

**CITY OF
CATOOSA**

**ROGERS COUNTY,
OKLAHOMA**

**JULY 1, 2006 THROUGH
OCTOBER 31, 2009**



SPECIAL AUDIT



Oklahoma State Auditor
& Inspector

CITY OF CATOOSA
ROGERS COUNTY, OKLAHOMA
SPECIAL AUDIT REPORT
JULY 1, 2006 THROUGH OCTOBER 31, 2009

This publication is printed and issued by the State Auditor and Inspector as authorized by 74 O.S. 2001, § 227.8 and 74 O.S. 2001, § 3105. Twenty-five copies have been prepared and distributed at a cost of \$77.76. Copies have been deposited with the Publications Clearinghouse of the Oklahoma Department of Libraries.

STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA
State Auditor

MICHELLE R. DAY, ESQ.
Chief Deputy



2300 N. Lincoln Boulevard State Capitol, Room 100 Oklahoma City, OK 73105-4801 Phone (405) 521-3495 Fax (405) 521-3426 www.sai.ok.gov

November 1, 2010

Ms. Rita Lamkin, Mayor
City of Catoosa
P.O. Box 190
Catoosa, Oklahoma 74015

Transmitted herewith is the Special Audit Report of the Office of the City of Catoosa. We performed our special audit in accordance with the requirements of **74 O.S. 2001, § 227.8**.

A report of this type tends to be critical in nature; however, failure to report commendable features in the present accounting and operating procedures of the entity should not be interpreted to mean they do not exist.

The Office of the State Auditor and Inspector is committed to serve the public interest by providing independent oversight and by issuing reports that serve as a management tool to the State. Our goal is to ensure a government, which is accountable to the people of the State of Oklahoma.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our Office during the course of our special audit.

Sincerely,

A handwritten signature in blue ink that reads "Steve Burrage".

Steve Burrage, CPA
State Auditor & Inspector

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CITY OFFICIALS

Rita LamkinMayor
K.C. Fox..... Member (Ward 1)
Sandy Myers Member (Ward 2)
Willie Pruett..... Member (Ward 3)
Fred Williams..... Member (Ward 4)
Cathie Langston Member (Ward 5)
Mike Appel Member (Ward 6)

Judy Scullaw
City Clerk

STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA
State Auditor

MICHELLE R. DAY, ESQ.
Chief Deputy



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Ms. Rita Lamkin, Mayor
City of Catoosa
P.O. Box 190
Catoosa, Oklahoma 74015

Dear Ms. Lamkin:

Pursuant to the Council's request and in accordance with the requirements of **74 O.S. 2001, § 227.8**, we performed a special audit with respect to the City of Catoosa for the period July 1, 2006 through October 31, 2009.

The objectives of our special audit primarily included, but were not limited to, the objectives expressed by the City Council. Our findings related to these procedures are presented in the accompanying report.

Because the above procedures do not constitute an audit in accordance with generally accepted auditing standards, we do not express an opinion on the account balances or financial statements of the City of Catoosa. Further, due to the test nature and other inherent limitations of a special audit report, together with the inherent limitations of any internal control structure, there is an unavoidable risk that some material misstatements may remain undiscovered. This report relates only to the accounts and items specified above and do not extend to any financial statements of the City of Catoosa.

This report is intended solely for the information and use of the City of Catoosa and should not be used for any other purpose. This report is also a public document pursuant to the **Oklahoma Open Records Act (51 O.S. § 24A.1 et seq.)**; and shall be open to any person for inspection and copying.

Sincerely,

A handwritten signature in blue ink that reads "Steve Burrage".

Steve Burrage, CPA
State Auditor & Inspector

November 1, 2010

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INTRODUCTION

The City of Catoosa (“City”) operates under the Strong Mayor-Council form of government provided for by **11 O. S. § 9-101**.

The form of government provided by Sections 9-101 through 9-118 of this title shall be known as the statutory aldermanic form of city government. Cities governed under the statutory aldermanic form shall have all the powers, functions, rights, privileges, franchises and immunities granted, or which may be granted, to cities. Such powers shall be exercised as provided by law applicable to cities under the aldermanic form, or if the manner is not thus prescribed, then in such manner as the governing body may prescribe.

On April 19, 2010, the Catoosa City Council and the Catoosa Public Works Authority (“Authority”) voted to have the State Auditor and Inspector conduct an investigative audit to determine if funds had been misappropriated from the City or Authority.

As a result of the request by the City and Authority, OSAI performed the investigative audit. The results are in the following report.

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BACKGROUND

In August 2009, the Rogers County Drug Task Force informed the Mayor they were investigating members of the Catoosa Police Department for possible involvement in illegal drug activities. As a result, two police department employees were suspended.

On January 7, 2010, law enforcement officials arrived at city hall and arrested the court clerk for drug related offenses. On the same day, the Rogers County Drug Task Force interviewed the City of Catoosa Utilities Clerk, and her husband, a City maintenance employee.

The Catoosa Mayor was provided information related to the interviews and based on the information provided, the utilities clerk and maintenance employee were terminated. The following day the court clerk was also terminated.

Because the court clerk and utilities clerk both held positions with the City and Authority that involved the collection and accounting for cash, the City Council and the Authority Board voted to have the State Auditor conduct an investigative audit to determine if funds had been misappropriated from either of these departments.

I. OBJECTIVE: Determine if there has been a misappropriation of court funds.

BACKGROUND

The Court Clerk is responsible for entering citations (traffic tickets) into a computer system. When a payment is made for the citation, the court clerk issues a hand written receipt and also enters the payment into the computer system.

At the end of each day, the court clerk prepares a “cash drawer report” indicating the amount of cash, checks, and credit card transactions that were made during the day. The cash drawer report is then reconciled to a “receipts journal” which also reflects the total amount of cash, checks, and credit card payments made during the day.

Once the reports are reconciled, the court clerk then gives the cash drawer report and the funds collected to the city treasurer. The city treasurer then combines the court collections with the collections for the city’s general fund and deposits the funds into the general fund, police training fund, and the court assessment fund.

