



# Staying Calm in the Midst of the Storm

Case Study: An Investigation of the OKC Disaster Relief Fund



# Agenda

- › Case study of an investigation
  - Public relations problems
    - › Potential public backlash
    - › Potential financial issues
    - › Many non-financial issues
  - Antagonist/complainer
  - Negative news/media coverage
- › Lessons learned during this investigation

# April 19, 1995

- › A video is played recapping the OKC bombing that took place on April 19, 1995.

# Collective Response to Help Those Affected

- › OKC community
- › Unsolicited donations poured in from around the country and world
- › People held fundraisers
- › Checks were sent directly to the OKC Mayor's and Governor's offices
- › A committee was formed to help the survivors affected
  - United Way
  - OCCF (our client)
  - Office of the Governor
  - Red Cross
  - Salvation Army
  - Catholic Charities
  - Feed the Children
  - Others

# Collective Response to Help Those Affected

- › Weekly meetings were held to address survivors who were requesting assistance.
- › All relief agencies attended.
  - Sometimes agencies split the cost of providing assistance.

# Creation of the OKC Disaster Relief Fund

- › Oklahoma City Community Foundation (OCCF) created and incorporated the Disaster Relief Fund (DRF) on June 15, 1995.
  - Funds contributed could be combined with others who were donating to the DRF for relief efforts.
  - The DRF would retain the rights to decide how funds should be spent. Donors could designate money for various purposes such as education or children's assistance, but the DRF would make the final determination on how the money should be distributed within these general guidelines.

# Just One Year Later

- › April 1996 report prepared by the United Way of Metro OKC
  - Over \$30.4 million had been committed or already spent by over 20 nonprofits and private funds.
  - The DRF's portion of this total was \$10.3 million (total spent plus the estimated amount needed for future needs of survivors).
  - FEMA committed approximately \$11.32 million, including establishing a crisis counseling program, disaster housing, issuing grants, etc.
  - U.S. SBA also provided \$7.27 million disaster loan program.
  - Total ~ \$49 million in total relief efforts.

# Fast Forward – 17½ years

- › News coverage video of complaint against the OKC Disaster Relief Fund.

# Fast Forward – 17½ years

› U.S. NEWS November 11, 2012, 3:52 p.m. ET

› By CAMERON MCWHIRTER

THE WALL STREET JOURNAL.

- › Outside auditors will look into the fund created for family of those killed or injured in the 1995 Oklahoma City bombing after some of the families complained about how the money is being used.
- › The Oklahoma City Community Foundation, which oversees the fund, agreed to an independent audit after a committee of family members wrote letters to Oklahoma Gov. Mary Fallin complaining that the foundation has been spending money for purposes other than helping victims' families.
- › In a statement Thursday, the foundation, as well as former Gov. Frank Keating and former Oklahoma City Mayor Ron Norick, who were in office at the time of the bombing, agreed to have an outside group look at the fund's finances.
- › "We welcome the opportunity to shed light on any questions or concerns the public may have about the Disaster Relief Fund," said Steve Mason, the foundation's immediate past chairman and a current trustee.
- › But family members reached Friday weren't satisfied by the move.
- › "We didn't ask for an audit," said Deloris Watson, whose grandson P.J. Allen was 18 months old when he was injured in the bombing. "We asked for the money to be returned to the victims, to do with as they deem fit."

# Bombing survivor group gets media traction

## › Tulsa World headlines

- Bombing survivor group: Audit should include denied requests – 11/14/2012
- OKC bombing-fund policies limit payments to survivors – 11/18/2012
- Firm chosen for audit of Oklahoma City Disaster Relief Fund – 11/29/2012
- OKC bombing survivors group objects to audit firm – 11/30/2012
- Editorial: Audit of OKC bombing survivor fund moves forward – 11/30/2012

# Bombing survivor group gets media traction

## › NPR

- Victims Feel Slighted by Oklahoma Bombing Fund – 11/28/2012

# BKD gets involved

## › Call to the Chairman of the Board of Trustees of

- Oklahoma City Community Foundation (OCCF)
  - › Trustees for the Oklahoma City Disaster Relief Fund

## › Cleared Conflicts

- BKD has an OKC office; so, we do have relationships there
  - › Questions raised because the Managing Partner there gave \$1,000 to a public school fundraiser where that organization's funds are overseen by OCCF.
  - › Determined by BKD and the client that it did not constitute a conflict. That partner did not work on the investigation.

