



Court of Criminal Appeals Special Audit Report July 1, 2003 – December 31, 2004

JEFF A. McMAHAN, CFE

OKLAHOMA OFFICE

OF THE

STATE AUDITOR & INSPECTOR

Why the audit was performed

The Presiding Judge of the Court requested the audit pursuant to 74 O.S. 2001, § 227.8.

Audit Summary:

- ✓ We identified claims for reimbursement for the purchase of office supplies that lacked supporting documentation. **Pgs 3-12.**
- ✓ We identified claims for reimbursement totaling \$2,761.44 that appear questionable due to reimbursements being made to someone other than the purchaser, lack of clear documentation as to the items purchased or no supporting documentation being provided. **Pgs 4-12.**
- ✓ We identified claims for travel reimbursement totaling \$1,523.64 for an official business purpose that we were unable to validate. **Page 12.**
- ✓ We identified claims for out-of-state travel that included \$307.00 in undocumented reimbursements. **Page 13.**
- ✓ We are unable to make a determination regarding the possibility of a “ghost” employee due to the manner and method of employee time accounting and allowed work practices. **Pgs 14-17.**
- ✓ We identified instances where employees used sick leave in lieu of annual leave, instances where comp time was being accrued during normal business hours and instances where leave was taken without a sufficient leave balance. **Pgs 15-20.**
- ✓ We were unable to locate time records for three (3) employees for a cumulative five (5) month period in which the employees received compensation. **Pgs 16-17.**

To view a copy of the entire report, please visit our website at: www.sai.state.ok.us.

If you have questions or would like to contact our office, please call (405) 521-3495.

**OKLAHOMA COURT OF CRIMINAL APPEALS
SPECIAL AUDIT REPORT
JULY 1, 2003 THROUGH DECEMBER 31, 2004**

This publication is printed and issued by the State Auditor and Inspector as authorized by 74 O.S. 2001, § 227.8. Pursuant to 74 O.S. 2001, § 3105(B), 35 copies have been prepared and distributed at a cost of \$78.00. 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

February 23, 2005

Honorable Charles S. Chapel
Presiding Judge
Oklahoma Court of Criminal Appeals
State Capitol
Oklahoma City, Oklahoma 73105

Transmitted herewith is the Special Audit Report for the Oklahoma Court of Criminal Appeals. We performed our special audit in accordance with the requirements of 74 O.S. 2001, § 227.8.

A report of this type is critical in nature; however, we do not intend to imply that our report failed to disclose commendable features in the present accounting and operating procedures of the Oklahoma Court of Criminal Appeals.

The Office of the State Auditor and Inspector is committed to serve the public interest by providing independent oversight and by issuing reports that serve as a management tool to the State. Our goal is to ensure a government, which is accountable to the people of the State of Oklahoma.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our Office during the course of our special audit.

Sincerely,

A handwritten signature in cursive script that reads "Jeff A. McMahan".

JEFF A. McMAHAN, CFE
State Auditor and Inspector

**OKLAHOMA COURT OF CRIMINAL APPEALS
SPECIAL AUDIT REPORT
JULY 1, 2003 THROUGH DECEMBER 31, 2004**

TABLE OF CONTENTS

Judges Of The Court	ii
State Auditor and Inspector's Report	1
Introduction	2
Findings and Concerns	3
Appendix A	20
Appendix B.....	21
Appendix C.....	22

**OKLAHOMA COURT OF CRIMINAL APPEALS
SPECIAL AUDIT REPORT
JULY 1, 2003 THROUGH DECEMBER 31, 2004**

**OKLAHOMA CRIMINAL COURT OF APPEALS
JUDGES OF THE COURT**

	Appointed
Presiding Judge Charles S. Chapel	01-12-1993
Vice-Presiding Judge Gary L. Lumpkin	11-15-1988
Judge Charles A. Johnson	10-31-1989
Judge Reta M. Strubar	07-06-1993
Judge Steve Lile	01-04-1999



STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

Jeff A. McMahan
State Auditor and Inspector

Honorable Charles S. Chapel
Presiding Judge
Oklahoma Court of Criminal Appeals
State Capitol
Oklahoma City, Oklahoma 73105

Pursuant to your request and in accordance with the requirements of 74 O.S. 2001, § 227.8, we performed a special audit with respect to the Oklahoma Court of Criminal Appeals, for the period of July 1, 2003 through December 31, 2004.

The objectives of our special investigative audit will be, but not limited to:

- 1) Review expenditures to determine compliance with laws, regulations and agency procedures;
- 2) Review agency procedures regarding personnel; and
- 3) Any other concerns brought to our attention or discovered during our investigation.

Our findings and concerns related to these procedures are presented in the accompanying report.

Because the above procedures do not constitute an audit conducted in accordance with generally accepted auditing standards, we do not express an opinion on the account balances or financial statements of the Oklahoma Court of Criminal Appeals, for the period July 1, 2003 through December 31, 2004.

Further, due to the test nature and other inherent limitations of a special audit report, together with the inherent limitations of any internal control structure, there is an unavoidable risk that some material misstatements may remain undiscovered. This report relates only to the accounts and items specified above and do not extend to any financial statements of the Court of Criminal Appeals taken as a whole.

This report is intended to provide information to the Judges of the Court of Criminal Appeals. This restriction is not intended to limit the distribution of the report, which is a matter of public record when released.

Sincerely,

A handwritten signature in cursive script that reads "Jeff A. McMahan".

JEFF A. McMAHAN, CFE
State Auditor and Inspector

February 14, 2005

**OKLAHOMA COURT OF CRIMINAL APPEALS
SPECIAL AUDIT REPORT
JULY 1, 2003 THROUGH DECEMBER 31, 2004**

Introduction

The Criminal Court of Appeals (Court) was enacted under House Bill 397 of the First Legislature of the State of Oklahoma (1907-08). House Bill 397 provided that the Judges of the Court should be appointed by the Governor and were to hold office until January 1, 1911, when the Court was to terminate, unless continued by the Legislature.

The Second Legislature enacted House Bill 33, which perpetuated the Court and provided that the Criminal Court of Appeals shall have exclusive appellate jurisdiction in all criminal cases. The Judges who were in office at the time of the enactment of House Bill 33 were to remain in office until the expiration of their terms, and until their successors were voted into office at the General Election in 1910.

In 1959 the Legislature enacted Senate Bill 36, which changed the name of the Court from the Criminal Court of Appeals to the Court of Criminal Appeals.

In 1967, as a result of a Special Election, the Oklahoma Constitution was amended to provide that starting in 1968 the Judges of the Court shall serve a six (6) year term and shall be elected by retention ballot. A retention ballot allows for voters to elect removing a Judge but does not provide for the election of a Judge. In the event that a Judge was not retained by the vote, the Governor of the State would fill the vacancy.

