



STATE OF OKLAHOMA
OFFICE OF THE STATE AUDITOR & INSPECTOR

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**COUNCIL ON JUDICIAL
COMPLAINTS**

JULY 1, 2003 THROUGH JUNE 30, 2004



JEFF A. McMAHAN, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR

**Council on Judicial Complaints
Statutory Examination Report
For the Period July 1, 2003 to June 30, 2004**

This publication is printed and issued by the State Auditor and Inspector, as required by 74 O.S. §212. Pursuant to 74 O.S. §3105, 4 copies have been prepared and distributed at a cost of \$3.28. Copies have been deposited with the Publications Clearinghouse of the Oklahoma Department of Libraries.



STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

April 26, 2005

TO THE MEMBERS OF THE COUNCIL ON JUDICIAL COMPLAINTS

Transmitted herewith is the Statutory Examination Report for the Council on Judicial Complaints. The procedures we performed were conducted pursuant to 74 O.S. § 212.

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 that is accountable to the people of the State of Oklahoma.

We wish to take this opportunity to express our appreciation to the agency's staff for the assistance and cooperation extended to our office during the course of our engagement.

Sincerely,

A handwritten signature in blue ink that reads "Jeff A. McMahon".

JEFF A. McMAHAN
State Auditor and Inspector

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Background

The mission of the Council on Judicial Complaints is to efficiently and impartially investigate the conduct of persons occupying judicial positions. The Council will receive complaints of misconduct by any person or may institute its own investigation. The Council will determine whether complaints would be the subject of an action before the Court on the Judiciary, warrant a reprimand or admonition, or should be dismissed.

Council Members

LOYD COLE CHAIR
JEFF JENSON MEMBER
GARY CLARK MEMBER

Key Staff

ERIC MITTS DIRECTOR
LAURIE BARTEL PRINCIPAL ASSISTANT



STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

TO THE MEMBERS OF THE COUNCIL ON JUDICIAL COMPLAINTS

For the purpose of complying with 74 O.S. § 212, we have performed the following procedures for the fiscal year 2004:

1. We reviewed internal controls over cash, revenues and expenditures.
2. We tested a sample of disbursements to determine they were properly posted to the financial records and had adequate supporting documentation.
3. We performed analytical procedures to test the reasonableness of payroll disbursements;

We also prepared a Schedule of Receipts, Disbursements and Changes in Cash from information obtained from the statewide CORE accounting system. This schedule has been included for informational purposes only.

Our procedures were limited to those defined above and were less in scope than would be necessary to express an opinion on any of the items referred to above or to express an opinion on the effectiveness of the Council on Judicial Complaints' internal control or any part thereof. Accordingly, we do not express such opinions. Alternatively, we have identified the procedures we performed. There were no findings resulting from these procedures.

Sincerely,

JEFF A. McMAHAN
State Auditor and Inspector

April 17, 2005

COUNCIL ON JUDICIAL COMPLAINTS

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH FOR THE YEAR ENDED JUNE 30, 2004

RECEIPTS:

State Appropriations	271,445
Payroll Deducts Transfer In	240
Total Receipts	271,685

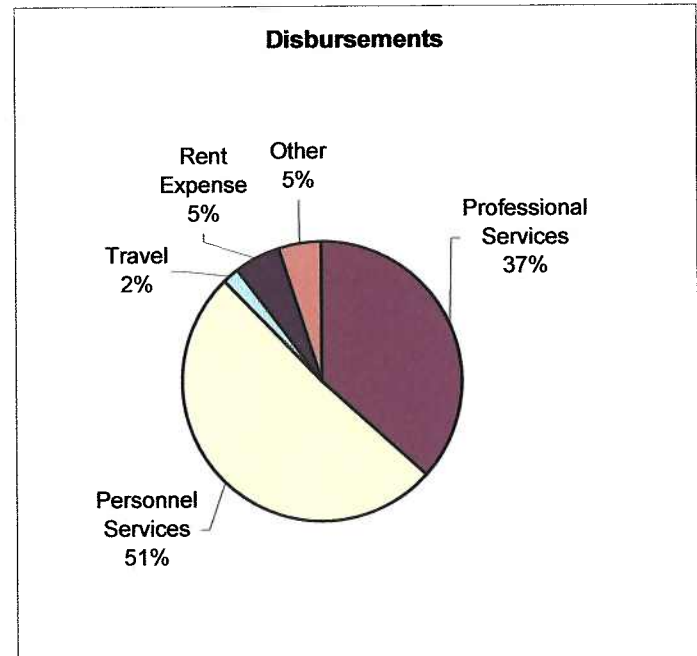
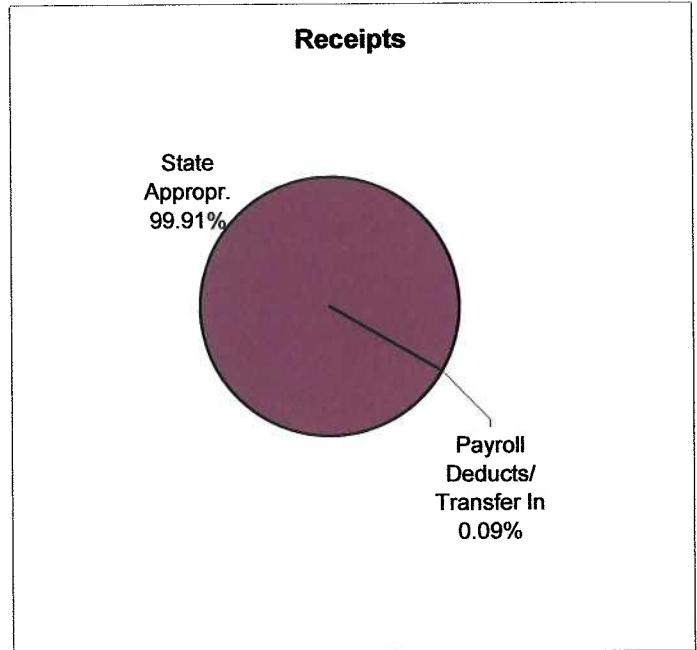
DISBURSEMENTS:

Personnel Services	140,001
Professional Services	101,212
Rent Expense	14,644
Misc. Administrative Expenses	8,876
Travel	5,730
Other (employee withholding)	480
Office Furniture and Equipment	451
Maintenance and Repair Expense	418
Inter/Intra Agency Pmts - Admin	311
General Operating Expenses	121
Library Equipment - Resources	73
Pmts - Local Gov't, Non-Profits	71
Total Disbursements	272,388

RECEIPTS OVER (UNDER)
DISBURSEMENTS (703)

CASH - Beginning of year 38,314

CASH - End of year 37,611



Other Information

Clearing Account

The Council on Judicial Complaints does not maintain a clearing account to deposit revenues collected on a daily basis. Revenue for this agency is 100% appropriated.

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