nursing visits in the Wound Care Clinic. The recent introduction of the EZ Debride Wound Care instrument has significantly improved our approach, offering a less invasive procedure that reduces patient pain and accelerates wound healing. Additionally, the introduction of oxygen therapy in our clinic enhances circulation and blood flow to targeted limbs, leading to improved treatment outcomes observed even after a single session. These additions underscore our commitment to providing effective care and enhancing patient well-being.



Health Fairs

Annually, Oklahoma City Indian Clinic holds health fairs to reach patients of all ages at ideal times of the year. For instance, the Women's Health Fair is held in May every year, which is in coordination with Women's Health Awareness Month. There were four health fairs held in 2023 to support women, men, children and elders with a combined attendance of 535 patients.





MyRisk® Myriad Genetic Testing

MyRisk® Myriad Genetic Testing was expanded from women's health into primary care in May of 2023. In eight months, nearly 100 patients were tested with 51 patients resulting in high risk negative results and nine were positive with a genetic mutation. This allows providers to accommodate their care to assist in early detection of possible cancers. As a result, medical treatments were adjusted for 62.5% of tested patients.

4,991

Purchase Referred Care referrals

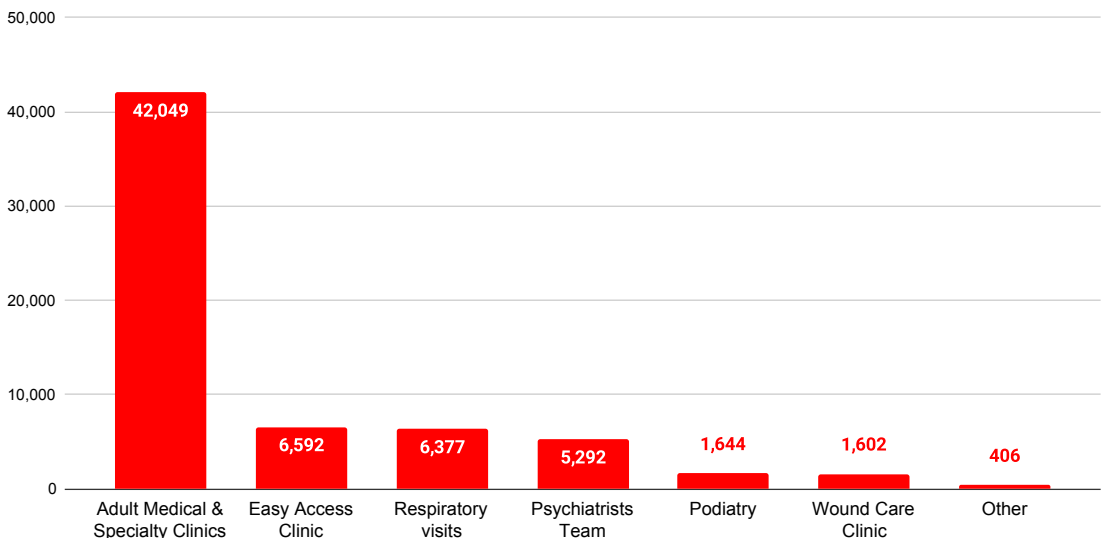
20,058

Adult virtual visits

15,042

Case management referrals

Patient Care Encounters





Harmon-y Pediatric Clinic

Harmon-y Pediatric Clinic is a team of providers including Pediatricians and Pediatric Nurse Practitioners, Nurses, Patient Relations Representatives, Medical Assistants and Benefits Coordinators who 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. Pediatrics also provides services for children with asthma, pediatric gastrointestinal issues, virtual medical visits and more. The team has an integrated dental hygienist who helps with fluoride applications and urgent dental care needs, and an integrated behavioral therapist who helps with addressing urgent behavioral health care needs. An immunization nurse tracks all childhood immunizations and helps our team of nurses with any questions or concerns regarding our Vaccine For Children vaccines. The team also has a Pediatric Endocrinologist on staff to treat children with hormone and glandular disorders, a Pediatric Child Abuse and ER Specialist who works part time and helps take care of urgent care needs.

2023 Highlights

- The asthma clinic had a total of 1,385 patient visits with 503 unique patients.
- Pediatrics implemented a childhood obesity percentage tracking system in order to introduce a new pediatric obesity and weight management

program called ENLITE (Early Native Lifestyle Intervention Treatment and Education). This program is geared to reducing the risks and prevalence of pediatric obesity for children ages 6-18 years old.

- The patient satisfaction score for Pediatrics in 2023 was 89.3%, receiving over 353 patient compliments team wide.
- Behavioral Health was integrated into each pediatric appointment when needed or at the provider's discretion.
- Childhood immunizations are an important aspect of health care in children and help protect them from infectious diseases. Every patient encounter in the clinic is considered an opportunity to administer vaccines and processes have been utilized to capture every possible one. OKCIC met and exceeded the final target for GPRA measure: Annual Influenza (6 mo-17 yrs) with 20.4%, Childhood Immunizations (4:3:1:3/4:3:1:4) with 66% in 2023, which is an increase of 9.8% from 2022.
- Pediatrics regularly checks patients' eyes with a Spot Vision Screening device. This handheld vision screening device detects vision issues in patients from 6 months through adulthood. Since use of this device can start at 6 months old, this tool does not require patients to have 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

Children's Health Fair

The annual Children's Health Fair was organized and held in Pediatrics with 222 children seen for well child visits, immunizations, hearing and vision screenings, head lice checks, and much more. This was an increase of 20% from 2022. Many of OKCIC's services were available to patients in one setting during the health fair, including Optometry, Dental, Behavioral Health, 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.

most were primarily from COVID-19 Respiratory Clinic initial evaluations. This process allowed a patient evaluation to be completed by an 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. We continue this process for sick visits for patients who are unable to travel to the clinic for an in person appointment as deemed medically appropriate.

Dental was integrated into Pediatrics for fluoride varnish and cursory dental checks. Follow-up dental appointments were scheduled afterwards, if needed.



13,409

Pediatric patient encounters

4,045

Well-child visits

8,966

Pediatric sick visits

1,385

Asthma clinic visits

8,394

Pediatric virtual visits

874

New pediatric patients



Pharmacy

Pharmacy is a team of pharmacists, pharmacy technicians, patient advocates, 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 the patient's health record, their knowledge, and their skills to assist providers in assessing the appropriate drug therapy. Pharmacy's vision is to provide the highest quality patient care by delivering innovative, evidence-based, and comprehensive services.

