

**JOAN WILLIAMS, COURT CLERK  
COMANCHE COUNTY, OKLAHOMA  
STATUTORY REPORT  
FOR THE YEAR ENDED JUNE 30, 2003**

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STATE OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN  
State Auditor and Inspector

December 19, 2003

Joan Williams, Court Clerk  
Comanche County, Oklahoma

Transmitted herewith is the statutory report for the Comanche County, Court Clerk, for the fiscal year ended June 30, 2003. 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,

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

JEFF A. McMAHAN  
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.



STATE OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN  
State Auditor and Inspector

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

Dear Ms. Williams:

For the purpose of complying with 20 O.S. § 1312, we have performed the following procedures for the fiscal year 2003.

- 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's 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 approved, classified, and did not exceed appropriations, District Court vouchers were properly accounted for and were issued in accordance with Court instructions, and Court Fund activity was reconciled to the County Treasurer's depository ledger.

With respect to Comanche County Court Clerk's reconciliation of District Court case balances to the County Treasurer's official depository records, collection and accounting for the correct fees, adequate support documentation of court fund claims, and filing of monthly reports, our findings and recommendations are presented in the 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 that reads "Jeff A. McMAHAN". The signature is written in a cursive style with a large initial "J".

JEFF A. McMAHAN  
State Auditor and Inspector

December 8, 2003

**JOAN WILLIAMS, COURT CLERK  
COMANCHE COUNTY, OKLAHOMA  
COURT FUND ACCOUNT ANALYSIS  
JUNE 30, 2003**

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Collections:

Court fund fines, fees, and forfeitures	\$ 1,950,985
Interest earned on deposits	2,358
Refunds	560
Total collections	<u>1,953,903</u>

Deductions:

Lump sum budget categories:

Juror expenses	47,729
Trial court attorneys	177,126
Mental health hearings attys	31,558
Transcripts-preliminary & trial	15,151
Transcripts-appeals	2,517
OCIS training	977
General office supplies	14,672
Forms printing	20,808
Postage and freight	20,591
Microfilm supplies	6,468
Court reporter supplies	4,573
Gas, water, electricity	54,560
General telephone expense	13,809
Long-distance phone expense	467
Other expenses (robes, etc.)	<u>20,619</u>
Total lump sum categories	<u>431,625</u>

Restricted budget categories:

Maintenance of court area(s)	30,000
Security for court areas	8,190
Equipment purchases	2,975
Maintenance of equipment	16,827
OCIS	77,056
Photocopy equipent maintenance	2,376
Part-Time court clerk employees	<u>397,636</u>
Total restricted catagories:	<u>535,060</u>

**JOAN WILLIAMS, COURT CLERK  
COMANCHE COUNTY, OKLAHOMA  
COURT FUND ACCOUNT ANALYSIS  
JUNE 30, 2003**

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Mandated categories:	
Law library	9,000
State judicial fund	793,543
Total mandated categories	<u>802,543</u>
Total deductions	<u>1,769,228</u>
Collections over (under) deductions	184,675
Cancelled vouchers	2,628
Beginning account balance July 1, 2002	<u>261,300</u>
Ending account balance June 30, 2003	<u><u>\$ 448,603</u></u>

**JOAN WILLIAMS, COURT CLERK  
COMANCHE COUNTY, OKLAHOMA  
SCHEDULE OF FINDINGS AND RECOMMENDATIONS  
JUNE 30, 2003**

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Finding 2002-1 – Restitution Collection and Disbursement (Repeat Finding)

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: The Comanche County Court Clerk continues to collect and disburse restitution payments in criminal cases in violation of the Oklahoma Statutes.

Recommendation: We recommend the 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.

Finding 2002-2 – District Court Case Balances (Repeat Finding)

Criteria: In accordance with Title 20 O.S. 2001, § 1312, the 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.

Recommendation: We recommend the 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.

**JOAN WILLIAMS, COURT CLERK  
COMANCHE COUNTY, OKLAHOMA  
SCHEDULE OF FINDINGS AND RECOMMENDATIONS  
JUNE 30, 2003**

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Finding 2003-1 – Segregation of Duties

**Criteria:** The overall goal of accounting principles generally accepted in the United States of America is to demonstrate accountability and stewardship to be used in evaluating management's accounting for funds. To help ensure a proper accounting of funds, the duties of receiving, receipting, recording, and depositing cash and checks should be segregated.

**Condition:** Based on inquiries of Court Clerk personnel, it was noted that the duties of balancing the cash drawer(s) to receipts, preparing the official depository ticket, and taking the official deposit to the County Treasurer are performed by one deputy.

**Recommendation:** We recommend the Court Clerk implement policies and procedures to segregate the duties of balancing money received, preparing deposit tickets, and taking the deposit to the County Treasurer.

Finding 2003-2 – Monthly Reports

**Criteria:** In accordance with Title 19 O.S. 2001, § 684, all officers maintaining an official depository account are required to submit a monthly report to the County Commissioners.

