



ADMINISTRATIVE OFFICE OF THE COURTS OKLAHOMA COURT INFORMATION SYSTEM FUND

Performance Audit

For the period July 1, 2007 through June 30, 2020

Cindy Byrd, CPA
State Auditor & Inspector

**Audit Report of the
Administrative Office of the Courts
Oklahoma Court Information System Fund**

**For the Period
July 1, 2007 through June 30, 2020**



**Administrative Office of the
Courts – Oklahoma Court
Information System Fund
Fiscal years 2008-2020**

WHAT WE FOUND

- **During the audit period, we determined the projected future revenues to the Oklahoma Court Information System (OCIS) Revolving Fund, along with current and projected future cash balances, should be sufficient to fully implement a statewide court case management system. However, there may not be sufficient funds to maintain this system as early as FY 2023.**
 - **Subsequent to our fieldwork, revenue has been negatively impacted by the following circumstances which may result in a revenue shortfall before originally anticipated:**
 - The impact of COVID-19 on revenues
 - Project cost or time overruns
 - The McGirt vs. Oklahoma ruling
- **Most of the OCIS Revolving Fund expenditures we tested complied with the requirements of 20 O.S. § 1315.**
 - **However, two expenditure items in our sample were not in compliance:**
 - \$25,000 for a grand piano and sound system
 - \$174 for custom frames for welcome signs
- **During the period of FY 11 – FY 15, \$5.4 million was paid to a vendor to develop a unified court case management system. This vendor declared bankruptcy and a final complete product was never delivered to AOC.**
 - None of the elements from this product have been incorporated into the current project.

ENGAGEMENT BACKGROUND & OBJECTIVES

This audit was conducted at the request of agency management in accordance with 74 O.S. § 212(C) and 213.2(B). Our objectives were to:

- Determine the amount of revenues accrued to and expenditures made from the Oklahoma Court Information System Revolving Fund for the period of July 1, 2007 through June 30, 2020
- Analyze the sufficiency of projected future revenues accruing to the Oklahoma Court Information System Revolving Fund to cover estimated costs to fully implement the Oklahoma Case Management System project
- Determine whether expenditures from the Oklahoma Court Information System Revolving Fund were made in accordance with 20 O.S. § 1315



Cindy Byrd, CPA | State Auditor & Inspector

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February 23, 2022

TO THE CHIEF JUSTICE OF THE COURTS

We present the audit report of the Administrative Office of the Courts for the period July 1, 2007 through June 30, 2020. The goal of the State Auditor and Inspector is to promote accountability and fiscal integrity in state and local government. Maintaining our independence as we provide this service to the taxpayers of Oklahoma is of utmost importance.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our office during our engagement.

This report is 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 "Cindy Byrd".

CINDY BYRD, CPA
OKLAHOMA STATE AUDITOR & INSPECTOR



**Administrative Office of the Courts – OCIS Fund
Performance Audit**

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Administrative Office of the Courts – OCIS Fund Performance Audit

Background

The Oklahoma Court System is made up of the Supreme Court, the Court of Criminal Appeals, the Court of Civil Appeals, and seventy-seven District Courts. The Supreme Court appoints an Administrative Director of the Courts, to serve at the pleasure of the Supreme Court to assist the Chief Justice in performance of administrative duties, as authorized by 20 O.S. § 16.1. These administrative duties are carried out through the Administrative Office of the Courts (AOC).

The Oklahoma Court Information System (OCIS) was first authorized by the Oklahoma legislature in 1985.¹ This legislation charged the Supreme Court, by and through the office of the Administrative Director of the Courts, to “establish a court information system to be designated the ‘Oklahoma Court Information System’ for the purpose of providing data processing services to state agencies, boards and commissions and other entities pursuant to contract.” It allowed the AOC to “assess a reasonable fee for such services.”

This legislation also created the Oklahoma Court Information System Revolving Fund and authorized all monies accruing to the fund to be expended for the “acquisition, operation, maintenance, repair, and replacement of data processing equipment and software.”