The Court derives its origin and jurisdiction from the Oklahoma State Constitution (Article VII, Section 1). As the Court has exclusive appellate jurisdiction in criminal cases, the Court may be referred to as Court of last resort in criminal case matters.

The Court consists of five (5) Judges each of whom has a personal staff consisting of assistants and clerks. Each Judge holds the exclusive right to his or her staff in all matters pertaining to personnel policies and procedures. In addition to the personal staff's of each Judge, the Court also has a central staff, which is overseen by all Judges of the Court.

**OKLAHOMA COURT OF CRIMINAL APPEALS
SPECIAL AUDIT REPORT
JULY 1, 2003 THROUGH DECEMBER 31, 2004**

CONCERN: *Review expenditures to determine compliance with laws, regulations, and agency procedures.*

We were asked to review expenditures of the Court of Criminal Appeals (Court) for the period from July 1, 2003 through December 31, 2004. We obtained electronic data relating to the Court's expenditures from the Office of State Finance ICS and CORE systems. We noted that the largest expenditure of the Court was for payroll related claims including:

- \$3,623,677.05 in regular payroll expenditures.
- \$46,019.23 in longevity payroll expenses.
- \$39,485.36 in terminal payroll expenses.

Claims for expenditures other than payroll were also examined during the audit. We noted that the majority of the claims were for recurring services for the Court, some of which included:

- Claims to West Group (legal publications) in the total amount of \$34,367.09
- Payments to the Office of State Finance for telephone and line charges totaling \$18,359.43
- Payments to Xerox totaling \$12,906.28.

During the examination of the expenditure claims we noted the following exceptions:

Improper or Unclear Supporting Documentation:

Claim #00000148:

Claim #00000148, dated 2-10-2004 indicated the payee as an office supply company. The claim amount was \$620.26. The invoice attached to this claim indicates the invoice to be two pages, however only one page of the invoice was attached. The total amount of the items listed on the invoice was \$347.52 and all items appear to be miscellaneous office supplies. We were not able to determine what items were purchased with the remaining \$272.74

Claim #00000271:

Claim #00000271, dated 8-24-2004 indicated the payee as an office supply company. The claim amount was \$461.75. This claim included five (5) invoices totaling \$305.08. A credit invoice was attached in the amount of \$60.02. The attached claims, with the credit invoice included, totals \$244.46. Attached to the claim was a statement from the vendor in the total amount of \$1,442.73. A line was drawn through a line item entry in the amount of \$980.98 and the total amount due was changed to \$461.75. The statement references two invoices (452673-0 and 452673-1) in the cumulative amount of \$216.69. These invoices were not attached to claim and were merely referenced on an attached statement from the vendor.

Claim #00000326:

Claim #00000326, dated 10-31-2004 indicated the payee as an office supply company. The claim amount was \$181.19. The documentation attached to this claim was a single 'statement' form, dated 10/31/2004, from the vendor referencing two previous invoices in the amount of \$84.69 and \$96.50.

Claim #00000320:

Claim #00000320, dated 10-21-2004 indicated the payee as an employee of the Court. The total amount of the claim was \$8.55. Attached to the claim was an OSF Form 3 document indicating this claim was a reimbursement to the employee for the purchase of "globe 40 watt lightbulbs". We found no other supporting documentation attached to this claim.

**OKLAHOMA COURT OF CRIMINAL APPEALS
SPECIAL AUDIT REPORT
JULY 1, 2003 THROUGH DECEMBER 31, 2004**

Recommendation:

We recommend that claims submitted for payment include appropriate supporting documentation including the original invoices indicating the items that were purchased.

Improper Claims For Office Expenses:

The Court's Finance Director provided us with copies of a letter dated December 2, 2004 from the District 5 Judge stating, "Internal audit has disclosed that the attached claims were file in improper total amounts. Please reverse these claims with the enclosed funds". Included with the letter provided to us, was a copy of a personal check from the District 5 Judge in the amount of \$1,560.43 as well attached reimbursement claims totaling the same amount. This section addresses claims that have, and claims that have not, been reimbursed and are noted as such.

Claim # 00000253 (Not Reimbursed):

Claim #00000253, dated 8/25/2004 indicated the payee as the District 5 Judge. The total amount of the claim was \$626.94 and was supported by six (6) receipts totaling \$675.61. One receipt (Target dated 8/22/2004) indicated that four (4) items were marked out and the sales tax was recalculated to reflect a total receipt amount of \$150.33.

Store	# of Items	Purchase Amt	Sales Tax	Total
Linens N Things	2	\$29.98	\$2.51	\$32.49
Office Max	11	\$147.79	\$12.38	\$160.17
Pottery Barn	1	\$119.00	\$9.97	\$128.97
Office Max	7	\$82.03	\$6.87	\$88.90
Target	17	\$138.87	\$11.46	\$150.33
Target	3	\$60.97	\$5.11	\$66.08
	41	\$578.64	\$48.30	\$626.94

The six (6) receipts reflect the purchase of forty-one (41) items including frames, memo holders, pencil cups, wood clip divider, cardholders, desk lamp, floor lamp, lampshades, flowers, wall clock and framed art, among other items.

LINENS 'N THINGS BELLE ISLE STATION S/C 1741 BELLE ISLE BLVD OKLAHOMA CITY, OK 73118 405-848-4416 39290 08-23-04 06:42P Lilly 00539 01		
GUEST RECEIPT COPY		
16X20 EMBD 16X20	GOL	19.99
088922780064		
FLOATER FR 5X7	BLA	9.99
028295084031		
SUB TOTAL		29.98
SALES TAX		2.51
TOTAL		****32.49
AMOUNT TENDERED		
VISA		32.49
DAWN H LUKASIK		
CARD #:	*****5187	
AMOUNT		32.49
139590 APPROVED		

The reimbursement claim for these items listed the District 5 Judge as the claimant.

We noted that the receipt from Linens 'N Things reflects that the purchase was charged to a Visa card belonging to the Judge's former Administrative Assistant. We noted that in addition to the former administrative assistant's name appearing on the receipt that the Visa card number was indicated by the last four digits '5187'.

The other five receipts appear to indicate that the purchases were charged to the same Visa card. It appears from the supporting documentation that all of the purchases relative to this claim were purchases charged to the Visa account of the Judge's former Administrative Assistant.

Based on the documentation provided in support of this claim it appears that the former Administrative Assistant made the purchases. This claim should have been filed with the former Administrative Assistant as the Claimant.

Claim #00000262 (Not Reimbursed):

Claim #00000262, dated 8/29/2004 indicated the payee as the District 5 Judge. The total amount of the claim was \$129.88 and was supported by two (2) receipts totaling \$129.88. The items listed on the receipts reflect the purchase of various office related items including pictures, picture frames, desk organizers and one item listed as "generic everyday".

