

**JOAN WILLIAMS, COURT CLERK
COMANCHE COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE YEAR ENDED JUNE 30, 2006**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

January 30, 2007

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, 2006. 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

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

Dear Ms. Williams:

We have performed procedures for fiscal year 2006 activity of the Court Fund Account for the purpose of complying with 20 O.S. § 1312. We have also performed procedures for fiscal year 2006 activity of the Court Clerk Revolving Fund as created by 19 O.S. § 220.

- Test Court Fund vouchers 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.
- Test Court Clerk Revolving Fund vouchers to determine whether the expenditure: (1) was properly supported by a claim, invoice, and receiving documentation, and (2) was properly approved.
- Test District Court vouchers to determine whether they were properly accounted for and test supporting documentation for disbursements to determine whether the disbursements were issued in accordance with Court instructions.
- Determine whether Court Fund activity and/or balances reconcile to the County Treasurer's records.
- Determine whether the Court Clerk Revolving activity and/or balances reconcile to the County Treasurer's records.
- Determine whether the District Court case balances reconcile to the County Treasurer's depository ledger.
- Test 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 was collecting the correct fees and was properly accounting for them; 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 District Court case balances reconciling with the County Treasurer's records, our finding is included in the schedule of findings and recommendations.

We have prepared 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, flowing style.

JEFF A. McMAHAN
State Auditor and Inspector

January 16, 2007

**JOAN WILLIAMS, COURT CLERK
COMANCHE COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2006**

Collections:

Court fund fines, fees, and forfeitures	\$ 2,234,779
Interest earned on deposit	<u>9,470</u>
Total collections	<u>2,244,249</u>

Deductions:

Lump sum budget categories:

Juror expenses	50,546
Witness expense	860
Trial court attorneys	166,979
Mental health (attorneys)	16,775
Transcripts - preliminary & trial	21,423
Transcripts - appeals	2,240
Out of state sheriff fees	77
General office supplies	18,910
Forms printing	29,484
Microfilm supplies	7,222
Books for records and indexes	814
Postage and freight	21,360
Court reporter supplies	2,792
Gas, water, electricity	80,091
General telephone expense	13,085
Long-distance telephone expense	75
Other expenses (robes, etc.)	<u>20,876</u>
Total lump sum categories	<u>453,609</u>

Restricted budget categories:

Maintenance of court area(s)	38,500
Furniture and fixtures	4,509
Equipment purchases	3,554
Equipment rentals	210
Maintenance of equipment	19,786
OCIS services	69,188
Photocopy equipment rental	2,664
Photocopy equipment maintenance	2,223
Court Clerk employees	<u>468,105</u>
Total restricted categories	<u>608,739</u>

**JOAN WILLIAMS, COURT CLERK
COMANCHE COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2006**

Mandated categories:	
Law library	9,000
State judicial fund	<u>1,181,221</u>
Total mandated categories	<u>1,190,221</u>
Total deductions	<u>2,252,569</u>
Collections over (under) deductions	(8,320)
Refunds	2,718
Beginning account balance	<u>374,036</u>
Ending account balance	<u><u>\$ 368,434</u></u>

**JOAN WILLIAMS, COURT CLERK
COMANCHE COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND ANALYSIS
JUNE 30, 2006**

Collections:	
Court fund revolving fees	\$ 91,565
Total collections	<u>91,565</u>
Deductions:	
Personal service	9,970
Travel	586
Maintenance and operation	11,962
Capital outlay	<u>18,861</u>
Total deductions	<u>41,379</u>
Collections over (under) deductions	50,186
Beginning account balance	<u>125,281</u>
Ending account balance	<u><u>\$ 175,467</u></u>

**JOAN WILLIAMS, COURT CLERK
COMANCHE COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
JUNE 30, 2006**

Finding 2005-1 – Reconciliation of District Court (Repeat Finding)

Criteria: Title 19 O.S. § 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 19 O.S. § 684.

Views of responsible officials and planned corrective actions: The Court Clerk is aware and is researching and correcting errors that were made in the conversion. We expect to be finished with the error corrections of the conversion by the end of January 2007.