# BKD gets involved

Phase I: The first phase will consist of an onsite assessment including interviews of key individuals involved in the Disaster Relief Fund and a review of selected documentation. The purpose of this first phase is to gain an understanding of the nature of the claims and make a preliminary assessment of the allegations requiring further investigation and the development of a work plan for the additional work. We anticipate this work will be performed onsite during the first or second week of December 2012. We would consult with you at the conclusion of Phase I. Fees for this phase are estimated to be \$14,500 plus expenses. At the conclusion of Phase I, based upon the information obtained we will present to you a range of possible services and estimated costs to be considered in subsequent phases of our engagement. A mutual determination will be made, and a supplemental engagement letter executed, to memorialize the scope, nature, anticipated services and estimated costs associated with the subsequent phase or phases of the engagement.

# BKD gets involved

- › We advised OCCF that they needed to be ready to “let the chips fall where they may” as a result of our investigation.
- › We received a high level of cooperation.

# The Problem

- › Controversy – who should receive the benefit of funds?
- › How should money be spent? Should survivors be “compensated”?
- › Was the Foundation being a good steward over the fund?
- › Why was there almost \$10 million in the fund? Is that good or bad?
- › More than \$4 million had been set aside for other purposes.
- › Motive by some: Disburse the remaining funds and compensate survivors and families, similar to 9-11 compensation fund.
- › Bad news media coverage.

# Survivors Group

- › Survivors group was asking for review of:
  - how many requests for help were denied;
  - requests for assistance since the fund was established, including all documentation and denial correspondence and reason for denial.
  - Survivors group asked that the needs of all survivors be studied and remaining funds be distributed among them.
  - Survivors group requested a tracing of how requests for assistance were handled since 1995. Foundation officials said they have no database of survivors, no application form for funds and cases are handled individually by case managers.

# Initial Steps

- › Since no documentation exists, set up hotline/email address/contact points for survivors who have been denied coverage to be given the opportunity to tell their story. Document their case and evaluate whether they were denied support and if so, if the denial was appropriate.
- › Quantify the funds set aside for other purposes and verify their use/purpose.
- › Possibly interview former Governor Keating and former Mayor Norick.