**Condition:** The Court Clerk has not filed a monthly report for the three official depository accounts since May 2001.

**Recommendation:** We recommend the Court Clerk comply with Title 19 O.S. 2001, § 684 and file a monthly report with the County Commissioners.

Finding 2003-3 – Re-Issuance of Vouchers

**Criteria:** Proper accounting procedures dictate that pre-numbered vouchers be issued in consecutive order and that these vouchers not be re-issued.

**Condition:** A Court Clerk deputy may have the capability to access and to re-issue voucher numbers using the OCIS computer system.

**Cause:** Controls within the OCIS computer system have not been established to prohibit Court Clerk deputies from using the same voucher number more than once.

**Effect:** Controls with the voucher system are not as effective in the issuance of funds from the District Court System.

**JOAN WILLIAMS, COURT CLERK  
COMANCHE COUNTY, OKLAHOMA  
SCHEDULE OF FINDINGS AND RECOMMENDATIONS  
JUNE 30, 2003**

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Recommendation: We recommend the Court Clerk consult with the OCIS computer staff to determine the controls that should be implemented to safeguard disbursements from possible manipulation arising from issuing vouchers with the same numbers.

Finding 2003-4 – Court Fund Expenditures

Criteria: Title 74 O.S. 2001, § 212.1 provides for the State Auditor and Inspector to advise County officers on procedural and technical matter relating to accounting and budget procedures. The duty of the County officers after notice of this advise shall follow such instructions or advise of the State Auditor and Inspector. In conjunction with this statute, we have advised the Court Clerk to provide adequate supporting documentation for Court Fund expenditures.

Condition: We noted the following exceptions in the test of Court Fund expenditures:

Eleven of the 34 claims tested did not have supporting documentation attached to the claim.

<u>PURPOSE</u>	<u>CLAIM NUMBER</u>	<u>AMOUNT</u>
Computer training	51652	70.47
Rent on building for storage July-Sept. 2002	51703	3,450.00
Community Service Supervisor Part-time overtime for September 2002	51724	64.00
Jury trial transcript	52184	1,402.88
	52378	470.00
Community Service Supervisor	52550	56.00
Postage	52921	1,200.00
Postage	52920	1,200.00
Part-time salary	53240	1,851.67
Payroll taxes	53593	2,834.60
Attorney fees for appointment	51802	200.00

Recommendation: We recommend the Court Clerk implement accounting procedures to accurately process and support claims expended from the Court Fund as advised in Title 74 OS 2001, § 212.1.

## **Management Response**

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

December 16, 2003

State Auditor and Inspector  
1401 Lera, Suite 9, Rt 2  
Weatherford, Oklahoma 73096

Re: Response to State Audit

Dear Mr. McMahan;

I apologize for the delay in my response. I was on vacation. The following are responses to Findings in this year's audit.

**Finding 2002-1-Restitution Collection and Disbursement**

I understand the recommendation made by your office that the District Court Clerk should cease collecting and disbursing restitution from an OCIS account. This finding was listed on our audit last year also. My response is that I believe that the District Court Clerk's duty is to document, collect, and disburse all monies that have been assessed on criminal cases and signed by a judge. If the judge in a case instructs the Court Clerk to collect restitution in a case then I believe that I should do so. If you would like to discuss this with me I will gladly do so.

**Finding 2002-2-District Court Case Balances**

We continue to correct cases and are now trying to finish up with June 2001 on our monthly report. Our goal is still to one day reconcile with the County Treasurer's official depository balance. We are still diligently working toward that goal each and every day.

**Finding 2003-1-Segregation of Duties**

The finding of preparing the official depository ticket, and taking the official deposit to the County Treasurer may have been misunderstood. There are three deputies that do the daily balancing and deposit at the end of each day. Only one deputy has been asking for the report and signing the depository ticket each night, but all three deputies complete the task. In the future each deputy will take a turn in asking for the depository ticket report and sign it.

**Finding 2003-2-Monthly Reports**

The County Commissioners have not received a monthly report from this office since May 2001. We are now at June 2001 on balancing with the County Treasurer's Office. That month was our biggest payout during the CONVERSION. When June is balanced we will submit it to the County Clerk, and continue to do so each month thereafter.

**Finding 2003-3-Re-Issuance of Vouchers**

This finding has been corrected. We now void that voucher number and do not reuse the number.

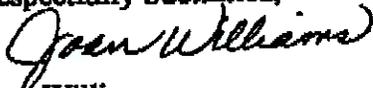
**Finding 2003-4-Court Fund Expenditures**

We appreciate the advice and input you have given and in the future all claims will have appropriate documentation.

I am thankful that you consider the conversion when you look at this office. We also want to thank you for letting Brenda Warren continue to help us toward our goal.

Thank you for being there for our needs.

Respectfully Submitted,



Joan Williams

Comanche County Court Clerk