CONDITION

One method used to conceal the misappropriation of money is referred to as a *cash/check replacement* scheme. A cash/check replacement works by inserting checks into a deposit that have not been receipted and then taking the same amount of receipted cash out of the deposit.

The following is an example of how a cash/check replacement scheme works:

One person comes to city hall and pays \$100.00 for a traffic citation. Because the person is actually present at city hall making the payment, a receipt for \$100.00 cash is written. A second person also paid a \$100.00 traffic citation by mailing a money order to city hall. Because the money order arrived in the mail, the clerk chooses to not issue a receipt. The clerk can now remove the \$100.00 cash and replace it with the unreceipted money order. The deposit amount remains \$100.00 but now the cash/check composition is different. Instead of \$100.00 cash, the deposit is now \$100.00 in checks.

When we reviewed the cash drawer reports and the receipts journal, we found that total collections for the day agreed. However, the composition of cash and check amounts did not agree.

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For example, the April 29, 2009 cash drawer report shows the collection of \$365.00 cash and \$475.00 in checks totaling \$840.00. However, the receipts journal for the same day shows the collection of \$464.00 cash and \$376.00 in checks, also totaling \$840.00. The cash drawer report indicates \$99.00 more in checks collected and \$99.00 less in cash collected than the corresponding receipts journal.

When we began comparing the cash/check compositions of the cash drawer reports to the court receipts journals, we noted discrepancies in the cash/check composition as far back as July 2006. In order to determine if the discrepancies were in fact a cash check replacement scheme, we obtained records from the city's bank including copies of all of the checks and money orders that comprised the deposit.

With the deposit information from the bank we were able to identify a cash/check replacement scheme that had remained undetected for over three years.

The cash/check replacement scheme appears to have been carried out primarily by voiding traffic citations and then inserting the checks and money orders from the voided citations into the deposits while removing a corresponding amount of cash from the deposit. For example:

- The May 27, 2009 receipts journal shows \$248.00 cash and \$89.00 in money orders were receipted. The corresponding cash drawer report shows the collection of \$139.00 cash and \$198.00 in checks/money orders. There was a \$109.00 difference between the cash and check composition. From the deposit sources we found a money order for \$109.00 indicating payment for citation #87072. The payment was not listed on the receipts journal. We obtained a copy of the citation which included the handwritten notation "VOID." The citation was also voided in the court clerk's computer system.
- The June 2, 2009 receipts journal shows \$307.00 cash and \$327.00 in money orders were receipted. The corresponding cash drawer report shows the collection of \$198.00 cash and \$436.00 in checks/money orders. There was a \$109.00 difference between the cash and check composition. From the deposit sources we found a money order for \$109.00 indicating payment on citation #090076. The payment was not listed on the receipts journal. We obtained a copy of the citation which included the handwritten notation "VOID."

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The citation was also voided in the court clerk's computer system.

We judgmentally selected twenty-five (25) instances where it appeared a check or money order had been inserted into a deposit and a corresponding amount of cash had been removed. We found in twenty-four (24) of the twenty-five (25) cases, the citation had been voided in the court clerk's computer system. The only exception was a citation that had been noted as "Dismissed; showed proof of ins. before ct. date."

CITY OF CATOOSA MUNICIPAL COURT		47768
RECEIVED FROM <u>Lenin Fuentes</u>		DATE <u>1-9-07</u>
<u>Security</u> <u>177.00</u> DOLLARS		
FOR <u># 073535</u>		
AMOUNT OF ACCOUNT	<u>177.00</u>	<input type="checkbox"/> CASH
THIS PAYMENT	<u>177.00</u>	<input type="checkbox"/> CHECK
BALANCE DUE	<u>17.00</u>	<input checked="" type="checkbox"/> M.O.
<i>Thank You</i>		

In some cases it appeared multiple citations were issued to the same person who paid for them with a separate money order for each citation. We found instances where the second money order was not included in the received amount. For example, on January 8, 2007, a receipt was issued to Lenin Fuentes in the amount of \$77.00.

The receipts journal for January 8, 2007, indicates the collection of \$1,266.00 cash and \$604.00 in checks and money orders. The corresponding cash drawer report indicates the collections as \$1,169.00 cash and \$701.00 checks and money orders, a difference in collections of \$97.00.

The deposit made the following day, January 9, 2007, included two (2) money orders for Lenin Fuentes, one in the amount of \$77.00 and a second money order in the amount of \$97.00. Both money orders indicated the payments were for traffic citations.

The court clerk's computer system indicates Fuentes was issued two (2) citations, one for not having an operator's license and a second for failure to carry insurance verification. The computer system reflects a payment of \$77.00 for the driver's license violation. The computer system reflects the violation related to not having insurance verification was "dismissed" and indicates that had the citation been paid the amount would have been \$97.00.

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CITY OF CATOOSA
MUNICIPAL COURT

51488

DATE 12/7/07

RECEIVED FROM Christopher Troxell \$ 237.00

FOR # 79567, # 79569, # 79570

AMOUNT OF ACCOUNT 237.00
THIS PAYMENT 237.00
BALANCE DUE

CASH
 CHECK
 M.O.

BY Christopher Troxell

Thank You

On December 7, 2007, a receipt was issued to Christopher Troxell in the amount of \$237.00. The receipt indicates the payment was for citations 79567, 79569, and 79570.

The receipts journal for December 7, 2007, indicates the collection of \$495.00 cash and \$435.00 in checks and money orders. The corresponding cash drawer report indicates the collection as \$336.00 cash and \$594.00 checks and money orders, a cash composition difference of \$159.00.

The deposit made on December 10, 2007, included four money orders from Troxell. We determined three (3) of the four (4) money orders, each for \$79.00, had been receipted in the receipts journal. A fourth money order in the amount of \$159.00 was not receipted.

The court clerk's computer system indicates three (3) of the four (4) citations were paid and the fourth citation #79568 was voided.

In addition to the cash/check replacement scheme, we also identified a second method used to conceal the misappropriation of funds, under-receipting. An *under-receipting* scheme can be accomplished by writing a receipt for an amount less than the actual amount being received.

