

**JOAN WILLIAMS, COURT CLERK
COMANCHE COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE YEAR ENDED JUNE 30, 2005**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

October 17, 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, 2005. 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. McMahan". The signature is written in a cursive, flowing style.

JEFF A. McMAHAN
State Auditor and Inspector

**JOAN WILLIAMS, COURT CLERK
COMANCHE COUNTY, OKLAHOMA
STATUTORY REPORT
JUNE 30, 2005**

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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

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

Dear Ms. Williams:

We have performed procedures for fiscal year 2005 activity of the Court Fund Account for the purpose of complying with 20 O.S. § 1312. We have also performed procedures for fiscal year 2005 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; the Court Clerk is collecting the correct fees; 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, Court Clerk Revolving Fund financial records, and District Court case balances reconciled with the County Treasurer's records. With respect to properly accounting for fees, our finding is 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. McMAHAN". The signature is written in a cursive style with a large, stylized initial "J".

JEFF A. McMAHAN
State Auditor and Inspector

September 28, 2005

JOAN WILLIAMS, COURT CLERK
COMANCHE COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2005

Collections:

Court fund fines, fees, and forfeitures	\$ 2,169,750
Interest earned on deposit	<u>3,185</u>
Total collections	<u>2,172,935</u>

Deductions:

Lump sum budget categories:

Juror expenses	53,804
Trial court attorneys	147,133
Mental health (attorneys)	35,600
Transcripts - preliminary & trial	11,437
Transcripts - appeals	5,380
General office supplies	14,199
Forms printing	28,298
Postage and freight	22,215
Microfilm supplies	5,935
Court reporter supplies	1,668
Gas, water, electricity	94,205
General telephone expense	13,330
Long-distance telephone expense	379
Other expenses (robes etc..)	<u>17,281</u>
Total lump sum categories	<u>450,864</u>

Restricted budget categories:

Maintenance of court area(s)	39,000
Furniture and fixtures	4,570
Equipment purchases	2,523
Maintenance of equipment	19,118
OCIS services	75,413
Photocopy equipment rental	1,036
Photocopy equipment maintenance	1,782
Court Clerk employees	<u>432,726</u>
Total restricted categories	<u>576,168</u>

**JOAN WILLIAMS, COURT CLERK
COMANCHE COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2005**

Mandated categories:	
Law library	9,000
State judicial fund	<u>1,173,313</u>
Total mandated categories	<u>1,182,313</u>
Total deductions	<u>2,209,345</u>
Collections over (under) deductions	(36,410)
Cancelled vouchers	7,866
Beginning account balance	<u>402,580</u>
Ending account balance	<u><u>\$ 374,036</u></u>

JOAN WILLIAMS, COURT CLERK
COMANCHE COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND ANALYSIS
JUNE 30, 2005

Collections:	
Court fund revolving fees (OD)	\$ 10,587
Court fund revolving fees	218,215
Total collections	<u>228,802</u>
Deductions:	
Transfer of funds to cash voucher account	154,931
Court Clerk revolving disbursements	92,934
Total deductions	<u>247,865</u>
Collections over (under) deductions	(19,063)
Cancelled vouchers	566
Beginning account balance	<u>144,589</u>
Ending account balance	<u><u>\$ 126,092</u></u>

**JOAN WILLIAMS, COURT CLERK
COMANCHE COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
JUNE 30, 2005**

Finding 2004-1 – Reconciliation of District Court

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 an old mainframe system to a client service computer system known as the Oklahoma Court Information System (OCIS). This system continues to be in the development state and the former mainframe system is no longer in use.

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, in accordance with Title 19 O.S. 2001, §684.

Views of responsible officials and planned corrective actions: The Court Clerk is aware and still remains researching and correcting errors that were made in the conversion.