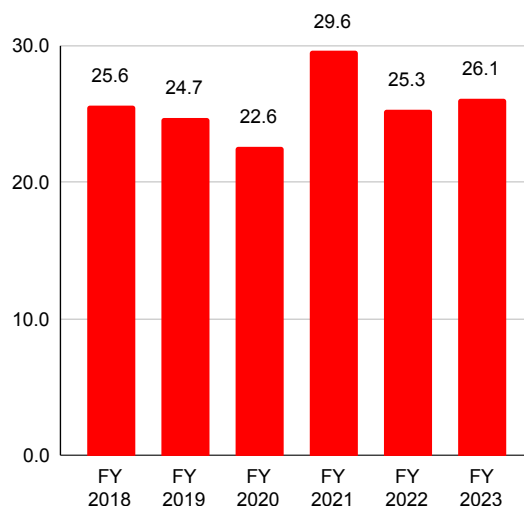
2023 Highlights

- In 2023, Pharmacy allocated less than 19% of total billing revenue to prescriptions. This resulted in a 31% increase in billing revenue, which was reinvested directly into services for OKCIC patients.
- Drug cost recovery rate is the difference between the list price and the actual cost. Compared to 2022, Pharmacy increased drug cost recovery by 99% with a recovery rate of 536% in 2023.
- Pharmacy recouped over \$1,700,000 from prior authorizations and successfully addressed over 13,000 rejections, contributing \$3,700,000 in recovery costs.
- Medicare Part D had 103 patient sponsorships, which was an increase of 39% from 2022.
- Pharmacy implemented an additional Pharmacy-managed clinic called the Over-the-Counter (OTC) clinic. This clinic has increased patient access to nonprescription drugs, reduced patient wait times, improved patient satisfaction and created an efficient means of obtaining OTC products. Other Pharmacy-managed clinics include Hepatitis C, Immunizations (excluding COVID-19), Pediatric Asthma, medication-assisted treatment (MAT), Tobacco Cessation, Anticoagulation, Cardiovascular Risk Reduction and Metabolic Care. Compared to 2022,

pharmacy-managed clinic visits increased by 50.5% with 4,688 patient encounters. Additionally, Pharmacy saw a 30% tobacco cessation quit rate, surpassing the CDC National Quit Rate of 7.5%. Hepatitis C clinic patients also experienced a 100% SVR12 cure rate.

- Pharmacists were integrated within medical primary care teams with resounding success. These pharmacists play a crucial role in turning around refill requests, acting as a Pharmacy liaison, counseling patients during visits, performing medication reconciliation, supporting nurses, processing external prior authorizations, and serving as a valuable resource for drug information. This integration has significantly reduced refill request turnaround times from days to hours.

Prescription Cycle Time (in minutes)



1,043

COVID-19 vaccines administered

119,767

Pharmacy drive-thru/window patient encounters

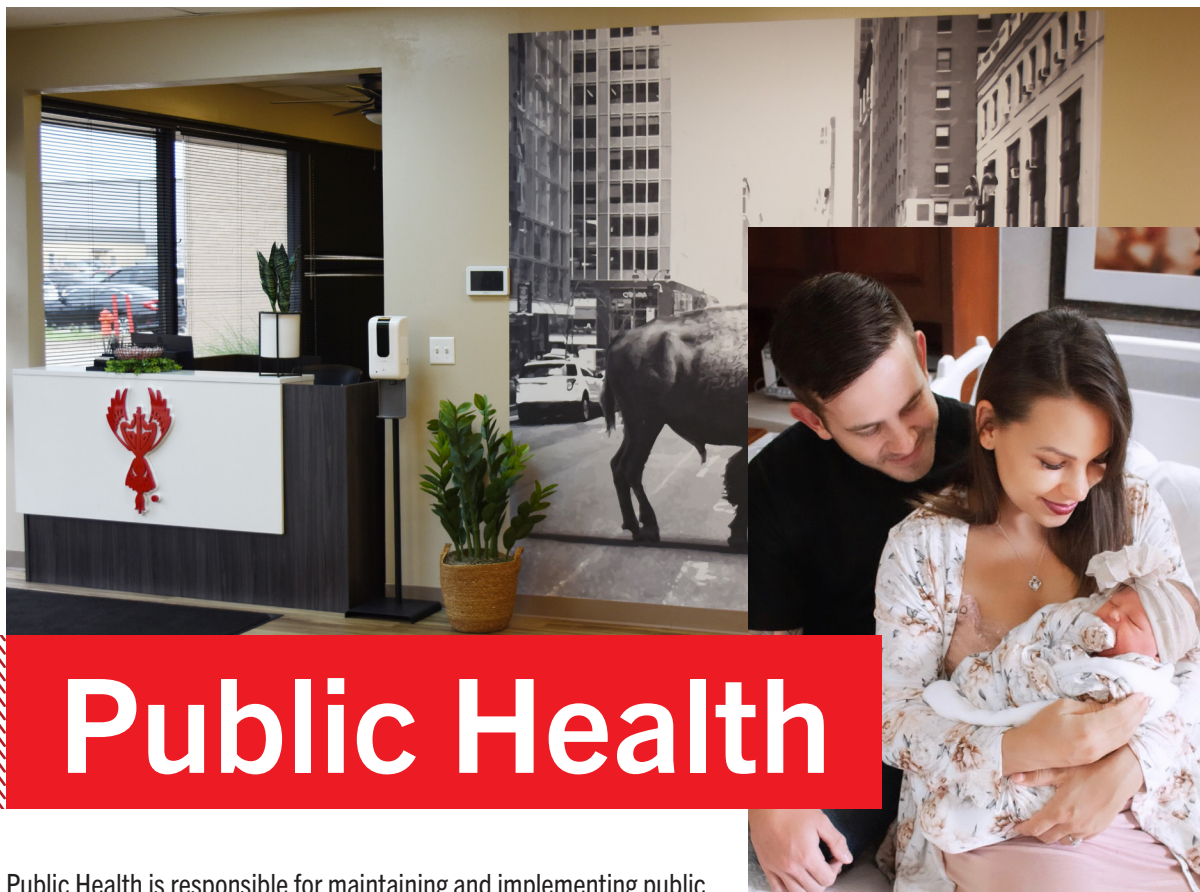
5,676

Patients enrolled in prescription mail order program (CMOP)

Pharmacy Prescriptions

Pharmacy completed **407,498** prescriptions in 2023, with an average monthly volume of **33,958** prescriptions and a daily volume of nearly **1,700** prescriptions. The total percentage of patient medications returned to stock was less than **6%**.





Public Health

Public Health 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.

2023 Highlights

- OKCIC met and exceeded the final target for GPRA measures: Universal HIV Screen - Ever (13-64) with 79.1%, Breastfeeding (2mos exclusive/ mostly) with 46.2%, Prenatal HIV Testing with 100% and Statin Therapy (CVD) with 65.8%.
- Vaccines save lives by preventing the transmission of infectious diseases, and are unique among medical products in that they protect health at both the individual and the community level through herd immunity. In October of 2023, Public Health partnered with the State 317 Vaccine Program to provide uninsured or underinsured patients with Human Papillomavirus (HPV) vaccines.
- Testing and screenings for infectious diseases increased in 2023. Chlamydia accounted for almost 55% of the total number of cases of sexually-transmitted infections reported. The next most frequently reported sexually-transmitted infection was syphilis, which accounted for 30% of total cases. A total of 195 sexually-transmitted diseases were reported.
- OKCIC performed over 2,020 screening mammograms on-site with 14 breast cancer diagnoses. The Breast Care Case Manager completed 556 referrals for abnormal mammograms and breast exams to outside partners for further imaging and care.