The following is an example of how an *under-receipting* scheme works:

One person comes to city hall and pays \$100.00 for a traffic citation. Because the person is actually present at city hall making the payment, a receipt for \$100.00 cash is written. A second person also paid a \$100.00 traffic citation by mailing a money order to city hall. Because the money order arrived in the mail the clerk writes the receipt for \$50.00 rather than \$100.00. The clerk can then take \$50.00 cash from the deposit and the totals will match although the cash/check composition will now be incorrect.

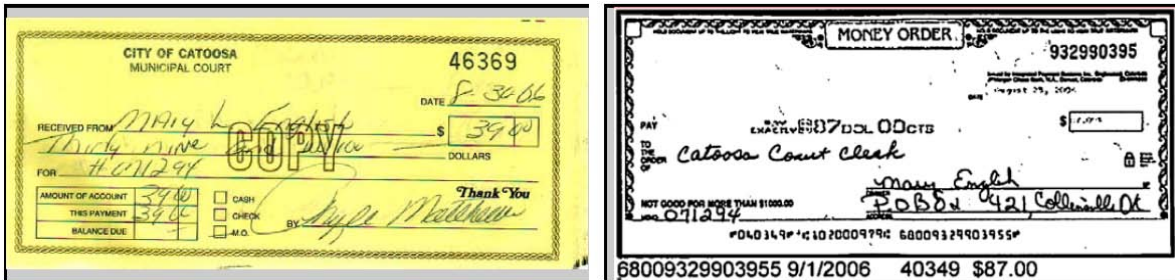
On October 9, 2006, a receipt was issued to Tina Durossett in the amount of \$39.00. The following day, October 10, 2006, a deposit was made which included a money order from Tina Durossett in the amount of \$77.00, a difference of \$38.00. Both the receipt and the money order reference citation #70680.

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The court clerk's computer system indicates citation #70680 was dismissed with the payment of \$39.00 court costs.

On August 30, 2006, a receipt was issued to Mary English in the amount of \$39.00. On September 1, 2006, a deposit was made which included a money order from Mary English in the amount of \$87.00, a difference of \$48.00. Both the receipt and the citation reference citation #71294.



The court clerk's computer system indicates citation #71294 was dismissed with the payment of \$39.00 court costs.

We judgmentally selected twenty-five (25) cases where there appeared to be under-receipting to determine the amount of under-receipting and who signed the receipts. In all twenty-five (25) cases, the receipts were issued by former Court Clerk Phyllis Mathews. Images of the twenty-five (25) receipts and corresponding deposit items are included with this report as Attachments A-1 through A-5.

The City Treasurer provided us a listing of all refunds related to traffic citations. Between July 1, 2005 and June 30, 2010, the City had issued twelve (12) refunds for traffic citations. Five (5) of the refunds occurred prior to or after our audit period. Two (2) refunds were related to credit card payments which were not a part of our testing procedures. Of the remaining five (5), we were able to determine the original payments

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made and later refunded were not related to the voided or under-receipted citations noted in our findings.

Between July 1, 2006 and October 31, 2009, a total of \$48,095.00 appears to have been misappropriated from the court fund by means of the check replacement scheme and/or the under-receipting scheme. The following table reflects the shortage amounts for each fiscal year.

FY 09-10		FY 08-09		FY 07-08		FY 06-07	
Month	Shortage	Month	Shortage	Month	Shortage	Month	Shortage
7/2009	\$1,274.00	7/2008	\$2,563.00	7/2007	\$993.00	7/2006	\$334.00
8/2009	\$1,076.00	8/2008	\$1,540.00	8/2007	\$1,279.00	8/2006	\$66.00
9/2009	\$614.00	9/2008	\$3,040.00	9/2007	\$1,036.00	9/2006	\$399.00
10/2009	\$178.00	10/2008	\$3,147.00	10/2007	\$1,401.00	10/2006	\$959.00
		11/2008	\$418.00	11/2007	\$1,632.00	11/2006	\$433.00
		12/2008	\$2,108.00	12/2007	\$1,497.00	12/2006	\$253.00
		1/2009	\$2,107.00	1/2008	\$1,962.00	1/2007	\$178.00
		2/2009	\$1,212.00	2/2008	\$1,486.00	2/2007	\$337.00
		3/2009	\$943.00	3/2008	\$1,965.00	3/2007	\$240.00
		4/2009	\$912.00	4/2008	\$1,746.00	4/2007	\$626.00
		5/2009	\$954.00	5/2008	\$1,869.00	5/2007	\$329.00
		6/2009	\$1,608.00	6/2008	\$2,326.00	6/2007	\$1,055.00
FY Total	\$3,142.00	FY Total	\$20,552.00	FY Total	\$19,192.00	FY Total	\$5,209.00
						Total	\$48,095.00

FY 08-09	
7/2008	\$2,563.00
8/2008	\$1,540.00
9/2008	\$3,040.00
10/2008	\$3,147.00
11/2008	\$418.00
12/2008	\$2,108.00
1/2009	\$2,107.00
2/2009	\$1,212.00
3/2009	\$943.00
4/2009	\$912.00
5/2009	\$954.00
6/2009	\$1,608.00
FY Total	\$20,552.00

During the 2009 fiscal year, we noted the shortages averaged about \$1,712.00 per month. In November 2008, the shortages dropped to under \$500.00 (shown in the table at left).

During October we found shortages occurred on eighteen days during the month. During December we found shortages had occurred on sixteen days of the month.

When we examined the month of November we found shortages had occurred on only four days during the month. We obtained time records for former Court Clerk Phyllis Mathews and determined Mathews had only worked seven full days during the month. The four days shortages occurred corresponded with the days Mathews had worked.

The former court clerk declined to be interviewed.

On September 14, 2010, we met with the attorney who is representing former Court Clerk Phyllis Mathews. We discussed our concerns with Mathews' attorney, and asked if we could go over these concerns in an

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interview with her. The attorney stated he would have to decline our request to interview his client.

Lack of internal controls/oversight.

