

**JOAN WILLIAMS, COURT CLERK
COMANCHE COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE YEAR ENDED JUNE 30, 2004**

This publication is printed and issued by the State Auditor and Inspector as authorized by 20 O.S. § 1312. Pursuant to 74 O.S. § 3105 (B), 6 copies have been prepared and distributed at a cost of \$6.12. 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

May 27, 2005

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, 2004. 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

TABLE OF CONTENTS

Introductory Information ii

Statutory Report of State Auditor and Inspector 1

Court Fund Account Analysis 3

Court Clerk Revolving Fund Analysis 5

Schedule of Findings and Recommendations..... 6

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

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

Dear Ms. Williams:

We have performed procedures for fiscal year 2004 activity of the Court Fund Account for the purpose of complying with 20 O.S. § 1312. We have also performed procedures for fiscal year 2004 activity of the Court Clerk Revolving Fund as created by 19 O.S. § 220.

- 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 Court Clerk Revolving Fund vouchers issued to determine whether the expenditure: (1) was properly supported by a claim, invoice, and receiving documentation, and (2) was properly approved.
- 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 Court Clerk Revolving 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 Court Clerk Revolving Fund, the monthly reports, and the cash receipts journal is the representation of the Court Clerk.

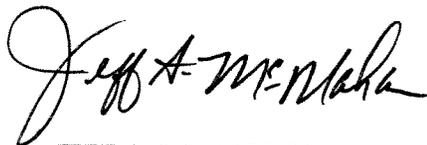
Our Court Clerk's engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any general-purpose financial statements of Comanche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

Based on the above reconciliations, tests, and procedures performed; Court Fund vouchers were properly supported, approved, classified, and did not exceed appropriations; Court Clerk Revolving Fund expenditures were properly supported and approved; District Court vouchers were properly accounted for and issued in accordance with Court instructions; Court Fund activity, and Court Clerk Revolving Fund financial records reconciled with the County Treasurer's records. With respect to Comanche County Court Clerk's reconciliation of District Court case balances to the County Treasurer's official depository records, and the collection and accounting for correct fees, our findings are included in the schedule of findings and recommendations.

We have prepared a detailed analysis of the Court Fund Account and of the Court Clerk Revolving Fund, which are 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. McMahana". The signature is written in a cursive style with a large initial "J".

JEFF A. McMAHAN
State Auditor and Inspector

March 30, 2005

**JOAN WILLIAMS, COURT CLERK
COMANCHE COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2004**

Collections:

Court fund fines, fees, and forfeitures	\$ 2,134,076
Cancelled vouchers	1,232
Interest earned on deposit	2,347
Total collections	<u>2,137,655</u>

Deductions:

Lump sum budget categories:

Juror expenses	45,903
Trial court attorneys	171,403
Witness expenses	752
Transcripts-preliminary and trial	15,481
Transcripts-appeals	4,190
Mental health attorneys	23,350
General office supplies	12,493
Forms printing	27,324
O.C.I.S. computer training	181
Postage and freight	19,728
Court reporter supplies	7,508
Microfilm supplies	6,612
Gas, water, and electricity	61,266
Other expenses	16,246
General telephone expense	17,739
Long-distance telephone expenses	440
Total lump sum categories	<u>430,616</u>

Restricted budget categories:

Maintenance of courtroom	27,500
Photocopy equipment maintenance	2,376
Maintenance of equipment	18,000
OCIS services	83,477
Part-time court clerk employees	393,985
Total restricted categories	<u>525,338</u>

**JOAN WILLIAMS, COURT CLERK
COMANCHE COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2004**

Mandated budget categories:	
Law library	9,000
State judicial fund	<u>1,218,724</u>
Total mandated categories	<u>1,227,724</u>
Total deductions	<u>2,183,678</u>
Collections over (under) deductions	(46,023)
Beginning account balance July 1, 2003	<u>448,603</u>
Ending account balance June 30, 2004	<u><u>\$ 402,580</u></u>

**JOAN WILLIAMS, COURT CLERK
COMANCHE COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND ANALYSIS
JUNE 30, 2004**

Beginning balance	\$ 87,441
Collections	61,115
Disbursements	<u>3,966</u>
Ending account balance	<u>\$ 144,590</u>

**JOAN WILLIAMS, COURT CLERK
COMANCHE COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
JUNE 30, 2004**

Finding 2004-1 - Reconciling District Court Case Balances/Monthly Reports (Repeat Finding)

Criteria: Title 19 O.S. 2001, § 684 provides for each county officer to submit a verified monthly report in writing of the activity of the official depository account. Additionally, effective accounting practices include the official depository balance and the Treasurer's balance being in agreement.

Condition: The Administrative Office of the Courts (AOC), a state agency, previously maintained case information for eight counties in Oklahoma on a mainframe 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 has not been performed since May 2003.

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.

Management's Response: We concur with the auditor's findings. Management continued to research and to correct these errors that were made during the conversion process in order to reconcile monthly with the County Treasurer's official depository.

Finding 2004-2 - Restitution Collection and Disbursements (Repeat Finding)

Criteria: In accordance with 22 O.S. 2001, § 991f-1.1., "Each district attorney shall create within the district attorney's office a 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 by the Bogus Check Restitution Program operated by the county."

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

**JOAN WILLIAMS, COURT CLERK
COMANCHE COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
JUNE 30, 2004**

Recommendation: We recommend that 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 22 O.S. 2001, § 911f-1.1.

Management Response: 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 noted in prior year audit 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.

Auditor Response: We agree that the Court Clerk has the responsibility to document, collect, and disburse all monies that have been assessed on criminal cases and signed by a judge. However, 22 O.S. 2001, § 991f-1.1 requires that restitution collected for the Restitution and Diversion Program be administered by the District Attorney and not through the Court Clerk's office. The purpose of this statute is to allow the district attorney the discretion to divert criminal complaints involving property crimes from criminal court and to monitor restitution payments. By September 15 of each year, the District Attorneys Council shall publish an annual report for the previous fiscal year of the Restitution and Diversion Program. A copy of the report shall be distributed to the President Pro Tempore of the Senate and the Speaker of the House of Representatives and the chairs of the House and Senate Appropriations Committees. Each district attorney shall submit information requested by the District Attorneys Council regarding the Restitution and Diversion Program. This report shall include the number of cases processed, the total dollar amount for which restitution was made, the total amount of the restitution collected, the total amount of fees collected, the total cost of the program, and such other information as required by the District Attorneys Council.