- Social Services Specialists staff ensured individuals and families had access to food, transportation, tribal aid and protective services and support. In 2023, the most requested resource was food, followed closely by transportation and housing. Within only eight months, referrals were more than 1,130 and the department dispersed over 3,435 resources to patients and the community. Beginning in April 2023, a partnership was made with Oklahoma City Mobile Market to provide fresh fruits and vegetables to anyone in need.
- Pharmaceutical manufacturers may sponsor patient assistance programs (PAPs) that provide financial assistance or drug free products (through in-kind product donations) to low income individuals to augment any existing prescription drug coverage at the Oklahoma City Indian Clinic. In 2023, the Prescription Assistance program saved 46 patients \$700,000.
- The Employee Health division makes the employee's wellness and wellbeing priority. During 2023, there were a total of 598 N95 fit tests completed. CPR instructors renewed or initially certified 220 OKCIC employees. Employee vaccination rates for COVID-19 (two dose Moderna or Pfizer, one dose Johnson and Johnson) and Influenza was 100% in 2023, excluding exemptions. Employee Health worked closely with the HR department and onboarded 120 new hires.
- The Eagle's Nest program is a hybrid telemedicine model which provides prenatal education, support and case management virtually and through in-person encounters. In 2023, Eagle's Nest began offering CPR training. There were 1,027 Eagle's Nest visits, which is an increase of 12% compared to 2022.

6,351

Vaccines For Children
immunizations

34,719

Resource and Nutrition Center
resources were distributed

682

Community Health
Representative Transports

Oklahoma City Indian Clinic Bank of America Native Resource and Nutrition Center

On April 28, 2023, the grand opening was held for OKCIC Bank of America Native Resource and Nutrition Center. This groundbreaking service provides fresh produce, food boxes, clothing, toiletries, and other social services to all OKCIC patients in need. In March of 2023, staff donated an overwhelming 9,000 items to the resource center in one week. By partnering with the Regional Food Bank, OKCIC has been able to provide 1,656 food boxes to families in need, serve 6,743 patients and provide 34,719 resources to patients and their families.





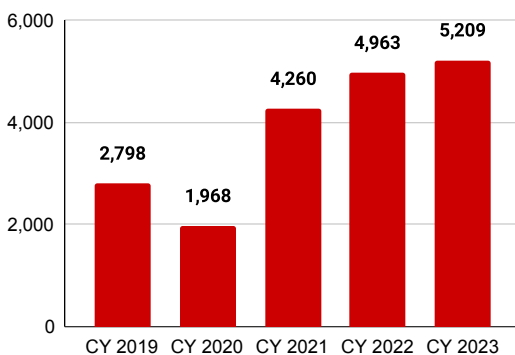
Optometry

Oklahoma City Indian Clinic's (OKCIC) Optometry team consisting of skilled optometrists is committed to providing comprehensive eye care services, from routine examinations to specialized laser treatments, ensuring that you receive personalized eye care services. At OKCIC Optometry, your vision wellness is our focus, and we're here to guide you on the journey to optimal eye health.

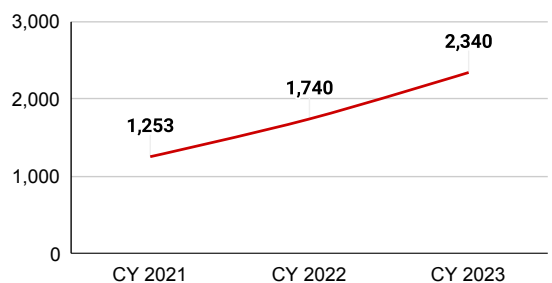
2023 Highlights

- OKCIC met and exceeded the final target for GPRA measures: Retinopathy Assessment with 74.3%. The national target was only 44.7%, which is an increase of 29.6%.
- There were 261 emergency visits in Optometry, which is a decrease of 16% compared to 2022. Reducing emergency visits not only improves efficiency in the health care system, but also ensures timely access to care for patients with urgent eye-related issues.

Total Patient Visits



Total Diabetic Patient Encounters



4,100

Adult patient encounters

2,434

Glasses ordered

1,184

Pediatric patient encounters



Lumenis® OptiLIGHT Services

OKCIC is offering state-of-the-art technology with an all-new intense pulse light (IPL) therapy to patients. Using the Lumenis® OptiLIGHT laser, patients who suffer from chronic eye dryness and irritation can now receive relief and become less dependent on frequent eye drops. Optometry implemented these services and completed 27 laser procedures in 2023.





Dental

Dental operates as an efficient and coordinated team, consisting of dentists, hygienists, assistants, sterilization technicians, and support staff. They provide a variety of services such as exams, cleanings, fillings, scaling and root planing, extractions, same-day crowns, fluoride treatments, sealants, root canals, and urgent care. Every member of the team contributes significantly to delivering comprehensive oral health care and ensuring patients' contentment. Together, they strive to maintain optimal oral health for all patients, offering tailored treatments and personalized care.

2023 Highlights

- OKCIC met and exceeded the final target for GPRA measures: Dental Access with 26.9%, Dental Sealants (ages 2-15) with 51.8% and Topical Fluoride (1-15) with 46.8%.
- Since 2021, Dental has provided over 230 dentures to patients in need.
- Dental participated in eight clinic outreach events, providing oral screenings and oral hygiene instruction.

12,169
Dental patient visits

7,200
Oral hygiene
instruction provided

2,350
Integrated Dental Hygiene
patient encounters

Met and exceeded GPRA measure for
Dental Sealants (ages 2-15) with

51.8%

1,620

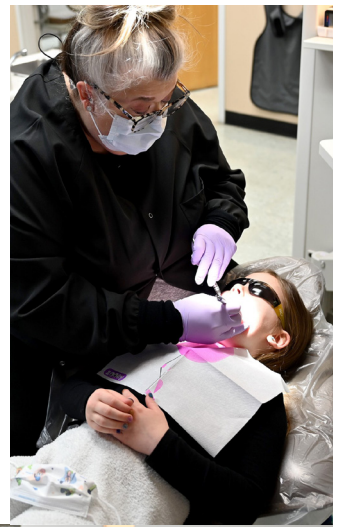
Dental exam and cleaning visits

6,121

Dental disorder screening visits

278

Patient visits for dental caries



Give Kids a Smile Day

Dental hosted Give Kids a Smile Day in February 2023, to promote dental health for children. Cleanings were provided to 40 children, fillings to 9 children and extractions to 2 children. Captain Supertooth, a Delta Dental of Oklahoma Foundation program, was present to give out toothbrushes and provide oral health education resources. Children also received goodie bags with a toothbrush, toothpaste, stickers and other age-appropriate tools for dental care.





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.

2023 Highlights

Diabetes Programs

- OKCIC met and exceeded the final target for GPRA measures: A1c > 9 (Poor Control) with 13.5%, BP Controlled (<140/90) with 65.3%, Statin Therapy (DM) with 78.6%, Nephropathy Assessment with 68.5% and Retinopathy Assessment with 74.3%.
- Patients enrolled in the BRAID diabetes self-management education and support program had significant A1c reduction. The average A1c reduced to 7.5% after completing the course, with a beginning average of 8.5%.

- Diabetes continues to offer the SHINE program, which encourages family support in diabetes care. A total of 67 patients enrolled in the program during 2023, with patient A1c's showing a significant improvement of 0.5% decrease and an eight pound weight loss.

4,342

Diabetes patient encounters



Diabetes Prevention

- STAR team partnered with the University of Colorado to pilot the *What Can I Eat* nutrition curriculum to OKCIC patients.
- STAR team partnered with OKCIC's Behavioral Health to host a "Domestic Violence Awareness Walk" for patients and staff in November.