The lack of proper reconciliation procedures, combined with the lack of internal controls over the court fund, has allowed an apparent embezzlement of court funds to go undetected for several years. Although the court clerk provided the city treasurer with a cash drawer report indicating the total amounts collected during the day, the cash drawer report itself was insufficient to provide proper internal controls or oversight.

The court clerk would issue handwritten receipts and then enter those receipts into a computer system which produced a receipts journal containing the same information as the receipts. Even a passing comparison of the receipts journal to the cash drawer report would have revealed variances in the amounts of cash and check being reported as collected.

In addition to the lack of financial oversight, the city also had no accountability over traffic citations. The lack of accountability for traffic citations allowed payments to be received for traffic citations which were then voided or dismissed and the funds misappropriated.

RECOMMENDATIONS: We recommend the city implement procedures requiring the independent reconciliation of funds collected and receipts issued. The procedures should include the reconciliation of the handwritten receipts to the receipts journal as well as reconciling the receipts journal to the cash drawer report.

We also recommend the city implement sufficient internal controls to provide for a periodic accounting of all traffic citations issued, including a review and accounting of all traffic citations voided, dismissed, or otherwise reduced.

We have provided a copy of this report to the district attorney for any additional actions that may be necessary.

II. OBJECTIVE: Determine if there has been a misappropriation of utility funds.

CONDITIONS We reviewed posting reports and transfer journals for April 1, 2009 through April 30, 2009, as well as August 1, 2009 through August 31, 2009. The purpose of our review was to determine if secondary posting reports were being created and destroyed, and to determine if any variances existed between the posting reports and the transfer journals. We found no notable exceptions.

In addition to comparing posting reports, we also compared the amounts of cash and checks being deposited to the amounts being reported as collected. We found no notable exceptions. We also traced the totals reflected on the transfer journals to actual deposits with no notable exceptions.

We judgmentally selected twenty-five (25) customers who paid by cash and obtained account histories for those customers in order to identify if any questionable credits and/or adjustments were being made to the accounts. Again, we found no notable exceptions.

RECOMMENDATIONS: No recommendation necessary.

DISCLAIMER Throughout this report there are numerous references to state statutes and legal authorities, which appear to be potentially relevant to issues raised by the City Council and reviewed by this Office. The State Auditor and Inspector has no jurisdiction, authority, purpose or intent by the issuance of this report to determine the guilt, innocence, culpability or liability, if any, of any person or entity for any act, omission, or transaction reviewed and such determinations are within the exclusive jurisdiction of regulatory, law enforcement, and judicial authorities designated by law.

The inclusion of cites to specific statutes or other authorities within this report does not, and is not intended to, constitute a determination or finding by the State Auditor and Inspector that the City of Catoosa or any of the individuals named in this report or acting or acting on behalf of the City of Catoosa has violated any statutory requirements or prohibition imposed by law. All cites and/or references to specific legal provisions are included within this report for the sole purpose of enabling the Administration and other interested parties to review and consider the

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cited provisions, independently ascertain whether or not the City of Catoosa's policies, procedures or practices should be modified or discontinued, and to independently evaluate whether or not the recommendations made by this Office should be implemented.