# Regarding the 11/18/2012 article

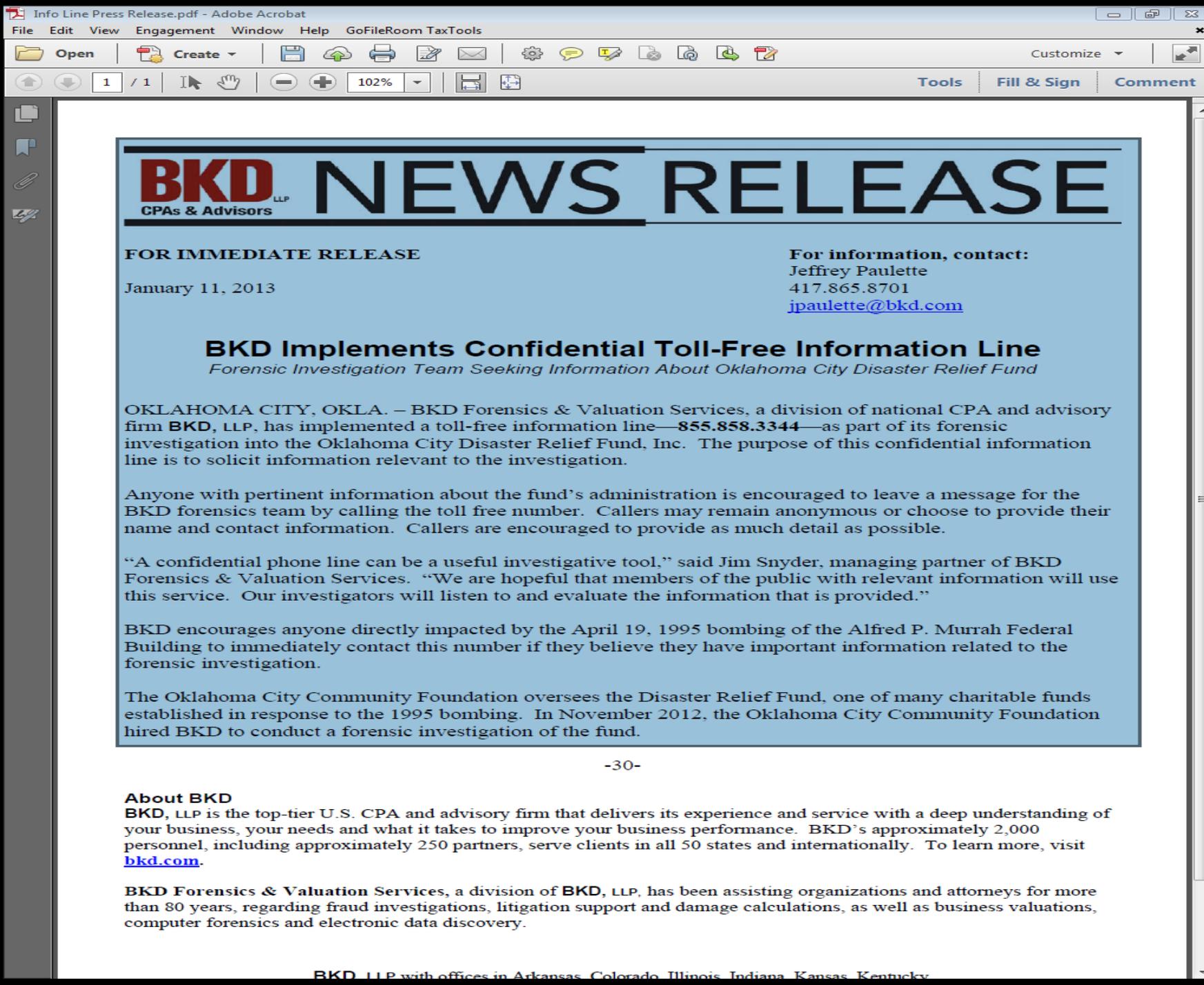
- › “there might be an internal policy limit on total benefits in order for the actuarial projections and investment timing to work.”
- › Foundation officials have not responded to an offer by the Tulsa World to submit signed waivers of confidentiality from survivors who are interviewed.
- › Records show that foundation policies limit the age of recipients to 25 and under.
- › The foundation built an 18,000 square foot office facility, purchasing land for approx. \$200k a few months after trustees reallocated interest earnings from the bombing funds. Foundation states that an administrative fund paid for the facility.
- › Examples of how other funds have paid out funds.
- › Ken Feinberg statements appear to contradict IRS guidance provided to OCCF.

# Other Thoughts Early in the Investigation

- › What if the actuarial projections were too conservative?
- › What options does the foundation have?
- › Trace funds used to buy land and build facility. What interest earnings were reallocated?

# BKD's Approach

- › Highest Priority - Protect the integrity of the investigation
- › Initial interviews of OCCF management
- › Establish and publicize a toll free Information Line
- › Read policies and procedures
- › Analyze IRS guidance
- › Read the history of records (much well-documented)



# NEWS RELEASE

**FOR IMMEDIATE RELEASE**

January 11, 2013

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## **BKD Implements Confidential Toll-Free Information Line**

*Forensic Investigation Team Seeking Information About Oklahoma City Disaster Relief Fund*

OKLAHOMA CITY, OKLA. – BKD Forensics & Valuation Services, a division of national CPA and advisory firm **BKD, LLP**, has implemented a toll-free information line—**855.858.3344**—as part of its forensic investigation into the Oklahoma City Disaster Relief Fund, Inc. The purpose of this confidential information line is to solicit information relevant to the investigation.

Anyone with pertinent information about the fund’s administration is encouraged to leave a message for the BKD forensics team by calling the toll free number. Callers may remain anonymous or choose to provide their name and contact information. Callers are encouraged to provide as much detail as possible.

“A confidential phone line can be a useful investigative tool,” said Jim Snyder, managing partner of BKD Forensics & Valuation Services. “We are hopeful that members of the public with relevant information will use this service. Our investigators will listen to and evaluate the information that is provided.”

BKD encourages anyone directly impacted by the April 19, 1995 bombing of the Alfred P. Murrah Federal Building to immediately contact this number if they believe they have important information related to the forensic investigation.

The Oklahoma City Community Foundation oversees the Disaster Relief Fund, one of many charitable funds established in response to the 1995 bombing. In November 2012, the Oklahoma City Community Foundation hired BKD to conduct a forensic investigation of the fund.