Subsequent legislation modified 20 O.S. § 1315 as follows:

- HB 1623 (1999) - Expanded the statutory authority of the AOC by requiring court clerks and judges of the district courts to use the “case tracking, accounting, legal research, and other services of the ‘Oklahoma Court Information System’ at the direction of the Chief Justice of the Supreme Court.”
- SB 546 (2001) - Added a requirement that the “development and implementation of the system’s accounting, auditing, and financial reporting functions shall be subject to the approval of the State Auditor and Inspector.”
- SB 479 (2004), codified at 28 OS § 152.C, established the collection of a \$10 fee to be deposited in the OCIS Fund for each civil case filed in a district court. HB 1282 (2007) modified the fee amount to \$25.
- HB 3219 (2016) - Added the ability to use monies in the OCIS fund for “operational expenses of any court which is subject to the authority of the Administrative Director of the Courts.” Also temporarily authorized (through June 30, 2017) the transfer of funds to the District Court Interagency Reimbursement Fund.
- SB 1602 (2018) - Temporarily authorized (through June 30, 2018) the transfer of \$5,000,000 to the District Court Interagency Reimbursement Fund.

¹ HB 1029 (codified at 20 O.S. § 1315)

Administrative Office of the Courts – OCIS Fund Performance Audit

Scope & Methodology

Audit Request

Our audit was conducted in response to agency management’s request, as authorized by 74 § 212(C) and § 213.2(B). That request asked that we include the Oklahoma Court Information System (OCIS) Revolving Fund (Fund 200) in our operational audit of the agency. We performed the operational audit as a separate engagement and developed specific objectives for this audit.

In planning and conducting our audit, we focused on revenues and expenditures of the Oklahoma Court Information System Fund (Fund 200) based on the request of management, for the period July 1, 2007 through June 30, 2020.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit procedures included inquiries of appropriate personnel, inspections of documents and records, and observations of current AOC operations. We utilized sampling of transactions to achieve our objectives. To ensure the samples were representative of the population and provided sufficient, appropriate evidence, the random sample methodology was used. We identified specific attributes for testing each of the samples.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, errors or fraud may occur and not be detected. Also, projections of any evaluation of internal control to future periods are subject to the risk that conditions may change or compliance with policies and procedures may deteriorate.

Our scope, methodology, and applicable standards are discussed in more detail in Appendix B.

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OCIS Fund Activity

Objective I: Determine the amount of revenues accrued to and expenditures made from the Oklahoma Court Information System (OCIS) Revolving Fund for the period of July 1, 2007 through June 30, 2020.

- Revenues - The OCIS Fund includes all monies received for payment of data processing services provided to the courts.
- Expenditures - Are allowable by statute for the operation, maintenance, repair, and replacement of data processing equipment and software, and for the operational expenses of any court which is subject to the authority of the Administrative Director of the Courts.²
- Transfers - During our audit period, multiple transfers were authorized by the legislature to fund the District Court Interagency Reimbursement Fund for operational expenses of the district courts (see page 1 of this report).

OCIS Fund activity for the audit period is outlined in the following table.³

Beginning Balance July 1, 2007	\$	5,689,397
Revenues Accrued FY 2008-2020		208,497,203
Expenditures FY 2008-2020		(186,119,487)
Transfers from Fund		(21,500,000)
Ending Balance June 30, 2020	\$	<u>6,558,046</u>

² 20 O.S. §1315

³ Information was obtained from the *Summary of Receipts and Disbursements* and *6-digit Object of Expenditure* reports from the Statewide Accounting System.

Administrative Office of the Courts – OCIS Fund Performance Audit

Sufficiency of Projected Future Revenues

Objective II: Analyze the sufficiency of projected future revenues accruing to the Oklahoma Court Information System Revolving Fund to cover estimated costs to fully implement the Oklahoma Case Management System project.

We used two models to project the sufficiency of future (FY 2021 through FY 2025) revenues accruing to the Oklahoma Court Information System Revolving Fund to cover estimated costs to fully implement the Oklahoma Unified Case Management System (OUCMS) project and MIS department expenditures through FY 2025.

Model #1 - Historical

Projections under this model utilize a 3-year average (FY 18 – FY 20) of revenues and expenditures to project sufficiency of future revenues. OUCMS-specific costs (identified by management; see table in Appendix A), including yearly maintenance costs, are then included as additional expenditures in this model.

Under this model, future revenues, in addition to current and projected revolving fund cash balances, are projected to be sufficient to cover estimated costs to implement the system and provide an estimated surplus fund balance of approximately \$2 million at the end of FY 2025.