- Diabetes Prevention staff presented diabetes prevention information to the Native American Alaska Native Coalition of the Federal Aviation Administration (FAA).

7,169

Diabetes Prevention patient encounters



Full Plus CDC Recognition

STAR team continues to meet full plus recognition from the Center for Disease Control and Prevention (CDC). Full Plus is the highest level of recognition for a National Diabetes Prevention Program, and it's reserved for programs that meet all the standards for CDC recognition and additional retention thresholds. This achievement is the culmination of several years maintaining a quality, evidence-based program.





HPDP and Wellness Center

Health Promotion Disease Prevention (HPDP) is a team of registered and licensed dietitians, certified lactation counselors and a patient relations representative. They closely partner with the Wellness Center's team of life coaches to encourage American Indians of all ages to be healthy through nutrition education, physical fitness classes and various events. These events include a wide variety of family programs, youth camps and after-school programs.

HPDP and Wellness Center programs are recipients of the Good Health and Wellness in Indian Country grant, the Tribal Practices for Wellness in Indian Country grant, the AstraZeneca Connections for Cardiovascular Health grant, the Nike Just Move it grant and the Panorama/Imagen grant.

2023 Highlights

Health Promotion Disease Prevention

- HPDP partnered with The Come Up Foundation to offer After-School Mixed Martial Arts classes in the fall of 2023.
- The largest TURTLE Camp to date, which has been held for over 10 years, saw 270 encounters in 2023.
- HPDP had 8,972 patient encounters.
- HPDP had a total of 1,629 non-group pediatric encounters and 1,662 non-group adult encounters.
- A total of 55 virtual and in-person adult and family activities were offered to help patients stay healthy with nearly 547 participants, including: Fancy Fringe, Adult Weight Management, Senior Nutrition, Sport Nutrition, Kidney Class and Adults in the Kitchen.

- A total of 214 virtual and in-person youth wellness activities were offered with 2,396 patients attending, including: after-school programs (EGYM, Stickball, Jr. MISS, MISS, Tennis, Basketball, Power Lifting, Soccer, Kids in the Kitchen, Kids in the Kitchen Jr., Kayaking, Running, Native Creations, Golf, Cheer, MISS Cooking Demo, Native Kids on the Go and Active Gamers) and various youth camps (Kids in the Kitchen Jr., seasonal TURTLE Camps, Mixed Martial Arts Camp, Culture Camp, Dance Camp, Basketball Camp and Swim Camp). All HPDP and Wellness Center programs continue to focus on improving health through decreased sugar sweet beverage intake, and sedentary screen time and increased fruit and vegetable intake and moderate to vigorous physical activity.

Wellness Center

- In 2023, there were 20,838 total visits in the Wellness Center with 9,851 patient encounters.
- Employees 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.
- 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.
- In the fall of 2023, the Wellness Center underwent renovations, including the installation of new flooring, aimed at enhancing the patient experience and improving cleaning capabilities.



8,972

HPDP patient encounters

Walk for Wellness and 5K Fun Run

Wellness Center and HPDP hosted the 22nd Annual Walk for Wellness and 5K Fun Run in-person in May 2023, in Route 66 Park at Lake Overholser. The event was free to the public and over 275 people attended. The 5k Fun Run was available for those who enjoy a challenge, and 62 people participated. The first place male and female winners received a special prize. In addition to the Walk for Wellness and 5k Fun Run, attendees enjoyed a community health fair, stickball, archery, free healthy snacks and a Native American dance performance. Wellness Center and HPDP invited 32 community partners to participate in the health fair portion of the event.





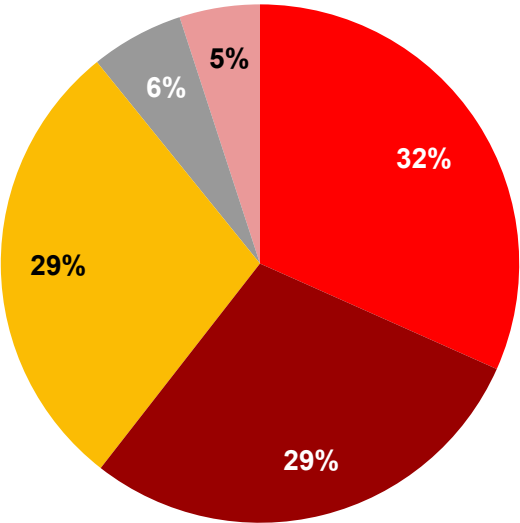
Behavioral Health

Behavioral Health encompasses a diverse team with various specialties and backgrounds, which allows OKCIC to offer a range of services and support to meet the needs of patients. The vision for Behavioral Health is to eradicate stigma and prioritize mental health, all while empowering patients to achieve holistic well-being and heal the impact of intergenerational trauma.

2023 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 (9-75) with 57.5%, IPV/DV Screening (14-46 F) with 57.9%, Depression Screen (18+) with 57.5% and Depression Screen (12-17) with 60.1%.
- Four culture night events were offered to patients to help expand cultural knowledge and skills.
- Behavioral Health staff continue to utilize play therapy for pediatric patients, when appropriate.
- Eight suicide prevention and substance use trainings were offered by Behavioral Health.
- Therapy Assistance Online (TAO) tools are 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.
- A women's self defense class was offered to the public and nearly 30 people attended the event.
- It is easier for patients to access behavioral health services through OKCIC's website. Once the online paperwork is complete, patients can start attending live CBT (Cognitive Behavioral Group Therapy) classes online until a therapist becomes available.
- Virtual visits continued to be utilized during 2023 for patient safety and to eliminate travel barriers for patients.

Top 5 Behavioral Health Purpose of Visit



- Anxiety disorder ● PTSD
- Depressive disorder ● ADHD
- Bipolar Disorder

- Behavioral Health staff expanded their support group offerings to add Empower Hour for teen LGBTQ+ patients aged 12-17, Adult LGBTQ+ for patients aged 18 and up and a Medicine Wheel Talking Circle group for patients 18 and up. These support groups were in addition to Family Circle Group, Grief Group and Red Road to Wellbriety.
- Behavioral Health added two new outpatient therapists to meet the needs of OKCIC's patients.

16,158

Behavioral Health patient visits

Drumming Workshop

Behavioral Health held a Drumming Workshop for staff in April 2023. This event was offered to all employees.





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. Nearly one-third of OKCIC staff members represent 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.

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 OKCIC accomplishments 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 of 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.

2023 Highlights

Policy Management

- Authored for SB 267 Advancement for Wellness Advisory Council Modernization Act and for the legislatively mandated Affordable Housing commission bill.
- Policy staff attended 19 Legislative meetings, attended Oklahoma Academy Town Hall on Affordable Housing, created two new legislative contacts and created 40 new community partner contacts.
- Staff actively advocated for 12 unique pieces of legislation, which was an increase of 300% from 2022. Policy also advocated for eight unique regulatory issues with seven submitted regulatory issue comment letters. An additional 12 legislative comment letters were submitted in 2023.

Policy Development

- OKCIC's updated Nondiscrimination and Gender-Affirming Care policy was used again in the second edition of the Northwest Portland Area Strategic Vision and Action Plan for Trans and Gender-Affirming Care in IHS/Tribal/and Urban Facilities. Additionally, OKCIC's updated Sexual Orientation/Gender Identity (SOGI) form and Organ Inventory EHR template was included in this edition.
- In March 2023, OKCIC successfully was re-accredited by the Accreditation Association for Ambulatory Health Care (AAAHC).
- Compared to 2022, OKCIC's OSHA recordable workplace injuries in 2023 reduced by 225%.