-30-

### **About BKD**

**BKD, LLP** is the top-tier U.S. CPA and advisory firm that delivers its experience and service with a deep understanding of your business, your needs and what it takes to improve your business performance. BKD’s approximately 2,000 personnel, including approximately 250 partners, serve clients in all 50 states and internationally. To learn more, visit [bkd.com](http://bkd.com).

**BKD Forensics & Valuation Services**, a division of **BKD, LLP**, has been assisting organizations and attorneys for more than 80 years, regarding fraud investigations, litigation support and damage calculations, as well as business valuations, computer forensics and electronic data discovery.



# Analysis and Findings

- › Collective Response to Help Those Affected by Bombing
- › How the OCCF Became Involved in Disaster Relief Efforts
- › OCCF Creates the Oklahoma City Disaster Relief Fund, Inc.
  - DRF Governing Documents
- › *IRS Letter Dated August 25, 1995 (Appendix 2)*
- › *No finding of misappropriation or misuse of funds*
- › *Did find survivors who had not used the resources*

# *IRS Letter Dated August 25, 1995*

## *Key Points*

- › Activities of the organization must serve a public rather than a private interest.
- › Persons who are financially unable to care for themselves as a result of sudden or severe or overwhelming financial burden arising from events beyond their control are proper objects of charity because they are considered to be “distressed.” In appropriate circumstances, relieving their distress serves a public rather than a private interest.
- › A “needy” person (as defined under federal tax laws) is someone who lacks the necessities of life essential to physical, mental, or emotional well-being, as a result of poverty or temporary distress. Examples include someone financially impoverished as a result of low income, a person who lacks food or shelter and the means to provide for it, victims of natural disaster, and persons victimized by a civil disaster.
- › Care of a “needy” person under the tax laws includes alleviation or satisfaction of an existing need. Care of the needy must relate to a particular and appropriate need. For example, a need arising from a natural disaster such as temporary housing. However, someone in need may not receive assistance for recreational facilities.

# *IRS Letter Dated August 25, 1995*

## *Key Points*

- › Persons may qualify as distressed even if they would not otherwise qualify as poor. In distressed situations, disaster relief organizations may provide goods and services to victims of disasters such as food, clothing, housing, transportation, medical assistance, or similar necessities without regard to financial need.
- › After immediate critical needs have been met, criteria for providing aid to satisfy long-term needs must be used so that available aid can be directed to the person most in need of it. Complete and appropriate documentation of need is required of persons seeking assistance and documentation should be maintained by the organization to demonstrate the charitable nature of relief efforts.
- › The type of aid that is appropriate to relieve distress in a particular case depends on the individual's needs and the individual's resources. Individuals might be appropriate recipients of short-term assistance, but not long-term assistance. For example, after meeting immediate necessities, a family may not meet the criteria for assistance since they are covered by insurance, have sufficient assets, or can reasonably obtain and repay a loan.

# *IRS Letter Dated August 25, 1995*

## *Key Points*

- › An outright transfer of funds based solely on an individual's involvement in a disaster or without regard to meeting that individual's particular distress or financial needs would result in excessive private benefit.
- › When applying for long-term assistance, it is appropriate to evaluate an applicant's financial condition prior to making a distribution.
- › A “terminating charity can distribute remaining funds after meeting its financial obligation to other qualified charities or to a government for public purposes.”

# Analysis and Findings

- › *IRS Concept of “Indefiniteness”*
- › *No Automatic Right to Charitable Aid*
- › Other Types of Disaster Relief Funds

# Analysis and Findings

- › The DRF is a 501(c)(3) organization under the Internal Revenue Code and is subject to restrictions as to how it can disburse funds.
- › The DRF sought and obtained IRS guidance shortly after its formation. The guidance was provided specifically for the relief efforts after the Oklahoma City bombing. The DRF has relied on this guidance since 1995.
- › A significant portion of the money donated to the DRF was earmarked by donors to address long-term needs. The DRF's processes included vetting requests for assistance and establishing many of the same policies and processes adopted by the RCC in the weeks after the bombing.

# Analysis and Findings

- › Survivors have no automatic rights to aid and this is established by the IRS guidance.
- › The IRS provided additional publicly available guidance after the September 11, 2001, terrorist attacks, which provides further clarity on permissible distributions of disaster relief payments. We found nothing to suggest this changed the way the DRF should have been handling its relief efforts several years after the bombing.
- › Nothing in the governing DRF documents indicates its purpose was to be a compensation fund to be shared among the survivors.
- › The IRS “indefinite class” concept creates some parameters in terms of allocation of funds, which are appropriate to consider. There may be opportunities to seek IRS guidance regarding the precise constraints created by virtue of the “indefinite class” concept. See recommendations at page 40.