Projected Fiscal Year	FY 2022	FY 2023	FY2024	FY2025
Beginning Balance	5,152,699.06	3,900,746.43	2,898,209.80	2,455,473.17
Fund 200 Revenue	13,782,807.48	13,782,807.48	13,782,807.48	13,782,807.48
Total Revenues	13,782,807.48	13,782,807.48	13,782,807.48	13,782,807.48
Expenditures				
MIS Compensation & Benefits (72 positions)	(6,902,429.87)	(6,902,429.87)	(6,902,429.87)	(6,902,429.87)
MIS Operations	(6,473,114.24)	(6,473,114.24)	(6,473,114.24)	(6,473,114.24)
MIS Projects (Augmentation)	(1,659,216.00)	(1,409,800.00)	(850,000.00)	(850,000.00)
Total Projected Expenditures	(15,034,760.11)	(14,785,344.11)	(14,225,544.11)	(14,225,544.11)
Ending Balance	3,900,746.43	2,898,209.80	2,455,473.17	2,012,736.54

Model #2 - Management's Budget Projections

Projections under this model utilize management's revenue and expenditures projection through FY 2023 to project sufficiency of future revenues. OUCMS-specific costs (identified by management), including yearly maintenance costs, are included in the expenditure estimates prepared by management. Under this model, future revenues, in addition to current and projected future cash balances, are projected to be sufficient to cover estimated costs to implement the system and provide the first year of maintenance costs through FY 2023. However, beginning in FY 2024 there would not be sufficient funds to cover MIS department expenditures as a whole without adjusting expenditures or obtaining additional funding.

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Projected Fiscal Year	FY2021	FY 2022	FY 2023	FY2024	FY2025
Beginning Balance	6,558,046.06	3,946,129.06	1,447,403.06	67,407.06	(1,312,588.94)
Fund 200 Revenue	13,000,000.00	13,000,000.00	13,000,000.00	13,000,000.00	13,000,000.00
Total Revenues	13,000,000.00	13,000,000.00	13,000,000.00	13,000,000.00	13,000,000.00
Expenditures					
MIS Compensation & Benefits (72 positions)	(6,539,322.00)	(6,693,798.00)	(6,693,798.00)	(6,693,798.00)	(6,693,798.00)
MIS Operations	(7,456,767.00)	(7,540,620.00)	(6,901,640.00)	(6,901,640.00)	(6,901,640.00)
MIS Projects (Augmentation)	(1,615,828.00)	(1,264,308.00)	(784,558.00)	(784,558.00)	(784,558.00)
Total Projected Expenditures	(15,611,917.00)	(15,498,726.00)	(14,379,996.00)	(14,379,996.00)	(14,379,996.00)
Ending Balance	3,946,129.06	1,447,403.06	67,407.06	(1,312,588.94)	(2,692,584.94)

Conclusion:

Based on the analysis of actual revenue collected during the audit period, both models project sufficient revenues, in addition to current and projected future cash balances, to implement the project; however, model #2 projects a revenue/fund balance shortfall beginning in fiscal years 2024 and 2025 after the project is expected to be implemented.⁴ Model #2 is a potentially more reliable projection due to the inclusion of more current expenditure and revenue data provided by management rather than reliance on historical information.

Subsequent to the end of the audit, it appears that circumstances⁵ during fiscal years 2021 and 2022, such as COVID 19, the *McGirt vs. Oklahoma*⁶ ruling (which may reduce the number of cases prosecuted in Oklahoma courts as well as the associated fees), and project costs have negatively impacted the agency's revenue collections. According to the Agency's Combining Trial Balance from the statewide accounting system, FY21 revenues were \$900,000 less and FY22 revenues were \$6,000,000 less than projected.

In consideration of the actual revenue collections for FY21 and FY22, the agency may experience a shortfall in revenue sooner than originally projected during the audit period.

⁴ See more details in Appendix A.

⁵ After the completion of field work, AOC management provided additional information indicating the budget shortfall would be even more severe than the original calculations presented here due to decreased revenue as a result of COVID-19 and criminal justice reform and increased costs from several vendors including software licensing companies. They also indicated that these budget shortfalls could occur as early as FY 2023.