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Attachment A-1

<p style="text-align: center;">CITY OF CATOOSA MUNICIPAL COURT</p> <p style="text-align: right;">45615</p> <p>DATE <u>7/6/06</u></p> <p>RECEIVED FROM <u>Linda Gault</u> \$ <u>117.00</u></p> <p>FOR # <u>064002</u></p> <p>AMOUNT OF ACCOUNT <u>117.00</u> <input type="checkbox"/> CASH THIS PAYMENT <u>117.00</u> <input type="checkbox"/> CHECK BALANCE DUE <input checked="" type="checkbox"/> M.O.</p> <p style="text-align: right;">Thank You By <u>Shylle Matthews</u></p> <p style="text-align: center; font-size: 2em; opacity: 0.5;">COPY</p>	<p style="text-align: center;">HILLCREST FEDERAL CREDIT UNION CASHIERS CHECK</p> <p style="text-align: right;">214170</p> <p>DATE <u>07/05/06</u> AMOUNT <u>*****234.00</u></p> <p>PAY TO THE ORDER OF <u>COURT CLERK</u> TWO HUNDRED THIRTY-FOUR AND 00/100 DOLLARS</p> <p style="text-align: right;">P. O. BOX 190 CATOOSA, OK 74015</p> <p style="text-align: right;">\$234.00</p> <p>25930184 7/7/2006 214170 \$234.00</p>
<p style="text-align: center;">CITY OF CATOOSA MUNICIPAL COURT</p> <p style="text-align: right;">45627</p> <p>DATE <u>7/20/06</u></p> <p>RECEIVED FROM <u>Thilly Matthews</u> \$ <u>39.00</u></p> <p>FOR # <u>072422</u></p> <p>AMOUNT OF ACCOUNT <u>39.00</u> <input type="checkbox"/> CASH THIS PAYMENT <u>39.00</u> <input type="checkbox"/> CHECK BALANCE DUE <input checked="" type="checkbox"/> M.O.</p> <p style="text-align: right;">Thank You By <u>Shylle Matthews</u></p> <p style="text-align: center; font-size: 2em; opacity: 0.5;">COPY</p>	<p style="text-align: center;">UNITED STATES POSTAL SERVICE POSTAL MONEY ORDER</p> <p style="text-align: right;">9297686384</p> <p>YEAR MONTH DAY <u>2006-07-06</u> POST OFFICE <u>741041</u> U.S. DOLLARS AND CENTS <u>39.00</u></p> <p>AMOUNT <u>NINETY SEVEN DOLLARS & 00¢</u></p> <p>PAY TO <u>Court Clerk</u> NEGOTIABLE ONLY IN THE U.S. AND POSSESSIONS ADDRESS <u>P.O. Box 190 Catoosa OK 74015</u> ADDRESS <u>5027 E 41st Tulsa OK 74112</u></p> <p>9297686384 7/10/2006 \$97.00</p>
<p style="text-align: center;">CITY OF CATOOSA MUNICIPAL COURT</p> <p style="text-align: right;">45789</p> <p>DATE <u>7-19-06</u></p> <p>RECEIVED FROM <u>Margaret Cuevas Buena</u> \$ <u>126.00</u></p> <p>FOR # <u>070432</u></p> <p>AMOUNT OF ACCOUNT <u>126.00</u> <input type="checkbox"/> CASH THIS PAYMENT <u>126.00</u> <input type="checkbox"/> CHECK BALANCE DUE <input checked="" type="checkbox"/> M.O.</p> <p style="text-align: right;">Thank You By <u>Shylle Matthews</u></p> <p style="text-align: center; font-size: 2em; opacity: 0.5;">COPY</p>	<p style="text-align: center;">WESTERN UNION MONEY ORDER INTEGRATED PAYMENT SYSTEMS, INC. - ISSUER</p> <p style="text-align: right;">08-536728499</p> <p>DATE <u>07/20/06</u> AMOUNT <u>126.00</u></p> <p>PAY EXACTLY <u>ONE HUNDRED EIGHTY-FOUR DOLLARS AND NO CENTS</u></p> <p>PAY TO THE ORDER OF <u>COURT CLERK</u> PAYMENT FOR ACCT #</p> <p>10085367284991 7/20/2006 \$184.00</p>
<p style="text-align: center;">CITY OF CATOOSA MUNICIPAL COURT</p> <p style="text-align: right;">46356</p> <p>DATE <u>8/29/06</u></p> <p>RECEIVED FROM <u>Kevin W. Brock</u> \$ <u>154.00</u></p> <p>FOR # <u>070954</u></p> <p>AMOUNT OF ACCOUNT <u>154.00</u> <input type="checkbox"/> CASH THIS PAYMENT <u>154.00</u> <input type="checkbox"/> CHECK BALANCE DUE <input checked="" type="checkbox"/> M.O.</p> <p style="text-align: right;">Thank You By <u>Shylle Matthews</u></p> <p style="text-align: center; font-size: 2em; opacity: 0.5;">COPY</p>	<p style="text-align: center;">UNITED STATES POSTAL SERVICE POSTAL MONEY ORDER</p> <p style="text-align: right;">10052992146</p> <p>YEAR MONTH DAY <u>2006-08-28</u> POST OFFICE <u>741361</u> U.S. DOLLARS AND CENTS <u>154.00</u></p> <p>AMOUNT <u>ONE HUNDRED FIFTY FOUR DOLLARS & 00¢</u></p> <p>PAY TO <u>Court Clerk</u> NEGOTIABLE ONLY IN THE U.S. AND POSSESSIONS ADDRESS <u>P.O. Box 190 Catoosa OK 74015</u> ADDRESS <u>7409 S Yale Apt 6 Tulsa OK 74136</u></p> <p>10052992146 8/30/2006 \$154.00</p>
<p style="text-align: center;">CITY OF CATOOSA MUNICIPAL COURT</p> <p style="text-align: right;">46369</p> <p>DATE <u>9-30-06</u></p> <p>RECEIVED FROM <u>MARY L Gault</u> \$ <u>39.00</u></p> <p>FOR # <u>071297</u></p> <p>AMOUNT OF ACCOUNT <u>39.00</u> <input type="checkbox"/> CASH THIS PAYMENT <u>39.00</u> <input type="checkbox"/> CHECK BALANCE DUE <input checked="" type="checkbox"/> M.O.</p> <p style="text-align: right;">Thank You By <u>Shylle Matthews</u></p> <p style="text-align: center; font-size: 2em; opacity: 0.5;">COPY</p>	<p style="text-align: center;">MONEY ORDER</p> <p style="text-align: right;">932990395</p> <p>DATE <u>09/29/06</u> AMOUNT <u>39.00</u></p> <p>PAY TO <u>Catoosa Court Clerk</u></p> <p>NOT GOOD FOR MORE THAN \$1000.00</p> <p>68009329903955 9/1/2006 40349 \$87.00</p>

CITY OF CATOOSA
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Attachment A-2

CITY OF CATOOSA MUNICIPAL COURT 46461
DATE 9/8/06
RECEIVED FROM Linda S. Hall \$ 390
Linda S. Hall DOLLARS
FOR # 070872
AMOUNT OF ACCOUNT 390 CASH
THIS PAYMENT 390 CHECK
BALANCE DUE 0 M.O.
BY Shirley Matthews Thank You

UNITED STATES POSTAL SERVICE POSTAL MONEY ORDER
10424251618 2006-09-07 740700 U.S. DOLLARS AND CENTS
97.00
NINETY SEVEN DOLLARS & 00c
COUNT CLERK
P.O. BOX 1915
CATOOSA, OK 74015
TICKET # 070872
100000800 10424251618
10424251618 9/11/2006 \$97.00

CITY OF CATOOSA MUNICIPAL COURT 46561
DATE 9/14/06
RECEIVED FROM Casale, Françoise \$ 390
Shirley Matthews DOLLARS
FOR # 090971
AMOUNT OF ACCOUNT 390 CASH
THIS PAYMENT 390 CHECK
BALANCE DUE 0 M.O.
BY Shirley Matthews Thank You

WESTERN UNION MONEY ORDER INTEGRATED PAYMENT SYSTEMS INC. - ISSUER
08-491127385
ACCT 076047 DATE 09/12/06
THE 1834 OF 08/491127385 LOCATION 000567
77.00
PAY EXACTLY SEVENTY-SEVEN DOLLARS AND NO CENTS SEVENTEEN
COUNT CLERK
501 E. 32nd PL TULSA, OK 74135
102100400 40084911273855
40084911273855 9/15/2006 \$77.00

CITY OF CATOOSA MUNICIPAL COURT 46615
DATE 9/21/06
RECEIVED FROM Steven F. Hall \$ 390
Shirley Matthews DOLLARS
FOR # 071350
AMOUNT OF ACCOUNT 390 CASH
THIS PAYMENT 390 CHECK
BALANCE DUE 0 M.O.
BY Shirley Matthews Thank You