Billing

Billing is composed of a team of 27 highly skilled professionals; including certified coders, claims processors, accounts receivable specialists, insurance verification clerks, and a director of billing. Their collective expertise and experience ensure the efficient and accurate processing of billing tasks.

2023 Highlights

- Billing met and exceeded the department’s budgeted goal for collections by 89%.
- To more efficiently discuss any coding changes that can impact providers and nurses, Billing’s certified coders attended OKCIC’s Nursing Skills Fair and hosted regular meetings to answer any questions.
- During coding month, Billing organized various activities to ensure employees were well-informed about billing and coding processes. These included an interactive activity where employees spun a wheel to answer questions about the billing process and creating “Be Nice” bags for patients to receive during appointment check-out.

143,117

Visits coded

14,686

Insurance cards verified

112,596

Claims submitted



Finance

Finance takes its trust and fiduciary responsibility seriously 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.*

2023 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.
- Over \$400,000 in funds were utilized for travel, training and certifications for 364 requests from either company or grant/program funding.

Health Information Management

Health Information is responsible for managing, organizing, and maintaining patients’ private medical records, ensuring they are accurate, complete, and confidential. As a department, they strive to provide the best possible patient care by ensuring that their medical information is accessible to authorized health care providers.

2023 Highlights

- New, and more efficient, security protocols were implemented for sending and receiving records.
- Staff were trained to utilize a streamlined process to improve efficiency in scanning records.
- In 2023, Health Information staff reviewed 56 feet worth of backlog paperwork, which is the height of a four-story building. This eliminated all backlog records.

Grants Management

Grants Management focuses on securing funding for the needs of OKCIC departments and their patients. OKCIC is a trailblazer in providing accessible and culturally appropriate services to American Indian patients. Many of these types of programs and services are not able to be fully funded through conventional means. Grants Management assists departments with filling in the gaps between funding and needed services, allowing OKCIC to work towards its goal of being the national model for American Indian health care.

2023 Highlights

- Applied for 19 grants and awarded 13 with over a 68% application award record.
- In FY 2023, the grants management department completed the process improvement project for the Grants Lifecycle. This is to map the entire process from grant application through grant closeout.

\$5,608,460

Total funding received for 2023

Integrated Technology Solutions

Integrated Technology Solutions (ITS) staff consists of thirteen employees who manage more than 1,000 devices that include servers, workstations, Voice over Internet Protocol (VoIP) phones, mobile devices, and biomedical devices as well as the processing of data for storage and retrieval daily.

2023 Highlights

- A total of 3,921 help desk tickets were successfully completed.
- Five new software packages were implemented to enhance patient safety and improve data availability.
- The average duration from receipt to completion of an ITS help desk ticket was 37.52 hours, representing a notable reduction from the previous year's average of 66 hours per ticket.
- OKCIC's total network uptime was 98.8%.
- ITS currently oversees the maintenance of 416 workstations and 15 servers on a daily basis, with a total of 150 workstations imaged by ITS staff.

Registration & Benefits Coordinators

Registration staff consists of Director of Patient Services, patient relations representatives and patient benefits coordinators. They are the first faces patients and visitors see when coming to OKCIC. Patient relations representatives are highly trained in customer service to best assist patients update their demographics and register as new patients. We strive to help make every visitor and patient feel welcomed at OKCIC at every visit, every time.

2023 Highlights

- Registration staff continues to focus on practicing AIDET and elevating customer service. AIDET stands for Acknowledge, Introduce, Duration, Explanation and Thank You. Staff successfully reduced complaints and met the NRC score benchmark for patient satisfaction.
- Benefit Coordinators work closely with the Indian Health Service (IHS) Oklahoma City Area Office for the Purchased/Referred Care program to ensure IHS's payor of last resort status was achieved.
- Registration re-launched the online New Patient Registration forms to increase access to care for the American Indian community. There were 2,437 new patient charts established in 2023, which is an increase of 34% from 2022.
- Benefits Coordinators contacted 6,568 patients to screen their eligibility for additional health benefit resources or to assign OKCIC as their Medicaid primary care provider.

Community Development

Community Development staff consists of the Chief Development Officer; Director of Community Development and Communications; Lead Communications Specialist; two Communications Specialists; and a Community Outreach Coordinator. 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.

2023 Highlights

- In 2023, the Communications Team wrote and submitted 31 press releases to the news media, resulting in 149 publications across print, online, radio and TV platforms. These publications reached an audience of over 60.6 million and secured an estimated \$8 million in potential publicity value.
- 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.
 - On Facebook®, OKCIC gained 213 new followers for a total of 5,046 followers.
 - On X®, OKCIC gained 21 new followers for a total of 1,093 followers.
 - On Instagram®, OKCIC gained 75 followers for a total of 1,700 followers.
 - On TikTok®, OKCIC gained 112 followers for a total of 204 followers.
 - On YouTube®, OKCIC gained 240 subscribers for a total of 748 subscribers.
- OKCIC's website is maintained and updated throughout the year by Community Development. In 2023, OKCIC's website had 206,500 page views with an average of over 17,208 page views per month. Over the course of 2023, staff members worked collaboratively with OKCIC departments to rebuild the website with the goal of improving the patient experience. The overhauled website launched at the beginning of 2024.
- Three in-house publications were produced, including OKCIC's bi-annual HORIZONS magazine and a 2022 Annual Report. Staff also created the program for 2023's Annual Oklahoma City Area Indian Health Service, Tribal and Urban Awards Ceremony.
- 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.
- Staff had over 277 internal media requests for various events and programs, including physical and digital media. This was an increase of 73% from 2022. Physical media includes event fliers, postcards, informational fliers and more. Digital media includes videos, social media promotions and more.

73%
Increase of internal
media requests

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.

2023 Highlights

- Maintenance has been a major component in minimizing the spread of Covid-19 within OKCIC.
- Staff continuously cleaned and disinfected high-touched areas, which included using the Xenex Lightstrike robots.
- Maintenance assisted in remodeling the new Oklahoma City Indian Clinic Bank of America Native Resource and Nutrition Center.
- In 2023, Maintenance received exceptional scores during the AAAHC accreditation inspection.
- Maintenance staff successfully moved the COVID-19 Respiratory Clinic to the 309 S. Ann Arbor building.

Human Resources

Human Resources oversees employment-related functions. The staff consists of eight members: Chief Human Resource Officer, Director of Human Resources, HR Coordinator, Credentialing Coordinator, Compensation Analyst, Recruiter, Payroll Clerk, and HR Generalist.