⁶ The U.S. Supreme Court ruled in *McGirt vs. Oklahoma*, 591 US ___ (2020), that much of the eastern part of the State of Oklahoma remains as Native American lands and that the prosecution of crimes committed by Native Americans on these lands is under the jurisdiction of tribal courts and the federal judiciary under the Major Crimes Act, rather than Oklahoma courts. (Source: Wikipedia)

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OCIS Fund Expenditures

Statutory Compliance

Objective III: Determine whether expenditures from the Oklahoma Court Information System Revolving Fund were made in accordance with 20 O.S. §1315. The majority of expenditures we tested⁷ were in compliance with 20 O.S. §1315, which states that funds may be expended for:

the acquisition, operation, maintenance, repair, and replacement of data processing equipment and software and for the operational expenses of any court which is subject to the authority of the Administrative Director of the Courts.

However, we did note two expenditures paid from the fund did not comply with the statutory requirement of allowability. Those purchases were for:

- a grand piano and speaker kit totaling \$25,000 during FY 2012, and
- custom frames for welcome signs totaling \$174 FY 2012.

Recommendation

We recommend management perform a monthly detailed review of all expenditures from Fund 200 to ensure that they are compliant with 20 O.S. § 1315 or other specific legislative authorization.

⁷ See details regarding our methodology in Appendix B.

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Views of Responsible Officials

Objective I:

The data presented is informational and does not necessitate a management response.

Objective II:

Management concurs the OCIS revolving fund may see a shortfall as early as FY23. The schedule below reflects FY2021 actual, FY2022 budget, and FY2023 - FY2025 projections.

Projected Costs by Fiscal Year	FY2021	FY2022	FY2023	FY2024	FY2025
Beginning Cash Balance	6,558,046	7,963,393	1,183,184	(7,111,653)	(15,336,180)
Fund 200 Revenue	13,051,515	11,159,858	10,601,865	10,071,772	9,568,183
Total Cash Available	19,609,561	19,123,251	11,785,049	2,960,119	(5,767,997)
Expenditures					
MIS Compensation and Benefits	6,472,229	7,538,067	7,950,650	7,999,675	7,999,675
MIS Operations	7,984,633	9,407,728	9,992,860	9,580,240	9,560,270
MIS Projects (Augmentation)	1,109,480	994,272	953,192	716,384	476,000
Total Projected Expenditures	14,456,862	17,940,067	18,896,702	18,296,299	18,035,945
FY Net Income/(Loss)	(1,405,347)	(6,780,209)	(8,294,837)	(8,224,527)	(8,467,762)
Ending Balance	7,963,393	1,183,184	(7,111,653)	(15,336,180)	(23,803,942)

Objective III:

Management concurs the two expenditures noted were not paid from the proper fund. These transactions occurred before current management became employed by the AOC. The grand piano was intended to be part of the building purchase and when that was not realized, the fund with sufficient cash was used to pay for it.

As it pertains to the recommendation a monthly detailed review of all expenditures from Fund 200 be performed to ensure they are compliant with 20 O.S. § 1315, the CFO performs a routine review for compliance, appropriateness and proper funding of all claims processed for payment by the AOC Finance staff.

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APPENDIX A

History

According to the former AOC IT interim director, the OCIS project was initiated in the late 1990's with an original estimated budget of approximately \$6 million and initially included 8 counties (primarily the larger population counties). The original goal established by the legislature was to have all 77 counties on the OCIS system within 18 months from the beginning of the project, which did not happen and was an unrealistic goal in his opinion.

In the early 2000's AOC MIS staffing levels grew significantly from a handful of people to approximately 40 around the time he left in 2008. It was also during this time frame that the AOC began working to implement OCIS for the remaining counties. From 2008 to 2014, the staff size doubled to approximately 80 positions. He stated that this rapid growth, insufficient funding, insufficient processes and controls over implementation, and insufficient staff contributed to the AOC's failure to implement a comprehensive court case management system in all 77 counties. During this same time period, Kellpro⁸ also developed a court case management system that is still utilized by the non-OCIS counties.

