

**JOAN WILLIAMS, COURT CLERK
COMANCHE COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE YEAR ENDED JUNE 30, 2007**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

February 8, 2008

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

Transmitted herewith is the statutory report for the Comanche County, Court Clerk, for the fiscal year ended June 30, 2007. 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 "Michelle R. Day".

MICHELLE R. DAY, Esq.
Deputy 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 2007 activity of the Court Fund Account for the purpose of complying with 20 O.S. § 1312. We have also performed procedures for fiscal year 2007 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 is collecting the correct fees and is 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; and Court Fund activity and District Court case balances reconciled with the County Treasurer's records. With respect to the Court Clerk Revolving Fund financial records reconciling to 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 "Michelle R. Day". The signature is written in a cursive, flowing style.

MICHELLE R. DAY, Esq.
Deputy State Auditor and Inspector

December 20, 2007

JOAN WILLIAMS, COURT CLERK
COMANCHE COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2007

Collections:

Court fund fines, fees, and forfeitures	\$ 2,295,363
Interest earned on deposit	16,977
Total collections	2,312,340

Deductions:

Lump sum budget categories:

Juror expenses	42,717
Trial court attorneys	137,416
Mental health (attorneys)	15,425
Guardians ad litem fees	4,900
Transcripts - preliminary & trial	8,090
Transcripts - appeals	3,091
General office supplies	16,655
Forms printing	24,389
Books for records and indexes	275
Postage and freight	18,331
Microfilm supplies	14,502
Court reporter supplies	2,710
Gas, water, electricity	84,561
General telephone expense	10,971
Long-distance telephone expense	85
Other expenses (robes, etc.)	26,527
Total lump sum categories	410,645

Restricted budget categories:

Maintenance of court area(s)	38,723
Furniture and fixtures	112
Equipment purchases	95
Equipment rentals	1,033
Maintenance of equipment	16,996
OCIS services	71,832
Photocopy equipment rental	4,797
Photocopy equipment maintenance	2,286
Court clerk employees	458,340
Total restricted categories	594,214

**JOAN WILLIAMS, COURT CLERK
COMANCHE COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2007**

Mandated categories:	
Law library	9,000
State judicial fund	<u>1,222,217</u>
Total mandated categories	<u>1,231,217</u>
Total deductions	<u>2,236,076</u>
Collections over (under) deductions	76,264
Refunds	2,295
Beginning account balance	<u>368,434</u>
Ending account balance	<u><u>\$ 446,993</u></u>

**JOAN WILLIAMS, COURT CLERK
COMANCHE COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND ANALYSIS
JUNE 30, 2007**

Collections:	
Court fund revolving fees	\$ 130,689
Total collections	<u>130,689</u>
Deductions:	
Travel	523
Maintenance and operation	<u>13,331</u>
Total deductions	<u>13,854</u>
Collections over (under) deductions	116,835
Beginning account balance	<u>175,467</u>
Ending account balance	<u><u>\$ 292,302</u></u>

**JOAN WILLIAMS, COURT CLERK
COMANCHE COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RESPONSES
JUNE 30, 2007**

Finding 2007-1—Court Clerk Revolving Fund

Criteria: Effective accounting practices provide that the records of collections, disbursements and fund balances be reconciled on a monthly basis to ensure accuracy.

Condition: The Court Clerk did not reconcile the Court Clerk Revolving Fund with the County Treasurer on a monthly basis. The Court Clerk Revolving Fund quarterly report ending June 30, 2007, could not be reconciled to the County Treasurer. The following reporting variances were noted in the collections, disbursements and balances of court fund monthly reports:

1. A deposit in January 2007 for fees collected in December 2006 was reflected on the Court Clerk records as \$9,027.39; however, the deposit on the County Treasurer's records is reflected as \$12,466.39, a difference of \$3,439.
2. The disbursements reported on the quarterly report ending September 2006 were \$14,443.61; however, actual disbursements were \$1,692.72, a difference of \$12,750.89.
3. The ending balance for the quarterly report for September 2006 was \$131,243.90; however, the beginning balance for the quarterly report beginning October 2006 was \$203,119.48, a variance of \$71,875.58.

Effect: Inaccurate records put the County at risk for financial errors.

Recommendation: We recommend the Court Clerk reconcile, on a monthly basis, the Court Clerk Revolving Fund with the County Treasurer, so as to provide adequate documentation of account activity.

Views of responsible officials and planned corrective actions: In order to comply with your recommendation, we will reconcile with both the County Treasurer and the County Clerk's office on a monthly basis, which in turn will allow this office to provide adequate documentation of the account activity.



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