

**JOAN WILLIAMS, COURT CLERK  
COMANCHE COUNTY, OKLAHOMA  
STATUTORY REPORT  
FOR THE YEAR ENDED JUNE 30, 2002**

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STATE OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

CLIFTON H. SCOTT  
STATE AUDITOR AND INSPECTOR

2300 N. LINCOLN BLVD.  
100 STATE CAPITOL  
OKLAHOMA CITY, OK 73105-4896  
405/521-3495

December 18, 2002

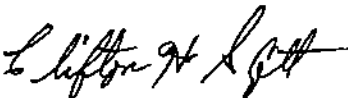
To Joan Williams, Court Clerk  
Comanche County, Oklahoma

Transmitted herewith is the statutory report of the Comanche County, Court Clerk, for the fiscal year ended June 30, 2002. This engagement was conducted in accordance with 20 O.S. §1312. A report of this type is critical in nature; however, we do not intend to imply that there were not commendable features in the present accounting and operating procedures of the Court Clerk.

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

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

Sincerely,

  
CLIFTON H. SCOTT  
State Auditor and Inspector

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## INTRODUCTORY INFORMATION

The Court Clerk is elected by the qualified voters of the County for a term of four years.

The primary responsibilities of the Court Clerk are to record, file and maintain the proceedings of the District Court, and perform other duties as directed by the District Court. Other duties and responsibilities of the Court Clerk are as follows: collecting all required Court fees, issuing warrants, orders, writs, subpoenas, passports and certain licenses, maintaining dockets and financial records for the various divisions of the Court, maintaining an appropriation ledger to control and monitor Court Fund expenditures, disbursing District Court funds in accordance with Court instructions and state statutes, and reviewing Court Fund claims for proper supporting documentation before bringing the claims and vouchers to the Court Fund Board for approval.



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2300 N. LINCOLN BLVD.  
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OKLAHOMA CITY, OK 73105-4896  
405/521-3495

Joan Williams, Court Clerk  
Comanche County Courthouse  
Lawton, Oklahoma 73501

Dear Ms. Williams:

For the purposes of complying with 20 O.S. § 1312, we have performed the following procedures for the fiscal year 2002:

- We tested Court Fund vouchers issued to determine whether the expenditure: (1) was properly supported by a claim, invoice, and receiving documentation, (2) was properly approved, (3) was properly classified, and (4) did not exceed appropriations.
- We tested District Court vouchers to determine they were properly accounted for and we looked at supporting documentation for disbursements to determine they were issued in accordance with Court instructions.
- We reconciled the Court Fund activity and/or balances to the County Treasurer's records.
- We reconciled the District Court case balances to the County Treasurer's depository ledger.
- We tested receipts issued to determine whether: (1) the correct fee was collected, and (2) the receipt was properly accounted for in the financial records.

All information included in the reconciliations, the Court Fund appropriation ledger, the monthly reports, and the cash receipts journal is the representation of the Court Clerk.

Our Court Clerk engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any general-purpose financial statements of Comanche County.

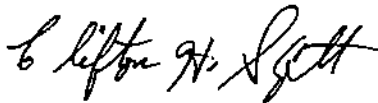
Based on the above reconciliations, tests, and procedures performed; Court Fund vouchers were properly supported, approved, classified, and did not exceed appropriations; District Court vouchers were properly accounted for and were issued in accordance with Court instructions; Court Fund financial records and District Court case balances reconciled with the County Treasurer's records.

With respect to Comanche County Treasurer's collection and accounting for correct fees, our findings are presented in the attached Schedule of Findings and Recommendations.

We have prepared a detailed analysis of the Court Fund, which is presented following this report.

This report is intended for the information and use of the Comanche County Court Fund Board and the Administrative Office of the Courts. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Sincerely,

A handwritten signature in black ink, appearing to read "Clifton H. Scott". The signature is written in a cursive style with a large initial "C".

CLIFTON H. SCOTT  
State Auditor and Inspector

October 17, 2002

JOAN WILLIAMS, COURT CLERK  
 COMANCHE COUNTY, OKLAHOMA  
 COURT FUND ACCOUNT ANALYSIS  
 JUNE 30, 2002

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Collections:	
Court fund fines, fees, and forfeitures	\$ 1,877,322
Interest	<u>7,133</u>
Total collections	<u>1,884,455</u>

Deductions:	
Lump sum budget categories:	
Juror expenses	46,043
Witness expenses	4,596
Trial court (attorneys)	151,845
Mental health hearings (attorneys)	27,325
Transcripts-preliminary and trial	11,891
Transcripts-appeals	5,088
General office supplies	20,090
Forms printing	25,516
Court computer system training	2,820
Postage and freight	16,325
Microfilm supplies	6,326
Court reporter supplies	5,186
Gas, water, and electricity	56,121
General telephone expense	15,083
Long-distance telephone expense	1,501
Other expenses (robes, etc.)	<u>20,131</u>
Total lump sum categories	<u>415,887</u>