In 2009/2010, the decision was made by AOC and the Justices to abandon the OCIS roll-out and buy a court case management product from an outside vendor. An award was made to American Cadastre (AMCAD) for \$11 or \$13 million.⁹ However, AMCAD did not finish the project and declared bankruptcy prior to completion in 2014. It was at this point that the previous MIS director was rehired by the AOC. He estimated that AMCAD was paid between \$5 and \$6 million on the project prior to their bankruptcy.¹⁰ He also stated that while he believes the design of the AMCAD product was good, the implementation was not.

Current/Future

Currently 13 counties remain on the OCIS system with the other 64 counties utilizing Kellpro. Court case information for all 77 counties is currently available through OSCN (Oklahoma Supreme Court Network) which is the AOC's web portal for court case information.

When we last spoke to the previous MIS director, the AOC MIS division had 65 out of 80 positions filled. They were working to combine the best elements of all three court case management systems (OCIS, Kellpro, and

⁸ The Kellpro Court System is a stand-alone system developed by the Kellpro company for case management, calendaring, fine and cost collection, jury management, and full financial accounting functions for any court. See www.kellpro.com for additional information.

⁹ Based on our review in the Statewide Accounting System (SWAS) of purchase order #6779003053 to American Cadastre (AMCAD), dated 11/15/2010, was for \$13,849,830.99.

¹⁰ Based on our review of the 6-digit expenditure reports from the SWAS, AOC paid AMCAD \$5,421,174.90 for the period of FY 11 – FY 15.

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AMCAD) into one comprehensive state-wide system. They were working towards this goal in part by focusing on smaller sub-projects such as e-filing, etc. They were also working to upgrade technology such as hardware, operating systems, databases, and security platforms. Their process will be to develop the product, send it through their internal QA process, implement a pilot program, debug the program, and then finally roll it out to all 77 counties. He previously estimated that this would take approximately three to five years.

The current MIS Director, stated that the most recent project to create a unified case manage system, called OUCMS (Oklahoma Unified Cased Management System), started in October 2017 with a five-year plan and target date of November 2022 to have a Minimum Viable Product (MVP) to a pilot county. This application does not utilize any of the AMCAD application code and is an entirely new application. He estimated total project costs to be approximately \$6.35 million with approximately \$2.04 million spent through FY 2020 and \$4.31 million remaining projected costs through FY 2023 including the first year of maintenance costs. Once the pilot is completed, the system can be rolled out to other counties with an estimated annual maintenance cost to AOC of \$850K initially then decreasing to approximately \$500K.¹¹

See management's detailed projection of project costs in the table on the next page.

¹¹ We have relied on management's estimate of projected costs and time to complete the project for our analysis regarding the sufficiency of future projected revenues.

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Management’s Projection

The current MIS Director provided the following information based on known IT projects, personnel costs, and additional information obtained from Finance and other internal departments at AOC:

		APPROX OCT.2017-2018	APPROX 2018-2019	APPROX 2019-2020	2020-2021	2021-2022	1st yr Maint 2022-2023	2nd yr Maint 2023-2024		
Shane G	AA-100%	\$ 203,550.00	\$ 215,669.00	\$ 194,000.00	\$ 249,600.00	\$ 249,600.00	\$ 124,800.00			
Adam C.	KProg1-100%-50%	\$ 100,000.00	\$ 170,000.00	\$ 110,000.00	\$ 125,000.00	\$ 125,000.00	\$ 118,000.00			
Ben/Dale	KProg2-100%-50%	\$ 145,000.00	\$ 120,000.00	\$ 95,000.00	\$ 236,808.00	\$ 236,808.00	\$ 118,000.00			
Chad	KProg3 - 25%-100%-50%				\$ 60,000.00	\$ 236,808.00	\$ 118,000.00			
	FTEProgA - 100%					\$ 80,000.00	\$ 80,000.00	\$ 80,000.00		
	FTEProgB - 100%					\$ 80,000.00	\$ 80,000.00	\$ 80,000.00		
Ron C	FTEProg1 - 100%	\$ 18,000.00	\$ 72,000.00	\$ 72,000.00	\$ 72,000.00	\$ 74,000.00	\$ 76,000.00	\$ 80,000.00		
Nick C	FTEProg2 - 25%-75%				\$ 10,000.00	\$ 52,000.00	\$ 55,000.00	\$ 60,000.00		
Scott B	FTEProg2 - 25%-75%				\$ 20,000.00	\$ 40,000.00	\$ 60,000.00	\$ 60,000.00		
Amber/Randy	FTEProg3 - 25%-50%			\$ 19,000.00	\$ 19,000.00	\$ 35,000.00	\$ 35,000.00	\$ 60,000.00		
Ms. Mike	FM - 20%-25%	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 10,000.00		
Candice/FH	PM - 25%-50%	\$ 20,000.00	\$ 20,000.00	\$ 30,000.00	\$ 40,000.00	\$ 40,000.00	\$ 60,000.00	\$ 20,000.00		
Wynn/TB/CH	BA - 70%-25%	\$ 55,000.00	\$ 55,000.00	\$ 55,000.00	\$ 55,000.00	\$ 55,000.00	\$ 55,000.00	\$ 75,000.00		
Trevor	BA - 35%-70%-25%	\$ 27,500.00	\$ 27,500.00	\$ 27,500.00	\$ 55,000.00	\$ 55,000.00	\$ 55,000.00			
Sehar/Emma	QA - 75%			\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 75,000.00		
Eddie/Pooja	QA - 25%	\$ 12,500.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00			
Training	TR - 100%						\$ 75,000.00	\$ 75,000.00		
Ops Rollout	SA - 50%				\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 25,000.00		
DB Migrations	(2) DBA - 75%				\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ 850,000.00	maint
		\$ 606,550.00	\$ 730,169.00	\$ 702,500.00	\$ 1,242,408.00	\$ 1,659,216.00	\$ 1,409,800.00		\$ 6,350,643.00	proj.cost
		\$ 2,039,219.00	Costs through FY 20 (added by auditor)							
					\$ 4,311,424.00	Costs to complete including 1st year of maintenance (added by auditor)				

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APPENDIX B

Scope

We determined that internal controls were not significant to Objectives I and II. However, we documented the expenditure processes to assess the audit period internal controls significant to Objective III. Based on that assessment, the nature, timing and extent of planned audit procedures were modified because we were unable to rely on internal controls. (GAO 6.16 – 6.22)

Audit Period

- For Objectives I and II, we compiled revenue and expenditure data for the period of July 1, 2007 through June 30, 2020 to provide management with the most current data for considering future funding.
- For Objective III, the audit period was July 1, 2007 through June 30, 2019.

Objective Methodology

To accomplish our objectives, we performed the following:

- We summarized revenue and expenditure data obtained from Statewide Accounting system reports for the period of FY 2008 through FY 2020.
 - We reviewed this data for any irregular variances and to determine reasonableness compared to the nature of the OCIS project and statutory purpose of the fund.
- We met with various staff within the Finance Division and the Management Information System Division to obtain an understanding of the OCIS project and determine the:
 - current status of the project;
 - the anticipated time frame to complete the project; and
 - the anticipated cost to complete the project.
- Based on the information we obtained from management, and our analysis of data from the Statewide Accounting System, we performed procedures to determine if the amount of revenues estimated to be collected through the anticipated completion date of the project, in conjunction with the current balance of the fund, will be sufficient to complete the project.
 - We used a 3-year average (FY 2018 – FY 2020) to project revenues and expenditures through FY 2025.
 - We included in our analysis a determination of whether transfers from the fund used for general operations would affect the sufficiency of funding to complete the project.

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- We met with various staff within the Finance Division and the Management Information System Division to identify significant processes related to expenditures. In addition, we:
 - Reviewed a random sample of 78 expenditure line items on miscellaneous claims (3%) from the population of 2,419 for FY 2008 to FY 2019 to ensure the purchase was in accordance with 20 O.S. §1315B.
 - Reviewed a random sample of 29 expenditure line items from PCard purchases (6%) from the population of 481 for FY 2008 to FY 2019 to ensure the purchase was in accordance with 20 O.S. §1315B.
 - Reviewed a random sample of 16 AOC employees paid from the OCIS Fund (5%) from the population of 311 for FY 2008 to FY 2019 to ensure the employees paid from Fund 200 perform work relating to the Oklahoma Court Information System Revolving Fund and the proportion in which the employees are paid from Fund 200 seems reasonable given their tasks at the agency.

O·K·L·A·H·O·M·A
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STATE AUDITOR & INSPECTOR



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