**OKLAHOMA COURT OF CRIMINAL APPEALS
SPECIAL AUDIT REPORT
JULY 1, 2003 THROUGH DECEMBER 31, 2004**

Store	# of Items	Purchase Amt	Sales Tax	Total
Hastings	5	\$63.95	\$5.28	\$69.23
Office Max	4	\$55.96	\$4.69	\$60.65
	9	\$119.91	\$9.97	\$129.88

It appears that the total amount of one receipt (Hastings receipt, \$69.23) was charged to the same Visa card previously noted. The second supporting receipt indicates that of the \$60.65 total

amount, \$40.00 was paid in cash and \$20.65 was charged to the previously noted Visa card. Based on the documentation provided in support of this claim it appears that the former Administrative Assistant made the purchases. This claim should have been filed with the former Administrative Assistant as the Claimant.

<p>I hereby approve this claim for payment and certify it complies with the purchasing laws of this State.</p>	<p>_____</p> <p>Agency Approving Officer's Signature</p> <p>Approving Officer's Name: _____</p> <p>Title: _____</p>
--	---

Claims submitted for reimbursement include an attached form, OSF Form 15A. This form requires a signature from an approving officer for the agency submitting the claim (example at left).

Either the presiding or vice-presiding Judge of the Court may approve claims submitted for payment. We noted in this instance that the Claimant requesting reimbursement and the official approving the claim on OSF Form 15A, were both the same.

Claim #00000265 (Reimbursed):

Claim #00000265, dated 9/2/2004 indicated the payee as the District 5 Judge. The total amount of the claim was \$51.99 and was supported by one (1) receipt in the same amount. We are unable to determine what items were purchased based on the receipt provided in support of the claim.

Store	# of Items	Purchase Amt	Sales Tax	Total
T.J. Maxx	6	\$47.96	\$4.03	\$51.99
	6	\$47.96	\$4.03	\$51.99

The receipt included descriptions of the items purchased as "giftware", "housewares" and "decorative giftware". Due to the descriptive information

contained on the receipt provided we are unable to determine what types of items were actually purchased.

Claim #00000272 (Not Reimbursed):

Claim #00000272, dated 9/13/2004 indicated the payee as the District 5 Judge. The total amount of the claim was \$225.52 and was supported by three (3) receipts totaling \$266.41. Two of the supporting receipts total \$185.15 of the total claim amount of \$225.52, a difference of \$40.37.

Store	# of Items	Purchase Amt	Sales Tax	Total
Ross	10	\$84.90	\$7.11	\$92.01
TJ Maxx	4	\$74.96	\$6.30	\$81.26
Unknown	6	\$85.94	\$7.20	\$93.14
	20	\$245.80	\$20.61	\$266.41

The third supporting receipt (TJ Maxx) includes four (4) items including "ladies shoes" (2 items), "giftware" and "better wear" in the amounts of \$19.99, \$19.99, \$14.99 and \$19.99, respectively, along with \$6.30 in sales tax.

When the full receipt amounts of the two largest receipts were considered (\$185.15 total) we were unable to determine what combination of items from the third receipt comprised the remaining \$40.37 of the total claim amount.

**OKLAHOMA COURT OF CRIMINAL APPEALS
SPECIAL AUDIT REPORT
JULY 1, 2003 THROUGH DECEMBER 31, 2004**

Additionally, one of the receipts included in support of this claim contains only the cost amount with no descriptive information as to the item purchased. As such we are unable to determine what was actually purchased.

Claim #0000273 (Reimbursed):

Claim #0000273, dated 9/13/2004, indicated the payee as the District 5 Judge. The total amount of the claim was \$76.06 and was supported by one (1) receipt in the same amount. The attached OSF Form 3 indicates the claim was for "misc. office furnishings".

Additionally we noted that the supporting receipt indicates only item amounts and does not include any descriptive information of the items purchased.

Store	# of Items	Purchase Amt	Sales Tax	Total
Hobby Lobby	7	\$70.18	\$5.88	\$76.06
	7	\$70.18	\$5.88	\$76.06

We noted that the total amount, as with the previous receipts, included \$5.88 in sales tax.

Claim # 0000274 (Reimbursed):

Claim #0000274, dated 9/14/2004, indicated the payee as the District #5 Judge. The total amount of the claim was \$17.98 and was supported by one (1) receipt in the total amount of \$35.95 including \$2.77 in sales tax. The four (4) items listed on the receipt included "dec accessories", "giftware" (two items) and "ladies shoes". It appears that the items paid included the "dec accessories" and the two "giftware" items that totaled \$17.98. It appears that that the sales tax amount of \$2.77 was not paid as part of this claim.

We noted that the receipt also indicates that the items were purchased and charged to the same "5187" Visa card previously noted.

Claim #0000275 (Reimbursed):

Claim #0000275, dated 9/15/2004, indicated the payee as the District 5 Judge. The total amount of the claim was \$81.86 and was, apparently, supported by one receipt. The OSF Form 3 attached indicated the items purchased as "misc. office furnishings".

The copy of the receipt attached to the claim was not readable in any aspect; therefore we are unable to determine the items purchased nor where they were purchased.

Claim #0000315 (Not Reimbursed):

Claim #0000315, dated 11/1/2004, indicated the payee as the District 5 Judge. The total amount of the claim was \$169.98. The attached OSF Form 3 indicated the purchase was for a "Large Wall Clock" in the amount of \$139.99 and a "Tray w/ three water glasses" in the amount of \$29.99. The attached OSF Form 3 included the notation "original receipts not available". We noted that there were no receipts, originals or copies, attached in support of this claim.

Claim #0000329 (Reimbursed):

Claim #0000329, dated 11/3/2004, indicated the payee as the District 5 Judge. The total amount of the claim was \$182.88 and was supported by five (5) receipts totaling \$323.87. Attached to the claim was OSF FORM 3 breaking down the \$182.88 total amount into four (4) individual amounts as follows: \$35.62, \$108.36, \$22.68 and \$16.22.

**OKLAHOMA COURT OF CRIMINAL APPEALS
SPECIAL AUDIT REPORT
JULY 1, 2003 THROUGH DECEMBER 31, 2004**

Store	# of Items	Purchase Amt	Sales Tax	Total
Unknown	1	\$99.99	\$8.37	\$108.36
Target	20	\$95.29	\$7.98	\$103.27
Bed Bath & Beyond	3	\$14.97	\$1.25	\$16.22
Wal-Mart	19	\$55.40	\$4.64	\$60.04
Wal-Mart	7	\$33.16	\$2.82	\$35.98
	50	\$298.81	\$25.06	\$323.87


Two of the supporting receipts indicated corresponding amounts of \$108.36 and \$16.22.

The supporting receipt in the amount of \$108.36 has no indication of the items purchased or where the items were purchased.