2023 Highlights

- OKCIC has been voted one of the Best Places to Work in Oklahoma 13 times in the last 14 years and placed 11 in the large business category in 2023, which was the clinic’s third year in that category for companies with more than 250 employees.
- OKCIC was named Certified Healthy Oklahoma Business with the “Excellence” certification. The excellence certification is the highest honor available.
- In 2023, Human Resources collaborated with Quality on the employee Core 4 peer recognition program. The employee of the year was Skyler Factor and Core 4 Champions were Casey McCullough for People First, Eric Loving for Quality, Yvette Morrison for Integrity and Brianne Carter for Professionalism.
- In FY 2023, there were 52 new positions created.
- Over 25 staff member orientations were held for 124 new employees.
- At the end of 2023, 48% of OKCIC’s employees were members of federally recognized tribes.
- Human Resources staff reviewed over 746 qualified candidates for numerous positions with 539 of those applicants being members of federally recognized tribes. A total of 124 people were hired and 54 current staff members were selected for promotions or transfers.
- Employee appreciation events were held for Valentine’s Day, Halloween and Christmas.
- Nearly 20 employees received external advanced leadership development trainings.
- Human Resources participated in two process improvement projects during 2023. These were for value-based hiring and clinic-wide interview training; and updated onboarding and employee health processes.

Quality

Quality consists of the Chief Quality Officer, Epidemiologists, Director of Continuous Improvement and support staff. They implement and oversee the quality goals for over 370 staff members.

2023 Highlights

- OKCIC curriculum was developed and delivered in 60 classes, including process improvement; and lean white, yellow and green belt training.
- In 2023, there were 16 process improvement projects completed by OKCIC staff.
- 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.
- Notable improvement processes for 2023 include, but are not limited to:
 - Behavioral Health Psychiatry Waitlist: this reduced the adult psychiatry waitlist from 253 to 0 in a 6 month time span.
 - Vision Board PDSA: this piloted the idea of transitioning from a traditional GEMBA board to a Vision board.
 - Voyage To Vision Campaign: this embodies our commitment to charting a voyage towards excellence and aligning every member of OKCIC’s team with the overarching goals the clinic aspires to achieve.

366

Internal training opportunities offered to OKCIC staff



2023
Employee of the Year:
Skyler Factor



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.

2023 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 150 children during the “Keep Kids Warm and Fuzzy” coat giveaway. At Thanksgiving, 106 families received “ThankFULL Baskets,” which included dietitian recommended items to make a delicious Thanksgiving meal. During the “Toy Wonderland,” 66 families, which totaled 160 children, received toys.



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.

2023 Highlights

- OKCIC held it's annual Red Feather Gala in-person at the Omni Hotel in downtown Oklahoma City. The 19th Annual Red Feather Gala fundraising event was held on November 4, 2023, 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. In 2023, enough funds were raised to provide 30 pairs of hearing aids for patients in need.





- RADM (Ret.) Kevin Meeks received the Spirit of the Urban Indian honor for his lifelong commitment to improving the well-being of urban Indians and Native Americans in Oklahoma.
- The gala raised nearly \$150,000 to provide hearing aids to patients in need. These generous contributions made it possible for nearly 30 patients to regain their hearing, a service that is often financially challenging for OKCIC to offer. The 20th 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 Chickasaw artist Larry Carter during a live painting exhibition. Carter’s painting, along with trips, autographed sports memorabilia, Native art and more, were sold during the exciting live auction portion of the event.



Board of Directors



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David Thomas
Board Vice Chairman



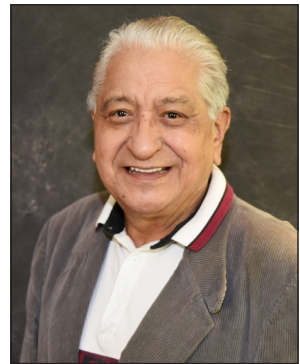
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Chief Quality Officer



Lysa Ross
Chief Operating Officer



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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

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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
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Dr. Drew Dawson
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Emily Eleftherakis
Express Employment Professionals
Fan Robinson
First Americans Museum
First Nations Development Institute
First United Bank
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Gail Cheatham
Gary Pitchlynn
Gayla Schock
Gena Timberman
Genesis Carpitcher
George Geimety
George Young
Gina Poisson
Goldsby Construction
Grand Casino Hotel
Greggory Woitte
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 Tawkoyty
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, 2023

Audited Financial Statements
and Supplementary Information

CENTRAL OKLAHOMA AMERICAN INDIAN
HEALTH COUNCIL, INC.

September 30, 2023

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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, 2023, 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, 2023, 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 March 21, 2024, 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
March 21, 2024

STATEMENT OF FINANCIAL POSITION

CENTRAL OKLAHOMA AMERICAN INDIAN HEALTH COUNCIL, INC.

September 30, 2023

ASSETS

Current assets:

Cash and cash equivalents	\$ 38,197,645
Certificates of deposit	15,393,153
Investments	1,298,655
Grants and contracts receivable	388,506
Patient services accounts receivable	3,475,947
Other receivables	34,095
Inventory	349,097
Prepaid expenses and other assets	<u>897,354</u>
Total current assets	60,034,452

Cash surrender value of life insurance 146,345

Property and equipment:

Building and improvements	24,653,614
Land	1,948,418
Equipment	9,380,261
Construction in progress	2,299,238
Less accumulated depreciation	<u>9,009,668</u>
Property and equipment, net	<u>29,271,863</u>

TOTAL ASSETS \$ 89,452,660

LIABILITIES AND NET ASSETS

Current liabilities:

Accounts payable and accrued expenses	\$ 830,993
Accrued payroll and related liabilities	3,744,874
Deferred revenue	13,213,343
Current portion of notes payable	<u>574,188</u>
Total current liabilities	18,363,398

Noncurrent Liabilities:

Notes payable, net of current portion	<u>7,160,627</u>
---------------------------------------	------------------

TOTAL LIABILITIES 25,524,025

Net assets:

Without donor restriction	63,825,733
With donor restriction	<u>102,902</u>

TOTAL NET ASSETS 63,928,635

TOTAL LIABILITIES AND NET ASSETS \$ 89,452,660

See notes to financial statements.

STATEMENT OF ACTIVITIES

CENTRAL OKLAHOMA AMERICAN INDIAN HEALTH COUNCIL, INC.

Year ended September 30, 2023

	Without Donor Restriction	With Donor Restriction	Total
REVENUES AND OTHER SUPPORT			
Grants and contracts	\$ 16,499,691	\$ 367,901	\$ 16,867,592
Medical services	61,118,574	-	61,118,574
Investment income	1,746,846	-	1,746,846
Contribution of nonfinancial assets	1,254,750	-	1,254,750
Other	455,045	-	455,045
Net assets released from restriction	519,738	(519,738)	-
TOTAL REVENUES AND OTHER SUPPORT	81,594,644	(151,837)	81,442,807
EXPENSES			
Program services	44,513,665	-	44,513,665
Support services	13,619,297	-	13,619,297
Fundraising	116,526	-	116,526
TOTAL EXPENSES	58,249,488	-	58,249,488
CHANGE IN NET ASSETS	23,345,156	(151,837)	23,193,319
NET ASSETS AT BEGINNING OF YEAR	40,480,577	254,739	40,735,316
NET ASSETS AT END OF YEAR	\$ 63,825,733	\$ 102,902	\$ 63,928,635

See notes to financial statements.

STATEMENT OF CASH FLOWS

CENTRAL OKLAHOMA AMERICAN INDIAN HEALTH COUNCIL, INC.