Restricted budget categories:	
Maintenance of court area	30,609
Furniture and fixtures	5,318
Equipment purchases	24,465
Maintenance of equipment	17,386
Photo equipment rental/maintenance	1,856
OCIS Services	71,531
Part-time court clerk employees	<u>357,959</u>
Total restricted categories	<u>509,124</u>

JOAN WILLIAMS, COURT CLERK  
COMANCHE COUNTY, OKLAHOMA  
COURT FUND ACCOUNT ANALYSIS  
JUNE 30, 2002

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Mandated budget categories:

Law library	9,000
State Judicial Fund	<u>900,248</u>
Total mandated categories	<u>909,248</u>
Total deductions	<u>1,834,259</u>
Excess collections over deductions	50,196
Vouchers registered in July not June 2001	(19,670)
Cancelled vouchers	22,186
Refunds	(17,044)
Beginning account balance	<u>225,630</u>
Ending account balance	<u>\$ 261,298</u>



JOAN WILLIAMS, COURT CLERK  
COMANCHE COUNTY, OKLAHOMA  
SCHEDULE OF FINDINGS AND RECOMMENDATIONS  
JUNE 30, 2002

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*RESTITUTION COLLECTION AND DISBURSEMENT*

**Criteria:** Title 22 O.S. 2001, § 991f-1.1 provides, "Each district attorney shall create within the district attorney's office an account called Restitution and Diversion Program and assign sufficient staff and resources for the efficient operation of such program. The purpose of the Restitution and Diversion Program is to allow the district attorney the discretion to divert criminal complaints involving property crimes from criminal court and to monitor restitution payments. At the discretion of the district attorney, the program may be administered through the Bogus Check Restitution Program."

**Condition:** Currently, the Comanche County District Court Clerk is collecting and disbursing restitution payments in criminal cases in violation of the Oklahoma state statutes.

For the period January 1, 2002 through June 30, 2002, the Court Clerk's office paid \$36,114.88 in restitution on criminal cases.

We noted that six payments totaling \$3,857.76 were paid to the District Attorney Bogus Check Program.

We also tested ten additional payments and determined that the District Court Clerk had paid restitution on criminal cases from the Oklahoma Court Information System (OCIS).

**Recommendation:** We recommend the District Court Clerk cease collecting and disbursing restitution from an OCIS account, as it is not provided for in the system. We further recommend the District Attorney establish the Restitution and Diversion Program to collect and disburse restitution on criminal cases in accordance with Title 22 O.S. 2001, § 991f.1-1.

*DISTRICT COURT CASE BALANCES*

**Criteria:** In accordance with Title 20 O.S. 2001, § 1312, the District Court Clerk shall maintain all the financial and court records for all divisions of the District Court. The Court Clerk has fiduciary responsibility to private individuals and to other governments to properly account for case transactions, financial transactions, and balances.

**Condition:** The Administrative Office of the Courts (AOC), a state agency, previously maintained case information for eight counties in Oklahoma on a mainframe computer system. During the 1999 calendar year, data was converted from the old mainframe system to a client server computer system known as the Oklahoma Court Information System (OCIS). This system continues to be in the development stage and the former mainframe system is no longer used.

Some financial data, historical data, and case balance records were incorrectly converted during the transfer of information to the OCIS. Consequently, a monthly reconciliation of the District Court case balances to the County Treasurer's official depository balance of the District Court has not been performed since December 1999.

**JOAN WILLIAMS, COURT CLERK  
COMANCHE COUNTY, OKLAHOMA  
SCHEDULE OF FINDINGS AND RECOMMENDATIONS  
JUNE 30, 2002**

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**Recommendation:** We recommend the District Court Clerk continue researching and correcting errors in the conversion of data and monitoring reporting errors in the OCIS. The ultimate goal being that the District Court Case Balance Summary will reconcile at the end of each month to the County Treasurer's official depository balance on hand at the end of each month in accordance with Title 20 O.S. 2001, § 1312.

## **Management Response**

**COMANCHE COUNTY COURT CLERK  
JOAN WILLIAMS  
315 SW 5<sup>TH</sup> STREET, ROOM 504  
LAWTON, OKLAHOMA 73501**

**December 12, 2002**

**TO: OFFICE OF THE STATE AUDITOR AND INSPECTOR**


**RE: RESPONSE TO STATE AUDIT**

**I understand the recommendation made by your office that the District Court Clerk should cease collecting and disbursing restitution from an OCIS account. In the near future I plan to meet with the District Attorney and discuss this. When it is resolved I will let you know in writing.**

**I also understand the recommendation made by your office that the District Court Clerk is to continue researching and correcting errors in the conversion of data and monitoring reporting errors in the OCIS system. One day we WILL reconcile to the County Treasurer's official depository balance. We are diligently working towards that goal. I am thankful that you consider the conversion when you look at this office.**

**Thank you for being there for our needs.**

**Respectfully Submitted,**

A handwritten signature in cursive script that reads "Joan Williams".

**Joan Williams  
Comanche County Court Clerk**