We noted that this receipt also included a 'charge slip' indicating that this purchase was charged to the District 5 Judge's former Administrative Assistant. The second receipt with a corresponding amount to that found on the attached OSF FORM 3 (\$16.22) was a receipt from "Bed Bath & Beyond" and also appears to have been charged to the '5187' Visa account previously noted.

The receipt lists three (3) items purchased, all three being described on the receipt as "Department 3", as such we are unable to determine the items purchased.

The combined total of these two receipts represent \$124.58 of the \$182.88 total claim amount. It appears that \$58.30 of this claim is supported by some combination of the forty-six (46) items listed on the remaining Wal-Mart and Target receipts attached to the claim (shown below):



11/01/2004 10:04 PM
RECEIPT EXPIRES ON 01/30/05



A receipt dated within 90 days is required for ALL returns & exchanges. Giving a gift? Include a gift receipt

031150019	S4 TG HANES	T	3.99
031150027	S4 TG HANES	T	3.99
031150023	S4 TG HANES	T	3.99
031150031	S4 TG HANES	T	3.99
065073454	FRAME 2X3	T	2.99
064090133	PREMIERE RUG	T	9.99
200030349	LG TUMBLER	T	4.99
064050989	HAND TOWEL	T	11.98
	2 @ 5.99		
064050990	WASHCLOTH	T	3.99
065073424	FRAME 2X3	T	2.99
084111201	ORCHID	T	7.33
084111157	PRPLE FLOWER	T	7.33
053200408	ED CARD	T	2.59
053200411	ED CARD	T	3.29
053200250	CARD	T	2.50
053200427	CARD	T	2.99
053200407	ED CARD	T	2.59
053200419	CARD	T	2.59
056000003	POLAROID FLM	T	11.49

T = OK TAX 8.3750% on 95.29 7.98
TOTAL 103.27

*5187 VISA CHARGE 103.27

RECEIPT ID# 2-4306-1397-0094-3614-4
VCD#754254746 TH#****2539

↓ INDICATES SALE PRICE

Save ALL Receipts
Give Gift Receipts & Gift Cards
Ask about Receipt Lookup



ALWAYS LOW PRICES.
Always.

SUPER CENTER
WE SELL FOR LESS
MANAGER DONNA LEHONS
(405) 841-4502
OKLAHOMA CITY, OK

ST# 2804 OP# 00002417 TE# 2: TR# 06702
LOVE CARD 066152612174 1.84 X
AFR. AM. CDS 001810088812 2.23 X
HOME DEO 087327600004 7.84 X
HAIR DRYER 007410803430 9.53 X
WR FRUIT C 036563280312 0.74 X
WR FRUIT S 036563280311 0.74 X
HAIRSPRAY 007073000410 1.24 X
BABY LOTION 038137003513 1.94 X
NAIL COLOR 00112892115 1.84 X
INTUITION 001254785172 6.93 X
HAIR COLOR 038151381904 2.67 X
HAIR COLOR 038151381909 2.67 X
BODY WASH 038151538100 4.93 X
HAND SOAP 007278500983 0.84 X
TOOTHBRUSH 003500055100 0.96 X
SHAMPOO 007940076440 0.96 X
COTTON 068113169296 1.67 X
TOOTHBRUSH 003500055100 0.96 X
BATTERIES 004133384401 4.87 X

SUBTOTAL 65.40
TAX 1 8.375 % 4.64
TOTAL 60.04
SHOPPING CARD TEND 56.12
VISA TEND 3.92

ACCOUNT #5187
APPROVAL #537201
TRANS ID -0094306159419500
VALIDATION -K3BS
PAYMENT SERVICE - E
CHANGE DUE 0.00



ALWAYS LOW PRICES.
Always.

WE SELL FOR LESS
MANAGER ROBERT SNELSON
(405) 224-1867

ST# 0113 OP# 00001417 TE# 04 TR# 02417
5X3.5 FRAME 003204699737 4.50 X
GLOBE VAL PK 004316840869 3.96 X
LIGHT BULB 060538898379 0.77 X
COLLAGE 003204699733 3.00 T
5X3.5 FRAME 003204699737 4.50 T
NAILS 003506110964 0.97 X
LF SHOE COLL 078982932343 15.46 X

SUBTOTAL 33.16
TAX 1 8.500 % 2.82
TOTAL 35.98
VISA TEND 35.98

ACCOUNT #5187
APPROVAL #672843
TRANS ID -0094308365386934
VALIDATION -6LBD
PAYMENT SERVICE - E
CHANGE DUE 0.00

**OKLAHOMA COURT OF CRIMINAL APPEALS
SPECIAL AUDIT REPORT
JULY 1, 2003 THROUGH DECEMBER 31, 2004**

Again we noted that all three of the receipts indicate that the purchases were charged to the '5187' Visa account previously noted. We also noted that the Wal-Mart receipt (total amount \$60.04) includes nineteen (19) items. We are unable to identify any items relevant to office supplies.

Additionally we noted that the claimant was also the approving signature for the claim.

Claim #00000348 (Reimbursed):

Claim #00000348, dated 11/22/2004, indicated the payee as the District 5 Judge. The total amount of the claim was \$1,149.68 and was supported by eleven (11) receipts totaling \$1,2841.21. All of the attached receipts have the notation "Original Invoice Not Available" and appear to have been faxed to the Court from a law firm in Lawton, Oklahoma.

Several of the included receipts are unreadable and/or partial copies of receipts. One of the included receipts, from T.J. Maxx, included items such as "decorative giftware", "dec accessories" and three items listed as "stationary" in amounts of \$29.00, \$29.00 and \$22.00.

Store	# of Items	Purchase Amt	Sales Tax	Total
TJ Max	8	\$122.97	\$10.34	\$133.31
Target	18	\$112.04	\$9.38	\$121.42
Linens N Things	5	\$35.91	\$3.01	\$38.92
Target	6	\$92.95	\$7.78	\$100.73
Target	23	\$339.77	\$28.46	\$368.23
Target	7	\$46.57	\$3.90	\$50.47
Target	9	\$40.05	\$3.35	\$43.40
Unknown	2	\$118.98	\$9.96	\$128.94
Unknown	3	\$62.77	\$5.26	\$68.03
Unknown	2	\$16.48	\$1.38	\$17.86
Unknown (Partial)	9	\$212.90	\$0.00	\$212.90
	92	\$1,201.39	\$82.82	\$1,284.21

We noted that the total amount of the receipt was \$133.31 and included the notation "MAXX MONEY" and the amount of \$102.93. "Maxx Money", according to the T.J. Maxx website, is a store credit for items that have been returned. It appears that \$102.93 of the \$133.31 was paid with "Maxx Money" with the remaining amount charged to a credit card ending with the numbers 6560. We were unable to identify the store name for four (4) of the eleven (11) receipts attached in support of this claim.