Year ended September 30, 2023

CASH FLOWS FROM OPERATING ACTIVITIES:

Change in net assets	\$ 23,193,319
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Contribution of nonfinancial assets	(1,254,750)
Distribution of nonfinancial assets	919,817
Depreciation	1,966,935
Net realized and unrealized investment gains	(27,728)
Amortization	3,897
Changes in operating assets and liabilities:	
Grants and contracts receivable	101,514
Patient services and other receivables	273,393
Prepaid expenses and other assets	(222,214)
Inventory	(55,211)
Accounts payable and accrued expenses	27,862
Accrued payroll and related liabilities	1,192,656
Deferred revenue	(82,826)
NET CASH PROVIDED BY OPERATING ACTIVITIES	26,036,664

CASH FLOWS FROM INVESTING ACTIVITIES:

Purchases of property and equipment	(3,898,164)
Purchases of certificates of deposit	(15,393,153)
Purchases of investments	(2,200,000)
Proceeds from investments	1,000,000
Purchases of cash surrender value of life insurance	(88,122)
NET CASH USED IN INVESTING ACTIVITIES	(20,579,439)

CASH FLOWS FROM FINANCING ACTIVITIES:

Principal payments on notes payable	(552,542)
NET CASH USED IN FINANCING ACTIVITIES	(552,542)

NET INCREASE IN CASH 4,904,683

CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR 33,292,962

CASH AND CASH EQUIVALENTS AT END OF YEAR \$ 38,197,645

SUPPLEMENTAL CASH FLOW DISCLOSURE:

Cash paid for interest	<u>\$ 316,774</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, 2023

	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	\$ 5,587,476	\$ 521,067	\$ 14,551,014	\$ 20,659,557	\$ 7,290,249	\$ -	\$ 27,949,806
Fringe benefits	1,821,049	172,676	4,344,686	6,338,411	2,168,995	-	8,507,406
Pharmaceutical and other medical supplies	5,707,155	23,614	3,450,147	9,180,916	-	-	9,180,916
Contract labor	116,480	-	1,058,222	1,174,702	247,165	-	1,421,867
Travel and training	50,320	18,136	200,350	268,806	139,330	-	408,136
Medical services	-	-	1,480,534	1,480,534	-	-	1,480,534
Professional services	18,000	-	24,657	42,657	753,006	-	795,663
Insurance	238,667	-	-	238,667	422,692	-	661,359
Depreciation	369,495	-	1,320,923	1,690,418	276,517	-	1,966,935
Repairs and maintenance	30,793	-	717,790	748,583	316,367	-	1,064,950
Office supplies and printing	16,317	5,934	379,651	401,902	407,045	-	808,947
Security services	-	-	189,177	189,177	138,275	-	327,452
Communication and utilities	152,479	6,000	220,496	378,975	735,787	-	1,114,762
IT recovery	-	-	164,621	164,621	164,621	-	329,242
Interest	-	-	4,718	4,718	312,056	-	316,774
Other	169,806	87,371	1,293,844	1,551,021	247,192	116,526	1,914,739
	<u>\$ 14,278,037</u>	<u>\$ 834,798</u>	<u>\$ 29,400,830</u>	<u>\$ 44,513,665</u>	<u>\$ 13,619,297</u>	<u>\$ 116,526</u>	<u>\$ 58,249,488</u>

See notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

CENTRAL OKLAHOMA AMERICAN INDIAN HEALTH COUNCIL, INC.

September 30, 2023

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: The Clinic considers all short-term, highly liquid investments, including certificates of deposit purchased with an original maturity of three months or less at the date of purchase, to be cash equivalents. As of September 30, 2023, cash and cash equivalents consisted of cash on deposit with banks, investments in money market funds, and certificates of deposit maturing within three months of their purchase date.

NOTES TO FINANCIAL STATEMENTS, CONTINUED

CENTRAL OKLAHOMA AMERICAN INDIAN HEALTH COUNCIL, INC.

September 30, 2023

NOTE A--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Certificates of Deposit: Nonnegotiable certificates of deposit (“CDs”) with original maturities greater than three months are classified separately as certificates of deposit on the accompanying statement of financial position and are carried at amortized cost. These CDs are not considered debt securities under Financial Accounting Standards Board (“FASB”) Accounting Standards Codification (“ASC”) 320, Investments – Debt Securities. Negotiable CDs are reported at fair value and are classified as investments in the accompanying statement of financial position. The Clinic’s CDs have maturities of one year or less.

Investments: The Clinic’s investments consist of negotiable certificates of deposit and mutual funds. Investments are carried at fair value in the accompanying statement of financial position (see Note B).

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 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 the 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.

NOTES TO FINANCIAL STATEMENTS, CONTINUED

CENTRAL OKLAHOMA AMERICAN INDIAN HEALTH COUNCIL, INC.

September 30, 2023

NOTE A--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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, 2023, accrued PTO amounted to \$1,866,932, and is reported as a component of accrued payroll and related liabilities in the statement of financial position.

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, 2023:

Medicaid	\$ 45,681,207
Medicare	5,629,060
Commercial insurance	9,778,698
Other	29,609
	<u>\$ 61,118,574</u>

NOTES TO FINANCIAL STATEMENTS, CONTINUED

CENTRAL OKLAHOMA AMERICAN INDIAN HEALTH COUNCIL, INC.

September 30, 2023

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, 2023.

During the year ended September 30, 2023, the Clinic received a donation of personal medical devices from an organization to be distributed to the community. The Clinic recognized the noncash contribution of approximately \$1,255,000 based on the estimated fair market value of the medical devices on the date of the contribution. The Clinic had distributed approximately \$920,000 of the medical devices during the year ended September 30, 2023. The Clinic does not have a formal policy on the liquidation of contributed nonfinancial assets, but it is the Clinic's intention to distribute the remaining medical devices during fiscal year 2024.

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, 2023, 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 2020.

NOTES TO FINANCIAL STATEMENTS, CONTINUED

CENTRAL OKLAHOMA AMERICAN
INDIAN HEALTH COUNCIL, INC.

September 30, 2023

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: Financial instruments which potentially subject the Clinic to concentrations of credit risk include cash and cash equivalents and certificates of deposit. The Clinic manages this risk by placing deposits with financial institutions believed by management to be creditworthy. The Clinic has concentrated its credit risk for deposits 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, 2023, all the Clinic's deposit balances were either insured by FDIC depository insurance or collateralized by securities pledged to the Clinic.

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, 2023 was:

Medicaid	65%
Medicare	7%
Commercial insurance	28%
	<u>100%</u>

Recently Adopted Accounting Pronouncement: 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 right-of-use (ROU) 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. The Clinic adopted ASU 2016-02 on October 1, 2022. The adoption of ASU 2016-02 did not have a significant impact on the Clinic's financial statements. In connection with the adoption of ASU 2016-02, the Clinic elected the short-term lease exemption that allows for exclusion of leases with a term of twelve months or less that do not contain a purchase option that the Clinic is reasonably certain to exercise, from recognition of an ROU asset and liability. Such short-term leases are expensed over the lease term in accordance with the lease arrangement.

Date of Management's Review of Subsequent Events: Management has evaluated subsequent events through March 21, 2024, 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, 2023

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, 2023

NOTE B--FAIR VALUE MEASUREMENTS, CONTINUED

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

Mutual funds: 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.

Negotiable certificates of deposit: Valued at quoted prices for identical securities in markets that are not active.

Cash surrender value of life insurance: 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 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.