# Wrapping It Up?...

Tuesday, February 26, 2013

- › Presented to Board an Overview of our Findings, based on evidence gathered so far.
- › We had a few more interviews to conduct.

# Then...

Thursday, February 28, 2013

- › The client notified us that they had been interviewed by NBC-Rock Center (back in December) and that the program would be airing the next day, Friday, March 1, 2013.

# Not done yet...

Friday, March 1, 2013

## › Interviewed Holly Sweet, Survivor Advocate

- Donors' intentions were for the money to be distributed to the victims for relief of pain and suffering.
- OCCF employees drive nice cars; PJ should be living in a palace.
- Outraged money did not get distributed to the victims/survivors.
- She bought Mrs. Keating's book (more to come).
- Nancy Anthony had open contempt for people who asked for support.
- Only remedy is to distribute the funds and close it.

## Later that evening...

- › NBC's Rock Center with Brian Williams – story on OKC Disaster Relief Fund, March 1, 2013

# The next day OCCF issued a press release

- › We are disappointed the March 1, 2013 episode of "Rock Center with Brian Williams" failed to provide a more balanced approach in their story about the Oklahoma City Disaster Relief Fund. Not only did the news staff fail to document the accuracy of the erroneous claims made in the story but they also excluded footage of individuals who voice support for the administration of the fund (such as former Gov. and Mrs. Keating). Furthermore, they failed to interview even one of the hundreds of others who have received assistance, who are grateful and extremely pleased with how their situation was handled. It is unfortunate that this story and others resulting from the false accusations by a disgruntled few will make it more difficult for our organization and others to assist victims eligible for assistance from disaster relief funds. Stories such as this serve to spread misinformation and suspicion rather than provide the public with an understanding of the actual facts. We would expect news organizations with the credentials and reputation of NBC and Rock Center to provide a more complete and accurate story rather than the sensationalized approach taken in this instance.
- › The Disaster Relief Fund is currently undergoing a voluntary, independent forensic accounting review to address all questions that have been raised. The results of that review are expected to be released and made public in mid to late March 2013. After undergoing the utmost scrutiny from an independent accounting firm, we are even more confident the results of this audit will refute any claims of impropriety and reveal that we have operated the Disaster Relief Fund in accordance with the IRS guidelines, being the best stewards possible of the donated funds which were entrusted to us.
- › It is important for the public to understand that the Oklahoma City Disaster Relief Fund is bound by and has strictly followed guidelines provided by the IRS with regard to fund distributions. As a 501(c)(3) public charity, we must adhere to Treasury Regulations and IRS pronouncements governing disaster relief funds. These regulations and guidance require documentation of need and, if eligible, the possible use of government-funded aid before the fund can assist with unmet needs. A copy of the IRS guidelines outlining how funds should be distributed can be found here. <https://www.occf.org/disasterrelieffund.html>
- › Since 1995, the Oklahoma City Disaster Relief Fund has assisted more than 1,000 individuals - survivors and families of those directly impacted by the Murrah Building bombing. We continue to provide both services and financial assistance to approximately 50 active cases with unmet needs. In addition, 171 students eligible for assistance from the Survivors' Education Fund have received some type of assistance, 90 students have received at least one degree and there are 45 students who are either still in college or are eligible for scholarships through the fund. Our staff is dedicated to helping these individuals and families move forward and has consistently done so in a professional, courteous manner.
- › For additional information including Frequently Asked Questions about the Oklahoma City Disaster Relief Fund, please visit: <https://www.occf.org/disasterrelieffund.html>

# BKD still has work to do...

Monday, March 4, 2013 - We sent letters to Harry Smith and Anna Schechter, Producer of NBC's Rock Center program

We are performing an investigation of the Oklahoma City Disaster Relief Fund, administered by the Oklahoma City Community Foundation. We were engaged by the Oklahoma City Community Foundation's Board of Trustees.

We are aware that you have conducted an investigation over the past several months of the same entity. If you have any information that you have obtained in your investigation that you can share with us, we would welcome it.