In three (3) instances the receipts are of such poor quality that the store name cannot be determined and the receipts list only purchase amounts rather than any descriptive information about the items purchased. As such we cannot determine what items were purchased.

**OKLAHOMA COURT OF CRIMINAL APPEALS
SPECIAL AUDIT REPORT
JULY 1, 2003 THROUGH DECEMBER 31, 2004**

One of the receipts attached in support of this claim appears to be a partial receipt. The amount indicated as being used for purposes of calculating the reimbursement amount was \$212.90. The receipt includes items such as “stationary”, “dec accessories”, “domestics” and “decorative giftware”.

In addition we identified three entries in the amount of \$16.99, \$29.99 and \$29.99 where it appears the descriptive information was cut off. This receipt appears to be similar to the previously noted receipts from “T.J. Maxx”.

Two of the receipts attached in support of this claim reflects that the purchase was charged to a Visa card ending with the numbers ‘7723’. One of the two ‘7723’ receipts also included the associated name of the daughter of the District 5 Judge’s former Administrative Assistant.

Additionally we noted that four (4) of the receipts attached in support of this claim appear to have been charged to the previously noted ‘5187’ Visa card.

LEHENS 'N THINGS BELLE ISLE STATION S/C 1741 BELLE ISLE BLVD OKLAHOMA CITY, OK 73118 405-842-4416		
51751 11-08-04 09:13P kasla 00539 01		
GUEST RECEIPT COPY		
FRAME CASE 4X6	WAL	12.99
66578877829		
FRAME CASE 4X6	WAL	12.99
66578877829		
YARN DYE C STD PC	SAH	2.47
606222033181		
YARN DYE C STD PC	SAH	2.47
606222033181		
SPORTWINKS 2X2	BAS	4.99
00033741683		
SUB TOTAL		35.91
SALES TAX		3.01
TOTAL		***38.92
AMOUNT TENDERED		
VISA		38.92
AMBER LUKASIK		
CARD #:		*****7723
AMOUNT		38.92
694237 APPROVED		

Findings and Recommendations:

Finding (1): Payment of sales tax.

We are unable, in many instances, to determine exactly what portions of the supporting receipts, including sales tax, were used in calculating the total claim amount except for those claims where the claim amount was equal to the amount of the attached supporting receipts.

Claim	Sales Tax
00000253	\$48.30
00000262	\$9.97
00000265	\$4.03
00000272	\$7.11
00000273	\$5.88
00000348	\$68.68
	\$143.97

Of the reimbursement claims considered in this section, and where it appears that an entire receipt amount, including tax, was paid, it appears that a total of \$143.97 was paid in sales tax. Title **68 O.S. § 1356(1)** sets forth certain agencies and entities that shall be exempt from paying sales tax and includes the following as an exemption:

“Sale of tangible personal property or services to the United States Government or to the State of Oklahoma, any political subdivision of this state or any agency of a political subdivision of this state[.]”

Recommendation:

We noted during our examination twenty-one (21) claims to two (2) office supply vendors for the various office supply products required for the operation of the Court. We recommend that, where possible, office supplies be purchased from vendors ordinarily used by the Court to avoid the payment of sales tax in accordance with **68 § 1356(1)**.

We noted very few claims for reimbursement by employees of the Court excepting for those already noted in this report. We would further recommend that the Court review and adopt policies regarding employees making purchases for office related supplies and seeking reimbursement for those purchases. The Court may consider limiting this practice unless there is an issue of urgency or availability.

**OKLAHOMA COURT OF CRIMINAL APPEALS
SPECIAL AUDIT REPORT
JULY 1, 2003 THROUGH DECEMBER 31, 2004**

Finding (2): Improper or Unclear Supporting Documentation:

We noted several instances where payment claims to vendors did not contain invoices from vendors, did not include all pages of the associated invoice or relied upon a combination of invoices and statements or had no supporting documentation at all.

Furthermore, we noted several instances, particularly for reimbursement claims to employees of the Court, where the supporting documentation included purchases for personal items mixed with items being reimbursed making it difficult or impossible to determine what items were being reimbursed.

Additionally we identified instances, again related specifically to reimbursement claims issued to employees of the Court, where the supporting documentation contained no descriptive information other than a purchase price.

Recommendation:

We recommend that claims to vendors and to employees seeking reimbursement for items purchased should include supporting documentation that clearly defines what items are being purchased. Identifying items actually purchased and reimbursed was a significant issue with respect to the claims for reimbursement to employees and officials of the Court. Because of that we also rely, in part, on our previous recommendation that the Court review the practice of employee purchases and reimbursements.

Finding (3): Reimbursement claims filed on behalf of another.

We noted that twenty (20) of the receipts supporting reimbursement claims listing the District 5 Judge as the Claimant, appeared to have been charged to Visa cards belonging to either a former Administrative Assistant or the former Administrative Assistant's daughter.

Recommendation:

We recommend that reimbursement claims be filed by the person actually incurring the expense and entitled to the reimbursement for items purchased for use by the Court.

Finding (4): Claims filed by and approved by same person.

Claims may be approved by the Presiding or Vice-Presiding Judge of the Court. We noted four (4) instances where claims were filed by and approved by the same person.

We recommend that the Presiding Judge approve claims filed by the Vice-Presiding Judge and claims filed by the Presiding Judge be approved by the Vice-Presiding Judge.

**OKLAHOMA COURT OF CRIMINAL APPEALS
SPECIAL AUDIT REPORT
JULY 1, 2003 THROUGH DECEMBER 31, 2004**

Travel Related Expenditure Claims:

Travel claims are prepared utilizing the State Of Oklahoma Travel Voucher (OSF Form 19). During the audit period we noted that OSF Form 19 Revised 3/00 and Revised 10/03 were used. Revision 3/00 and Revision 10/03 both contain a place for the Claimant to sign, under penalty of perjury, that the claim is true and correct, although the wording was changed slightly between the revisions (Appendix A and Appendix B).

We obtained a copy of a letter sent to the Office of State Finance dated January 6, 2005, and signed by the District 5 Judge, which stated:

“Each of the enclosed claims is related to my activities in support of the RID Program within the Department of Corrections. In order to avoid the appearance of a conflict of interest concerning my activities on behalf of RID and my duties on the Court, I request that you use the enclosed funds to refund these claims”.

Attached to the letter provided to us was a copy of a personal check from the District 5 Judge in the amount of \$1,523.64. Additionally copies of the RID related travel claims filed by the District 5 Judge were attached. Claims that have been reimbursed are so noted in our report.

We examined all reimbursement claims filed for travel related expenses and noted the following:

- Thirty-eight (38) claims were filed totaling \$13,850.89.
- Seven (7) of the claims were filed for out-of-state travel totaling \$8,648.89.
- Thirty-one (31) of the claims were filed for in state travel totaling \$5,202.00.