WESTERN UNION MONEY ORDER INTEGRATED PAYMENT SYSTEMS INC. - ISSUER
QuikTrip 08-542835328
ACCT 813044 DATE 09/18/06
THE 1834 OF 08/542835328 LOCATION 000601
97.00
PAY EXACTLY NINETY-SEVEN DOLLARS AND NO CENTS SEVENTEEN
COUNT CLERK
501 E. 32nd PL TULSA, OK 74135
102100400 40085428353285
40085428353285 9/22/2006 \$97.00

CITY OF CATOOSA MUNICIPAL COURT 46639
DATE 9/22/06
RECEIVED FROM Michael S. Walker \$ 390
Shirley Matthews DOLLARS
FOR # 080115
AMOUNT OF ACCOUNT 390 CASH
THIS PAYMENT 390 CHECK
BALANCE DUE 0 M.O.
BY Shirley Matthews Thank You

MONEY ORDER 933009156
September 20, 2006
\$77.00
PAY TO THE ORDER OF
Court Clerk
City of Catoosa, P.O. Box 1915
PA BOX 2411 TULSA OK 74101
68009330091560 40349 77.00
68009330091560 9/25/2006 40349 \$77.00

CITY OF CATOOSA MUNICIPAL COURT 46800
DATE 10/5/06
RECEIVED FROM Tom N. Williams \$ 390
Shirley Matthews DOLLARS
FOR # 072335
AMOUNT OF ACCOUNT 390 CASH
THIS PAYMENT 390 CHECK
BALANCE DUE 0 M.O.
BY Shirley Matthews Thank You

WESTERN UNION MONEY ORDER INTEGRATED PAYMENT SYSTEMS INC. - ISSUER
***PAY-EXACTLY \$77.00 08-566422201
ACCT 402192 DATE 10/03/06
THE 1834 OF 08/566422201 LOCATION 000546
77.00
PAY EXACTLY SEVENTY-SEVEN DOLLARS AND NO CENTS SEVENTEEN
COUNT CLERK
102100400 40085664222018
40085664222018 10/6/2006 \$77.00

CITY OF CATOOSA
ROGERS COUNTY, OKLAHOMA
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Attachment A-3

<p style="text-align: center;">CITY OF CATOOSA MUNICIPAL COURT</p> <p style="text-align: right;">46836</p> <p>RECEIVED FROM <u>Tina C Durossette</u> DATE <u>10/9/06</u> <u>Thru nine</u> \$ <u>390</u> FOR # <u>670680</u> DOLLARS</p> <p>AMOUNT OF ACCOUNT <u>590</u> <input type="checkbox"/> CASH THIS PAYMENT <u>390</u> <input type="checkbox"/> CHECK BALANCE DUE <u>200</u> <input type="checkbox"/> M.O.</p> <p style="text-align: right;">BY <u>Shylle Matthews</u> Thank You</p> <p style="text-align: center; font-size: 2em; opacity: 0.5;">COPY</p>	<p style="text-align: center;">UNITED STATES POSTAL SERVICE POSTAL MONEY ORDER</p> <p>SERIAL NUMBER: 10423770557 YEAR, MONTH, DAY: 2006-10-06 POST OFFICE: 744010 U.S. DOLLARS AND CENTS: 77.00 SEVENTY SEVEN DOLLARS & 00¢</p> <p>PAY TO: <u>City of Catoosa</u> NEGOTIABLE ONLY IN THE U.S. AND POSSESSIONS ADDRESS: <u>P.O. Box 190</u> FROM: <u>Tina Durossette</u> <u>Catoosa, OK 74015</u> ADDRESS: <u>2000 Fremont</u> <u>Muskogee, OK 74401</u></p> <p>10423770557 10/10/2006 \$77.00</p>
<p style="text-align: center;">CITY OF CATOOSA MUNICIPAL COURT</p> <p style="text-align: right;">46921</p> <p>RECEIVED FROM <u>Robert C Bone</u> DATE <u>10/12/06</u> <u>Eighty five</u> \$ <u>1170</u> FOR # <u>670680</u> DOLLARS</p> <p>AMOUNT OF ACCOUNT <u>1170</u> <input type="checkbox"/> CASH THIS PAYMENT <u>1170</u> <input type="checkbox"/> CHECK BALANCE DUE <u>0</u> <input type="checkbox"/> M.O.</p> <p style="text-align: right;">BY <u>Shylle Matthews</u> Thank You</p> <p style="text-align: center; font-size: 2em; opacity: 0.5;">COPY</p>	<p style="text-align: center;">UNITED STATES POSTAL SERVICE POSTAL MONEY ORDER</p> <p>SERIAL NUMBER: 10424185446 YEAR, MONTH, DAY: 2006-10-11 POST OFFICE: 743460 U.S. DOLLARS AND CENTS: 117.00 ONE HUNDRED SEVENTEEN DOLLARS & 00¢</p> <p>PAY TO: <u>Court Clerk</u> NEGOTIABLE ONLY IN THE U.S. AND POSSESSIONS ADDRESS: <u>P.O. Box 190</u> FROM: <u>B00Prine 1</u> <u>Catoosa, OK 74015</u> ADDRESS: <u>144322 Hwy 362 Road</u> <u>V. 1/2 m. of 74301</u></p> <p>10424185446 10/13/2006 \$117.00</p>
<p style="text-align: center;">CITY OF CATOOSA MUNICIPAL COURT</p> <p style="text-align: right;">47042</p> <p>RECEIVED FROM <u>William R. Hart</u> DATE <u>10/24/06</u> <u>Thru nine</u> \$ <u>390</u> FOR # <u>672001</u> DOLLARS</p> <p>AMOUNT OF ACCOUNT <u>390</u> <input type="checkbox"/> CASH THIS PAYMENT <u>390</u> <input type="checkbox"/> CHECK BALANCE DUE <u>0</u> <input type="checkbox"/> M.O.</p> <p style="text-align: right;">BY <u>Shylle Matthews</u> Thank You</p> <p style="text-align: center; font-size: 2em; opacity: 0.5;">COPY</p>	<p style="text-align: center;">RETAILERS EXPRESS MONEY ORDER COMPANY 1-888-263-3643</p> <p style="text-align: right;">56214015</p> <p style="text-align: center;">MONEY ORDER</p> <p>175 56214015 10/16/2006</p> <p>PAY TO: <u>Court Clerk</u> NEGOTIABLE ONLY IN THE U.S. AND POSSESSIONS <u>Retailers Express</u> FROM: <u>56214015</u> <u>1541 E 151st St</u> ADDRESS: <u>Catoosa, OK 74015</u></p> <p>83056214015 10/25/2006 \$87.00</p>
<p style="text-align: center;">CITY OF CATOOSA MUNICIPAL COURT</p> <p style="text-align: right;">47051</p> <p>RECEIVED FROM <u>Janel S. Smith</u> DATE <u>10/24/06</u> <u>Thru nine</u> \$ <u>390</u> FOR # <u>671800</u> DOLLARS</p> <p>AMOUNT OF ACCOUNT <u>390</u> <input type="checkbox"/> CASH THIS PAYMENT <u>390</u> <input type="checkbox"/> CHECK BALANCE DUE <u>0</u> <input type="checkbox"/> M.O.</p> <p style="text-align: right;">BY <u>Shylle Matthews</u> Thank You</p> <p style="text-align: center; font-size: 2em; opacity: 0.5;">COPY</p>	<p style="text-align: center;">WAL-MART Money Order</p> <p style="text-align: right;">10/22/2006</p> <p>56018889400</p> <p>PAY TO: <u>Court Clerk</u> NEGOTIABLE ONLY IN THE U.S. AND POSSESSIONS <u>Jan Vick (Jan Shell)</u> FROM: <u>56018889400</u> <u>15000 S. Oklahoma Tulsa, OK 74107</u></p> <p>56018889400 10/25/2006 \$97.00</p>
<p style="text-align: center;">CITY OF CATOOSA MUNICIPAL COURT</p> <p style="text-align: right;">47181</p> <p>RECEIVED FROM <u>Robert L. Ott</u> DATE <u>11/9/06</u> <u>Thru nine</u> \$ <u>390</u> FOR # <u>67054</u> DOLLARS</p> <p>AMOUNT OF ACCOUNT <u>390</u> <input type="checkbox"/> CASH THIS PAYMENT <u>390</u> <input type="checkbox"/> CHECK BALANCE DUE <u>0</u> <input type="checkbox"/> M.O.</p> <p style="text-align: right;">BY <u>Shylle Matthews</u> Thank You</p> <p style="text-align: center; font-size: 2em; opacity: 0.5;">COPY</p>	<p style="text-align: center;">MONEY ORDER</p> <p style="text-align: right;">933008264</p> <p>5860933008264</p> <p>PAY TO: <u>Court Clerk</u> NEGOTIABLE ONLY IN THE U.S. AND POSSESSIONS <u>Catoosa, OK</u> FROM: <u>R. L. Ott</u> <u>1594 Clemons, OK 74018</u></p> <p>5860933008264 11/9/2006 40349 \$117.00</p>