We would appreciate a prompt response. Please let us know as soon as possible by contacting Todd Burchett at 210.268.1932 or [tburchett@bkd.com](mailto:tburchett@bkd.com) or Jeff Roberts at 417.865.8701 or [jroberts@bkd.com](mailto:jroberts@bkd.com).

# We still have work to do...

Monday, March 4, 2013

- › Interviewed former Governor Frank Keating
  - Governor's office began receiving money – so they created a fund
  - Never considered requesting federal funds
  - Made “battlefield” decisions at the time (April 1995)
  - Never any disagreements they were aware of (one lawsuit dismissed)
  - Turned to OCCF to have a steward
  - Upset with Rock Center program; was interviewed by them for several hours; they didn't give his side of the story

# We still have work to do...

The next day, Tuesday, March 5, 2013

- › Anna Schechter, Producer called me
  - She was surprised by my inquiry.
  - She elaborated re persons they interviewed.
  - Why was \$4.5 million given to the Memorial – curious choice?
  - Nancy Anthony's husband is a powerful person.
  - Custodial fees seem high.
  - Recommends that I talk with Holly Sweet.

# We still have work to do...

Wednesday, March 6, 2013

## › Interviewed Mrs. Keating

- Donor intent
  - › Nothing like this had ever happened
  - › Federal government did not get involved
  - › Volunteers came in from all over the world
  - › Many agencies kept their funds separate
- Keating Fund started with specific purpose – Education
  - › Goal was \$6.5 million based on actuarial calculations
  - › Needed administration to take politics out of it -> OCCF
- \$1.25 million was raised from her book (all proceeds) – Project Recovery 501(c)(3)

# We still have work to do...

Wednesday, March 6, 2013

## › The Daily Oklahoman runs an article

- OCCF disputed specific comments by survivors in the NBC story
  - › OCCF provided a copy of a thank-you note the daughter wrote to a fund administrator on a graduation announcement, thanking the OCCF for all of their help (contrary to testimony in the news program).
- Governor Frank Keating criticized NBC for spending a half day interviewing him and his wife and then choosing not to broadcast any of their comments.
- And much more...

# So...the next day...

- › We sent letters to Harry Smith and Anna Schecter, Producer

We have been made aware that you may possess certain interview tapes that were not aired in your broadcast on Friday, March 1, 2013, that could be relevant to our ongoing investigation of the Oklahoma City Disaster Relief Fund. This would include portions of interviews with victims and Governor Keating, as well as others. If you are willing to provide the interview tapes for us to consider, we would be most appreciative.

Please let us know whether we can make arrangements to have access to this information. We are willing to come to your office in New York if necessary, to make this as convenient as possible for you. In addition, we have a secure site where you may upload any files that you are willing to share with us at <https://secure.leapfile.com/fts/drop/custom/Index.jsp>.

Thank you for your consideration of this request.

If we could kindly have an answer by March 14, 2013, we would be most appreciative. You may respond to us by contacting Todd Burchett at 210.268.1932 or [tburchett@bkd.com](mailto:tburchett@bkd.com) or Jeff Roberts at 417.865.8701 or [jroberts@bkd.com](mailto:jroberts@bkd.com).

# And...



# Wednesday, March 20, 2013 Report Released with these Findings

- › Donations to the DRF totaled approximately \$14.7 million from April 1995 to December 31, 2012, with money often designated by the donor for a specific purpose (e.g., “for a Memorial” or “for education of children”). Of the original donations, the DRF has paid approximately \$11.2 million to assist over 1,000 survivors and children, to help fund the Oklahoma City National Memorial (these figures exclude amounts received and paid by other charitable organizations who assisted survivors) and to provide case management assistance to survivors.
- › The DRF was one of over 40 agencies who participated in relief efforts. Collectively, the relief efforts were estimated to be approximately \$49 million consisting of numerous organizations and aid from the federal government. The DRF only managed its own funds and not those of other agencies.
- › Investment earnings have been approximately \$10.9 million on the donor contributions invested in the last 17 years.
- › Approximately 50% of the donations received by the DRF were earmarked by donors for education. These education funds were invested by the DRF for the long term in anticipation of the future education needs of the youngest children.