Claim #	Date	Claimant	Destination	Claim Amt
17	8/5/2003	Former Presiding Judge	San Juan, Puerto Rico	\$1,756.74
18	8/18/2003	Former Presiding Judge	San Francisco, CA	\$1,187.56
59	1/28/2004	Former Presiding Judge	San Francisco, CA	\$1,935.42
66	2/10/2004	Former Presiding Judge	San Antonio, TX	\$811.97
158	5/4/2004	Former Presiding Judge	Memphis, TN	\$824.25
191	6/16/2004	Former Presiding Judge	Las Vegas, NV	\$904.50
245	8/16/2004	Former Presiding Judge	Atlanta, Georgia	\$1,228.45
				\$8,648.89

Although the out-of-state travel claims represent 18% of the total travel claims filed, the expenditure amount for the out-of-state travel claims represents 62% of the total travel related expenditures for the Court.

**OKLAHOMA COURT OF CRIMINAL APPEALS
SPECIAL AUDIT REPORT
JULY 1, 2003 THROUGH DECEMBER 31, 2004**

In State Travel:

We examined thirty-one (31) travel claims for in state travel totaling \$5,202.00 that had been filed for reimbursement.

Claim #0000202 (RID Related - Reimbursed):

Claim #0000202 filed by the District 5 Judge indicated travel from Oklahoma City to Fort Supply, and Oklahoma City to Lawton on the same date with overlapping times. According to the notation on the claim the Claimant left Oklahoma City going to Ft. Supply at 5am on June 24th, 2004.

Show point travel status began, each point visited and the point travel status ended. (Vicinity only travel should show general geographical area, e.g., Tulsa Vicinity)	Date 2004		Mileage Claimed		Travel Status Hour	
	Mo.	Day	Map	Vicinity	Entered	Ended
① OKC to Ft Supply + Return	6	24	308	20	5:00 am	5:20 am
② OKC to Lawton + Return	6	24	174	20	8:00 am	8:20 am

The next line on the same travel claim appears to indicate that the Claimant left Oklahoma City at 8am, on the same date, traveling to Lawton.

Claim #0000051 (Not RID Related):

Claim #0000051 filed by the Former Presiding Judge indicated travel to Tulsa (208 miles roundtrip) along with 12 vicinity miles. These amounts were totaled as “230” miles, an error of 10 miles, resulting the overpayment of \$3.60.

Claim #0000244 (RID Related – Reimbursed):

Claim #0000244 filed by the District 5 Judge indicated three (3) travel destinations on different dates. One of the travel dates indicated “OKC to Lawton + return” and indicated the map miles as 154. Using the Oklahoma Department of Transportation Mileage Tabulator we determined the map miles should have been 174 miles, resulting in an underpayment of \$7.50 to the Claimant. However, as this claim was later reimbursed no corrective action is required.

We noted ten (10) travel claims filed by the District 5 Judge for reimbursement for travel relating to the Department of Corrections (DOC) Regimented Inmate Discipline (RID) program totaling \$1,523.64 (Appendix C). We received documentation from the Court’s Finance Director including a copy of a personal check from the District 5 Judge reimbursing the amount of the DOC RID related travel claims.

During a conversation with the District 5 Judge we asked about the RID travel claims and were told that the claims were reimbursed because there may have been a “dual purpose” to the claims. We asked the District 5 Judge for any correspondence relating to his RID activities. We were provided a letter from the District 5 Judge to a Department of Corrections Official. This letter does not appear to indicate any official involvement with the RID program.

We were advised that we should contact Martin Conway, Unit Manager for the RID program, to obtain other information as to the District 5 Judges official involvement in RID.

We contacted Martin Conway, Unit Director DOC RID program, who advised us that he is not aware of any official involvement that the District 5 Judge has with the RID program. When asked about any conferences or committees related to RID Conway stated that there was a “Citizens Advisory” committee, but that the District 5 Judge was neither a member of that committee nor had he attended any of the meetings related to that committee.

Conway stated that he is not aware of, and does not believe, that any RID related conferences would have occurred in McAlester, Tulsa, Chickasha or Waurika. Conway stated that he met the District 5 Judge once while attending a hearing in which Conway was a witness, and that he and the District 5 Judge did have a conversation about RID. Conway stated that he did not think this meeting could be considered as “anything official”.

**OKLAHOMA COURT OF CRIMINAL APPEALS
SPECIAL AUDIT REPORT
JULY 1, 2003 THROUGH DECEMBER 31, 2004**

Out Of State Travel:

We examined seven (7) travel claims totaling \$8,648.89 that had been filed for reimbursement.

Claim #00000245:

Claim #00000245 filed by the Former Presiding Judge indicated travel to Atlanta, Georgia. The total amount of the claim was \$1,235.20. Included on the claim was \$192.00 for taxi fares. We noted attached receipts for taxi fares in the total amount of \$99.00, a variance of \$93.00.

Claim #0000017:

Claim #0000017 filed by the Former Presiding Judge indicated travel to San Juan, Puerto Rico. The total amount of the claim was \$1,756.74. The claim included \$30.00 for taxi fares and \$24.00 for parking fees. We did not find corresponding receipts for these expenses.

Claim #0000059:

Claim #0000017 filed by the Former Presiding Judge indicated travel to Houston, Texas and San Francisco, California. The total amount of the claim \$1,935.42. The claim included \$133.00 for taxi fares, \$20.00 for parking and \$65.00 for "misc" expenses. We did not find any corresponding receipts for these expenditures.

Findings and Recommendations:

Finding (1): Improper or questionable travel claims.

We noted ten (10) travel claims filed in the cumulative amount of \$1,523.64 for travel related to the DOC RID program. We were unable to substantiate the official business of the travel related to these claims. These claims have been reimbursed by the District 5 Judge.

Recommendation:

We recommend the Attorney General review this finding to determine what action, if any, should be taken.

Finding (2): Lack of supporting documentation to substantiate travel claim reimbursements.

We noted the following exceptions related to the out-of-state travel claims:

- Of the \$355.00 reimbursed for taxi fares, we only found receipts for \$99.00, a variance of \$263.00.
- Of the \$60.00 reimbursed for parking we only found receipts for \$16.00, a variance of \$44.00.
- One out-of-state claim contains a \$65.00 undocumented "misc" expense.

Recommendations:

We recommend that receipts be obtained for related travel expenditures including taxi fares, and that those receipts be attached to travel reimbursement claims. Further, when the Claimant is seeking reimbursement for "Other Misc. Costs" documentation should be included the purpose of the miscellaneous expense.

**OKLAHOMA COURT OF CRIMINAL APPEALS
SPECIAL AUDIT REPORT
JULY 1, 2003 THROUGH DECEMBER 31, 2004**

CONCERN: Possibility of employee's being paid improperly ("ghost employees").