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Attachment A-4

CITY OF CATOOSA
MUNICIPAL COURT

47223

RECEIVED FROM Michael B. Hunter DATE 11/13/06
Theresa Ann Hunter \$ 390
 FOR # 073152 DOLLARS

AMOUNT OF ACCOUNT 390 CASH
 THIS PAYMENT 390 CHECK
 BALANCE DUE 0 M.O.

Thank You
By Angie Matthews

WESTERN UNION MONEY ORDER INTEGRATED PAYMENT SYSTEMS, INC. - ISSUER

08-56610965

AGENT 002191 DATE 111006
 TIME 1243 01
 085661096534 LOCATION 002545 # 1 42 SEES

PAY EXACTLY SEVENTY-FOUR DOLLARS AND NO CENTS SEVENTEENTHS

PAY TO THE ORDER OF Court Clerk

103 N. W. 1st St. Catoosa, Okla Michael B. Hunter

⑆102100400⑆ 40085661096534⑆

40085661096534 11/14/2006 \$74.00

CITY OF CATOOSA
MUNICIPAL COURT

47251

RECEIVED FROM Tyler Hickman DATE 11-14-06
Theresa Ann Hunter \$ 390
 FOR # 072641 DOLLARS

AMOUNT OF ACCOUNT 390 CASH
 THIS PAYMENT 390 CHECK
 BALANCE DUE 0 M.O.

Thank You
By Angie Matthews

MONEY ORDER

933022221

PAY TO THE ORDER OF CATOOSA COURT CLERK

TYLER HICKMAN
3544 E 46TH ST, TULSA, OK 74135

⑆040349⑆⑆102000979⑆ 68009330222213⑆

68009330222213 11/15/2006 40349 \$97.00

CITY OF CATOOSA
MUNICIPAL COURT

47328

RECEIVED FROM Mark Tech DATE 11/21/06
Theresa Ann Hunter \$ 174
 FOR # 071920 DOLLARS

AMOUNT OF ACCOUNT 174 CASH
 THIS PAYMENT 174 CHECK
 BALANCE DUE 0 M.O.

Thank You
By Angie Matthews

WESTERN UNION MONEY ORDER INTEGRATED PAYMENT SYSTEMS, INC. - ISSUER

08-585716540

AGENT 013096 DATE 111806
 TIME 1748 01
 08087165404 LOCATION 000013 1 74 SEES

PAY EXACTLY ONE HUNDRED SEVENTY-FOUR DOLLARS AND NO CENTS SEVENTEENTHS

PAY TO THE ORDER OF Court Clerk

4510 E 10th Street, Tulsa, Okla Mark Tech

⑆102100400⑆ 40085857165404⑆

40085857165404 11/22/2006 \$174.00

CITY OF CATOOSA
MUNICIPAL COURT

47536

RECEIVED FROM Trevor Armstrong DATE 12/5/06
Theresa Ann Hunter \$ 390
 FOR # 073329 DOLLARS

AMOUNT OF ACCOUNT 390 CASH
 THIS PAYMENT 390 CHECK
 BALANCE DUE 0 M.O.