The following table sets forth by level, within the fair value hierarchy, the Clinic's investments at fair value as of September 30, 2023:

	Level 1	Level 2	Level 3	Total
Investments				
Current				
Negotiable certificates of deposit	\$ -	\$ 1,212,648	\$ -	\$ 1,212,648
Mutual funds	86,007	-	-	86,007
	86,007	1,212,648	-	1,298,655
Noncurrent				
Cash surrender value of life insurance	-	146,345	-	146,345
	\$ 86,007	\$ 1,358,993	\$ -	\$ 1,445,000

NOTES TO FINANCIAL STATEMENTS, CONTINUED

CENTRAL OKLAHOMA AMERICAN INDIAN HEALTH COUNCIL, INC.

September 30, 2023

NOTE C--LONG-TERM DEBT

Long-term debt at September 30, 2023, 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)	\$ 2,519,922
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)	525,900
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)	988,473
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>3,745,862</u>
	7,780,157
Less unamortized debt issuance costs	<u>45,342</u>
Long-term debt net of unamortized debt issuance costs	7,734,815
Less current portion	<u>574,188</u>
	<u>\$ 7,160,627</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, 2023

NOTE C--LONG-TERM DEBT, CONTINUED

Expected maturities of notes payable in future fiscal years as of September 30, 2023, are as follows:

2024	\$ 574,188
2025	595,871
2026	618,380
2027	641,746
2028	659,953
Thereafter	<u>4,690,019</u>
	<u>\$ 7,780,157</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 \$1,285,000 to the Plan during the year ended September 30, 2023.

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 19% of the Clinic’s total revenues for fiscal year 2023. 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, 2023

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, 2023 consist of \$102,902 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, 2023, 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	\$ 38,197,645
Certificates of deposit	\$ 15,393,153
Investments	1,298,655
Grants and contracts receivable	388,506
Patient services accounts receivable	3,475,947
Other receivables	<u>34,095</u>
Total financial assets available within one year	58,788,001
Less those unavailable for general expenditures due to:	
Granting agency or donor imposed restrictions	<u>(13,316,245)</u>
Total financial assets available to meet cash needs for general expenditures within one year	<u>\$ 45,471,756</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, 2023

NOTE I--RECENTLY ISSUED ACCOUNTING STANDARDS

Changes to GAAP are established by the FASB in the form of accounting standards updates (“ASUs”) to the FASB’s Accounting Standards Codification. The Clinic considers the applicability and impact of all ASUs. ASUs not listed below were assessed and determined not to be applicable or are expected to have minimal impact on the Clinic’s financial statements.

In June 2016, the FASB issued ASU 2016-13, *Financial Instruments—Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*. The standard’s main goal is to improve financial reporting by requiring earlier recognition of credit losses on financing receivables and other financial assets in scope and to replace the incurred loss impairment methodology under current GAAP with a methodology that reflects excepted credit losses and requires consideration of a broader range of reasonable and supportable information to inform credit loss estimates. The Clinic will be required to use a forward-looking expected loss model for certain receivables and other financial instruments. The standard will be effective for the Clinic beginning October 1, 2023.

The Clinic’s management is currently evaluating the impact that the adoption of this ASU will have on its 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, 2023, 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 March 21, 2024.

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
March 21, 2024



**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, 2023. 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, 2023.

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
March 21, 2024

CENTRAL OKLAHOMA AMERICAN INDIAN
HEALTH COUNCIL, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year ended September 30, 2023

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	\$ 10,450,228
COVID-19 - Indian Health Service Health Management Development Program	93.228	1,180,839
Total Indian Health Service Health Management Development Program		11,631,067
Special Diabetes Program for Indians	93.237	864,420
Community Programs to Improve Minority Health Grant Program	93.137	439,224
Public Health Nursing	93.383	57,082
Demonstration Projects for Indian Health	93.933	663,946
SAMHSA Projects - Native Connections	93.243	221,214
SAMHSA Projects - Creating a Community System of Care	93.243	281,109
SAMHSA Projects - Strategic Prevention Framework	93.243	368,197
Total SAMHSA Projects		870,520
Domestic Violence Prevention Programs	93.653	226,073
Substance Abuse Prevention, Treatment and Aftercare	93.654	296,641
COVID - 19 - Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	93.665	190,272
Good Health and Wellness in Indian Country	93.479	334,679
A Comprehensive Approach to Good Health and Wellness in Indian Country	93.762	119,572
Total direct awards		15,693,496
Passed Through Southern Plains Tribal Health Board Foundation:		
Tribal Public Health Capacity Building and Quality Improvement Umbrella Cooperative Agreement	93.772	96,971
Activities to Support State, Tribal, Local and Territorial Health Department Response to Public Health or Healthcare Crises	93.391	40,000
Opioid STR	93.788	470,511
Total passed through Southern Plains Tribal Health Board Foundation		607,482
Passed Through Board of Regents of the University of Oklahoma Health Sciences Center:		
Cancer Center Support Grants	93.397	44,900
Total passed through Board of Regents of the University of Oklahoma Health Sciences Center		44,900
Passed Through American Indian Cancer Foundation:		
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	11,091
Total passed through American Indian Cancer Foundation		11,091
Total U.S. Department of Health and Human Services		16,356,969
TOTAL FEDERAL PROGRAMS		\$ 16,356,969

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, 2023

(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, 2023.

CENTRAL OKLAHOMA AMERICAN
INDIAN HEALTH COUNCIL, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

September 30, 2023

SECTION I--SUMMARY OF AUDITORS' RESULTS

Financial Statements

- | | |
|---|---------------|
| a. Type of auditors' report issued | Unmodified |
| b. Internal control over financial reporting: | |
| Material weaknesses identified | None |
| Significant deficiency(ies) identified | None reported |
| c. Noncompliance material to the financial statements noted | None |

Federal Awards

- | | |
|--|---------------|
| d. Internal control over major federal programs: | |
| Material weaknesses identified | None |
| Significant deficiency(ies) identified | None reported |
| e. Type of auditors' report issued on compliance for major programs | Unmodified |
| f. Any audit findings required to be reported in accordance with
Section 2 CFR 200.516(a) | None |
| g. The federal award programs tested as major programs include: | |

Federal Program or Cluster	AL Number
Community Programs to Improve Minority Health Grant Program	93.137
Indian Health Service Health Management Development Program	93.228
Special Diabetes Program for Indians Diabetes Prevention and Treatment Projects	93.237

CENTRAL OKLAHOMA AMERICAN
INDIAN HEALTH COUNCIL, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED

September 30, 2023

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, 2023, the Clinic met the criteria to be a low-risk auditee, as described by the Uniform Guidance.

SECTION II--FINANCIAL STATEMENT FINDINGS

Compliance Findings

There are no findings reported under this section.

Internal Control Findings

There are no findings reported under this section.

SECTION III--FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Compliance Findings

There are no findings reported under this section.

Internal Control Findings

There are no findings reported under this section.

Questioned Costs:

There are no findings reported under this section.

CENTRAL OKLAHOMA AMERICAN
INDIAN HEALTH COUNCIL, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED

September 30, 2023

PRIOR AUDIT FINDINGS AND QUESTIONED COSTS

Compliance Findings

There are no findings reported under this section.

Internal Control Findings

There are no findings reported under this section.

Questioned Costs:

There are no findings reported under this section.

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

Find us on:



@OKCIndianClinic



@Oklahoma City Indian Clinic



www.okcic.com