COURT OF CRIMINAL APPEALS SICK & ANNUAL LEAVE SHEET OCTOBER 2004						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18 8 HRS ANNUAL	19	20 4 HRS ANNUAL	21	22 8 HRS ANNUAL	23
24	25	26	27 8 HRS SICK	28	29	30
TOTAL HOURS SICK LEAVE USED _____			TOTAL HOURS ANNUAL LEAVE USED _____			
REMARKS _____						
EMPLOYEE'S SIGNATURE _____		DATE _____	SUPERVISING AUTHORITY _____			
PRINT NAME _____						
SOCIAL SECURITY NUMBER _____						

We obtained the payroll funding claims for the Court as well as employee time records and employee monthly leave reports. The payroll funding claims constitute, among other things, a listing of the Court's employees number of work hours claimed and the amount of salary paid to each employee on a monthly basis.

We found that the leave report for each employee is used to document the amount of annual leave, sick leave and compensatory time (comp time) accrued or used during the month. Each leave record also has a place for the employee signature and date as well as the supervisor's signature. The leave reports effectively serve as time cards for each employee although work time is not recorded.

Each month the sick, annual or comp time used is entered into a computer system and a monthly leave report (MLR) is generated. The MLR (from the Office of Personnel Management) denotes the beginning balance of sick, annual and comp time, the number of hours used in any given month, the number of hours accrued, and the ending month balance.

To perform this audit test we compared the sick, annual and comp time leave recorded on the employee leave record to what was reflected on the monthly leave reports (MLR). Additionally we compared the payroll funding claims to verify that an employee leave record corresponds to each individual that appears on the payroll funding claims with the following results:

Finding (1): Leave sheet hours do not correspond to monthly OPM reports.

We noted twelve (12) instances where it appears that the amount of leave indicated on the employee leave record does not match the amount of indicated on the OPM monthly leave report as depicted in the table that follows. In most instances, it appears that leave hours, both sick and annual, were used by employees of the Court and reflected on the employee's leave sheets, but the leave hours were not reflected in the monthly leave reports.

Month	Sick & Annual Leave Report		OPM Monthly Leave Report	
	Sick Leave Hrs	Annual Leave Hrs	Sick Leave Hrs	Annual Leave Hrs
Aug-03	0	52	0	44
Sep-03	3	4	2	5
Oct-03	0	8	0	0
Oct-03	0	16	0	0
Nov-03	0	8	0	8.99
Jan-04	11	0	0	0
Jun-04	4	53	4	58
Jul-04	2	0	0	0
Aug-04	6	16	10	12
Aug-04	0	40	0	36
Sep-04	88	0	96	0
Oct-04	0	34	0	0

**OKLAHOMA COURT OF CRIMINAL APPEALS
SPECIAL AUDIT REPORT
JULY 1, 2003 THROUGH DECEMBER 31, 2004**

Recommendations:

Steps should be implemented to verify that the amount and type of leave taken by employee's and indicated on the employee leave report are properly entered as to both type of leave and amount of leave. The Court may consider providing a copy of the monthly leave reports to each employee to allow employees to verify that the previous month's leave was properly recorded.

Finding (2): Employees not submitting leave request forms.

The Court's Personnel Policy And Procedures Manual Section 5.3a states, in part:

"Annual Leave must be applied for by the employee and approved by the employee's Appointing Authority. A LEAVE REQUEST FORM must be completed and approved prior to the taking of Annual Leave."

During our examination we noted that leave request forms were consistently attached to the time records for only one employee. Except for that one employee, we found only one (1) leave request form. Further, during the month of August 2003, we noted that a leave request form was filled out indicating a request for one (1) day of annual leave on August 1, 2003. The leave record for this employee indicates eight (8) hours of annual leave taken on August 1, 2003.

In addition, the same employee leave record also indicated four (4) and eight (8) additional hours of annual leave taken the same month by the same employee. We found no additional leave request forms for the additional annual leave taken. Furthermore, during the same month we noted that two other employees also indicated having taken annual leave, however, we did not find corresponding leave request forms. We noted that the "Supervising Authority" that signed all three time sheets was the same person.

Recommendations:

It appears that this policy is being largely ignored, evidenced by the fact that we found few leave sheets for the Court's employee's, excepting for one particular employee. We would recommend the Court ensure that all employees are aware of this policy and that steps are taken to follow the requirements set forth in the policy manual.

Finding (3): Employees exceeding limits of leave.

In April 2004 one employee's leave record reflects that sixteen (16) hours of sick leave was used on April 5th and 6th, and another four (4) and eight (8) hours being used on April 28th and 29th, respectively, as well as four (4) hours of comp time being used on the 22nd. The leave taken on the 28th and 29th appears to have been changed from sick to annual leave.

The Monthly Leave Report (MLR) reflects that at the beginning of April this employee had a total of 18.88 hours of annual leave, 7.79 hours of sick leave and 0.00 hours of comp time. During the month it appears 36 leave hours were used. The MLR reflects a total beginning balance of 26.67 hours of leave available. The leave usage, as reported in the MLR for this month reflects that 12.00 hours of annual leave and 15.79 hours of sick leave were used for a total of 27.79 hours.

The ending leave balances, with the accrual of 12.09 hours of annual leave and 10.08 hours of sick leave for this month were 18.97 and 2.08 hours for annual and sick leave, respectively.

We noted three similar occurrences in October 2003, September 2004 and October 2004. Two of those instances involved an employee using sick leave when there was an insufficient sick leave balance. In both instances the sick leave was taken from the employees annual leave balance.

**OKLAHOMA COURT OF CRIMINAL APPEALS
SPECIAL AUDIT REPORT
JULY 1, 2003 THROUGH DECEMBER 31, 2004**

In the third instance we noted that an employee requested, and was approved for, three (3) days of annual leave. The annual leave balance for this employee at the start of the month was twenty-one (21) hours. It appears that three (3) hours of sick leave were used to compensate for the three (3) hour deficit in annual leave.

We were unable to find any references in the Personnel Policy And Procedure Manual for the Court that discusses using leave accrued during the same month. We revert to Title 74 §840-2.20, for reference, which states, in part:

"4. Leave earned during a month shall not be available for use until the beginning of the following month."

Recommendation:

We would recommend that the Court consider adopting a policy similar to Title 74 §840-2.20 regarding the use of leave during the same month accrued. Further we would cite our previous recommendation that employees be made aware of the policy requirement of requesting leave and that those leave approvals be approved where the employee has a sufficient leave balance for the type of leave requested.

Finding (4): Missing employee leave sheet records.