# Findings

- › The DRF's practices and procedures were consistent with IRS guidance for disaster relief. The DRF framed its practices and procedures that exist today based on the guidance provided by the IRS in August 1995.
- › The DRF is continuing to provide support to survivors. It has been active since 1995 and continues to help pay for education and the ongoing needs of numerous survivors.
- › The DRF has funded college and university education costs for approximately 171 students (216 are eligible) totaling \$3.92 million since 1995. There have been 90 degrees completed; some students have completed more than one degree.
- › The governing documents established that the DRF would be a 501(c)(3) charitable organization subjecting it to certain IRS regulations. The DRF governing documents, IRS guidance and donor documentation never suggested the DRF was established to be a fund to be divided among the survivors or others affected by the bombing.

# Findings

- › Some of those alleging the DRF denied them assistance have received thousands of dollars in financial assistance since 1995 from the DRF and other relief agencies. We have analyzed reports of denials of assistance to survivors, discussed them in our report and included them in Exhibit 1.
- › There was a consistent theme of the DRF trying to help some survivors become self-sufficient and not simply serve as a source of ongoing funding, particularly if they had other resources. This practice was consistent with IRS guidance.
- › During our investigation, it became apparent through the BKD Information Line and interviews with survivors that a few had fallen “between the cracks.” The DRF had lost contact with a few survivors and became aware of some not previously known. Some recently contacted the DRF directly to have their case evaluated.
- › The DRF adopted a practice requiring survivors to use other available resources first, such as Medicaid, before using DRF funds to fund a need. This practice in general followed the regulations promulgated by the IRS.
- › We did not find evidence of an outside analysis or study to develop an estimate of future demands on the fund for the future medical costs of critically injured survivors. There was evidence of numerous discussions about assessing long-term planning about how much might be needed in the future. The DRF often took a conservative approach concerned with having funds for long-term needs without ever formally projecting how much that might be. For education funding, there was an outside analysis conducted, which led to the investments that were made of the funds designated for education.

# Findings

- › We interviewed some survivors who lost contact with the DRF or stated that they never knew the DRF existed. In some cases, we found the DRF had made several attempts to reestablish contact with survivors.
- › There has been occasional “agency confusion” over the years where some survivors did not differentiate among the agencies which had been providing aid to them. We saw at least one example where a survivor was receiving counseling assistance from another agency and was suddenly told by that agency there would be no more funds available. A few of the survivors we interviewed expressed frustration over this and not knowing about the DRF and its ability to help after another agency stopped providing assistance.
- › Some of the policies for education funds, particularly graduate student stipends, changed over time, possibly becoming a point of contention for some graduate students who received less than someone else simply by virtue of the timing of their application. Graduate student stipends were added around 1997 as the DRF saw more funds were available than anticipated.
- › In November 2012, the DRF Trustees relaxed the Survivors’ Education Fund policy to allow anyone over 25 to apply for funds if they were ever eligible – e.g., if someone was 25 or younger at the time of the bombing but decided not to attend college then, they could apply for education funds today.
- › The \$4.4 million in funds that were reallocated for long-term use using investment earnings are still available at the OCCF if the DRF should need these funds, except with respect to the \$20,000 discussed below. This reallocation appears to have caused concerns from a donor and public perception standpoint. In particular, the money that was used for disasters outside of the Oklahoma area (\$10,000 for Joplin, Missouri and \$10,000 for Birmingham, Alabama), could be perceived as falling outside of the intent of the donors and the DRF.

# Findings

- › Testing disbursements did not reveal uses of the donations for anything other than their designated purpose. We found the DRF made efforts to ensure disbursements were well supported with documentation.
- › Analysis and inspection of financial records did not indicate any improprieties related to disbursements of funds. Questions raised about DRF funds being used to pay the salary of Nancy Anthony, OCCF's President, are unfounded.
- › We found no evidence in the financial records that DRF funds were used to pay for the OCCF office building or any of its fixtures. We have confirmed with corroborating evidence that the OCCF office building was paid with other OCCF funds.
- › Administrative fees charged by the OCCF are in line with community foundation industry standards.

# Lessons Learned

- › As soon as possible, obtain an understanding of the problem to be solved.
- › Stay focused/don't get distracted by the media.
- › Communicate with the client (and ask the client to communicate with you).
- › Memorialize steps taken in real time
  - Later there could be scrutiny from parties.
  - High profile events receive A LOT of scrutiny.
  - This will help the organization AND the investigation team.
- › Protect the integrity of the investigation.
  - Be bold.
  - Don't apologize for your role.

# Optional Video

# Questions?

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# Thank You!

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