Thank You
By Angie Matthews

UNITED STATES POSTAL SERVICE POSTAL MONEY ORDER

10424636267

ISSUE DATE 2006-12-06 POST OFFICE 749620 U.S. DOLLARS AND CENTS
 NINETY SEVEN DOLLARS & 00¢

PAY TO THE ORDER OF City of Catoosa

Box 190 Trevor Armstrong
Catoosa, OK 74015 Arms Box 2072
Trevor Armstrong 73309 Easton, Ok 74432

⑆000008002⑆ 10424636267⑆

10424636267 12/11/2006 \$97.00

CITY OF CATOOSA
MUNICIPAL COURT

47649

RECEIVED FROM Matthew B. Babin DATE 12/14/06
Theresa Ann Hunter \$ 390
 FOR # 073329 DOLLARS

AMOUNT OF ACCOUNT 390 CASH
 THIS PAYMENT 390 CHECK
 BALANCE DUE 0 M.O.

Thank You
By Angie Matthews

WAL-MART Money Green Money Order

56070456684

PAY TO THE ORDER OF Court Clerk

PO Box 170 Catoosa, OK 74015
Matthew B. Babin

⑆091900533⑆560 70456684⑆ 90

56070456684 12/15/2006 \$97.00

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 ROGERS COUNTY, OKLAHOMA
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<p>CITY OF CATOOSA MUNICIPAL COURT 47887</p> <p>RECEIVED FROM <i>Dustin K. Brown</i> DATE <i>1/22/07</i></p> <p><i>One Hundred and Ninety Dollars</i> \$ <i>190.00</i></p> <p>FOR # <i>073170</i></p> <p>AMOUNT OF ACCOUNT <i>1190</i> THIS PAYMENT <i>190</i> BALANCE DUE</p> <p><i>Thank You</i></p>	<p>WESTERN MONEY ORDER INTEGRATED PAYMENT SYSTEMS INC. - ISSUER</p> <p>08-564727850</p> <p>AGENT 61320 DATE 01/20/07</p> <p>LOCATION 002635</p> <p>PAY EXACTLY <i>190.00</i></p> <p>PAY TO THE ORDER OF <i>Court Clerk</i></p> <p>5186 Street Apt 101</p> <p>40085647278501 1/23/2007 \$159.00</p>
<p>CITY OF CATOOSA MUNICIPAL COURT 48158</p> <p>RECEIVED FROM <i>Melissa D. Bridges</i> DATE <i>2/26/07</i></p> <p><i>Five Hundred and Ninety Dollars</i> \$ <i>590.00</i></p> <p>FOR # <i>073176</i></p> <p>AMOUNT OF ACCOUNT <i>390</i> THIS PAYMENT <i>590</i> BALANCE DUE</p> <p><i>Thank You</i></p>	<p>RETAILERS EXPRESS INTERNATIONAL MONEY ORDER</p> <p>60804144</p> <p>80804144 - 02/23/2007</p> <p>SEVENTY-NINE AND 00/100 DOLLARS</p> <p>PAY TO THE ORDER OF <i>Court Clerk</i></p> <p>4115 E Ave Broken Arrow, OK 74012</p> <p>83060804144 2/27/2007 \$79.00</p>
<p>CITY OF CATOOSA MUNICIPAL COURT 49496</p> <p>RECEIVED FROM <i>Tracy Clark</i> DATE <i>6/11/07</i></p> <p><i>One Hundred and Ninety Dollars</i> \$ <i>190.00</i></p> <p>FOR # <i>076222</i></p> <p>AMOUNT OF ACCOUNT <i>1190</i> THIS PAYMENT <i>190</i> BALANCE DUE</p> <p><i>Thank You</i></p>	<p>UNITED STATES POSTAL SERVICE POSTAL MONEY ORDER</p> <p>92900996572 070607 648740 *16900</p> <p>92900996572</p> <p>PAY TO <i>Court Clerk</i></p> <p>ADDRESS <i>P.O. Box 190 Catoosa, OK 74015</i></p> <p>FROM <i>Jason M. Clark</i></p> <p>ADDRESS <i>P.O. Box 1042 Wheaton, MO 64874</i></p> <p>92900996572 6/12/2007 \$169.00</p>
<p>CITY OF CATOOSA MUNICIPAL COURT 49547</p> <p>RECEIVED FROM <i>Demetria R. Ayson</i> DATE <i>6/12/07</i></p> <p><i>Three Hundred and Ninety Dollars</i> \$ <i>390.00</i></p> <p>FOR # <i>071084</i></p> <p>AMOUNT OF ACCOUNT <i>390</i> THIS PAYMENT <i>390</i> BALANCE DUE</p> <p><i>Thank You</i></p>	<p>MONEY ORDER OKLAHOMA CENTRAL</p> <p>884516892</p> <p>AGENT 007102 DATE 06/00/07</p> <p>LOCATION 000001</p> <p>PAY EXACTLY <i>390.00</i></p> <p>PAY TO THE ORDER OF <i>City of Catoosa</i></p> <p>50000884516892 6/13/2007 \$79.00</p>
<p>CITY OF CATOOSA MUNICIPAL COURT 49609</p> <p>RECEIVED FROM <i>Brian R. Parks</i> DATE <i>6/20/07</i></p> <p><i>One Hundred and Seventy Eight Dollars</i> \$ <i>178.00</i></p> <p>FOR # <i>076226</i></p> <p>AMOUNT OF ACCOUNT <i>230</i> THIS PAYMENT <i>178</i> BALANCE DUE</p> <p><i>Thank You</i></p>	<p>Bank of America Personal Money Order No. 0079016</p> <p>1641005917 6/21/2007 79016 \$178.00</p> <p>01010702610</p>



**OFFICE OF THE STATE AUDITOR AND INSPECTOR
2300 N. LINCOLN BOULEVARD, ROOM 100
OKLAHOMA CITY, OK 73105-4896**

WWW.SAI.OK.GOV