We noted three (3) instances where names appeared on the payroll-funding claim for which we were unable to locate corresponding leave records. Two of these instances involve former employees:

The payroll-funding claim for August 2004 and December 2004 reflect payroll-funding amounts of \$1,470.36 and \$3,033.16 for both of the former Administrative Assistants to the District 5 Judge. We were unable to find corresponding leave sheets for either of these employees for the months listed.

During the period from October to December 2004 we noted that one employee was listed on the payroll funding sheets indicating a total compensation amount of \$17,625.00. We were unable to locate leave records for this three-month period.

Upon further inquiry we learned that this employee underwent major surgery due to a catastrophic illness resulting in the requirement of being on an extended sick leave status during this period. We noted that in October 2004 this employee, according to the MLR had 185.97 hours of annual leave and 28.82 hours of sick leave. In December 2004 the leave amounts had increased to 209.60 and 48.52 hours for annual and sick leave, respectively.

The Court's Personnel Policy And Procedure Manual provides, in 5.3k, that employees may donate annual leave to another employee. This policy also states that one requirement for employees to receive donated leave, shall be:

"The receiving employee has exhausted or will exhaust, all Annual Leave and Sick Leave due to an illness, injury, impairment or physical or mental condition[...]."

We obtained a memo signed by the former Presiding Judge of the Court stating that this requirement was being waived in this instance and that the employee would be allowed to use, *"all his accumulated sick leave and shared leave before he is required to use annual leave."* The same memo also states, *"The state's HR system does not permit an override of this requirement so I [the Finance Director] will need to keep a manual record of donated leave and [employee's name] usage"*.

We obtained copies of "Donation of Shared Leave" forms indicating that five (5) employees have donated a total of 153.27 hours of leave to this employee. Two additional forms were filled out with the number of hours donated left blank. A note was attached to one of these forms stating, "take as much as [employee name] needs". We contacted

**OKLAHOMA COURT OF CRIMINAL APPEALS
SPECIAL AUDIT REPORT
JULY 1, 2003 THROUGH DECEMBER 31, 2004**

the other employee who had left the amount blank and were told that she was willing to donate up to 400 hours. In total we calculated the amount of donated leave, based on a pro-rated salary amount, to be in excess of 1,500 hours.

It appears, based upon our examination of the donated leave forms signed and submitted by employees of the Court for the recipient employee, there has been more than sufficient leave donated for the three month period in which we were unable to locate time cards.

We noted that although the donated leave forms have been signed by each respective employee making the donation of shared leave, it appears that the forms have not been processed and the leave balances for the respective employees have not been adjusted accordingly.

Recommendation:

We recommend the Court contact the Office of Personnel Management (OPM) to arrange for the shared leave to be properly processed and that the shared leave balances be corrected for the donating and recipient employees. Further, on May 30, 2003 OPM issued a memo (OPM 03-23) implementing a "Shared Leave Registry" for employees who may require additional shared leave. We have provided the Court a copy of that memo in the event that the employee may require additional shared leave.

We are not able to substantiate the "ghost" employee concern in large part due to the following:

- There are no records indicating actual time worked by employees.
- Employees are allowed to work during non-business hours.
- Employees may work off-site.

The practice of allow employees to only record leave taken, rather that time worked, precludes us from making any determinations regarding this allegation in that it puts us in the position of having to make assumptions about the number of hours worked by employees on any given day. Moreover, the supervisors signing these time cards are also being put in the position making assumptions about employee work hours.

We recommend the Court review the time keeping policies and consider requiring Court employee's to document and attest to actual hours worked in addition to leave taken.

**OKLAHOMA COURT OF CRIMINAL APPEALS
SPECIAL AUDIT REPORT
JULY 1, 2003 THROUGH DECEMBER 31, 2004**

Finding (5): Accrual of compensation (“comp”) time during normal working hours.

Section 5.4 of the Court’s Policy and Procedure Manual states, in part:

“It is the policy of this Court to discourage overtime and compensation time”.

COURT OF CRIMINAL APPEALS SICK & ANNUAL LEAVE SHEET NOVEMBER 2004						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				
TOTAL HOURS SICK LEAVE USED _____				TOTAL HOURS ANNUAL LEAVE USED <u>44 hrs</u>		
REMARKS _____						
EMPLOYEE'S SIGNATURE _____ DATE _____			SUPERVISING AUTHORITY _____			
PRINT NAME _____						
SOCIAL SECURITY NUMBER _____						

COURT OF CRIMINAL APPEALS SICK & ANNUAL LEAVE SHEET DECEMBER 2004						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	
TOTAL HOURS SICK LEAVE USED _____				TOTAL HOURS ANNUAL LEAVE USED <u>238</u>		
REMARKS _____						
EMPLOYEE'S SIGNATURE _____ DATE _____			SUPERVISING AUTHORITY _____			
PRINT NAME _____						
SOCIAL SECURITY NUMBER _____						

We noted instances where employees were listing both “comp” time accrued and “comp” time taken. We spoke with four Court employees who stated that prior to a holiday the Presiding Judge of the Court may allow the Court employees to leave at 12 noon, except for one employee who would stay to answer the telephone.

The employee that stayed would then accrue “comp” time at a one-to-one or, occasionally, a two-to-one rate. We noted that one employee indicated on his time card “Earned 16 hours comp time Jan. 2”. We noted that the same

employee had previously accrued eight (8) hours of “comp” time for working 4 hours on December 31st, 2003.

We also noted that in addition to the employee accruing “comp” time for staying the afternoon prior to a holiday, it also appears that employees who have taken off the entire day, using annual leave, are changing the amount of leave used from eight (8) hours to four (4) hours.

Recommendation:

The Court’s Policy and Procedure manual specifically addresses that the Court “discourages overtime and compensation time”. We recommend that this finding be reviewed by the Court to determine if this procedure is being done in contravention to the Court’s Policy and Procedure manual.

**OKLAHOMA COURT OF CRIMINAL APPEALS
SPECIAL AUDIT REPORT
JULY 1, 2003 THROUGH DECEMBER 31, 2004**

* * * *

Throughout this report there are references to state statutes and legal authorities, which appear to be potentially relevant to issues reviewed by this Office. The State Auditor and Inspector has no jurisdiction, authority, purpose or intent by the issuance of this report to determine the guilt, innocence, culpability or liability, if any, of any person or entity for any act, omission, or transaction reviewed and such determinations are within the exclusive jurisdiction of regulatory law enforcement, and judicial authorities designated by law.

The inclusion of cites to specific Statutes or other authorities within this report does not, and is not intended to, constitute a determination or finding by the State Auditor and Inspector that the Court or any of the individuals named in this report or acting on behalf of the Court have violated any statutory requirement or prohibition imposed by law.

All cites and/or references to specific legal provisions are included within this report for the sole purpose of enabling the Administration and other interested parties to review and consider the cited provisions, independently ascertain whether or not Court policies, procedures or practices should be modified or discontinued, and to independently evaluate whether or not the recommendations made by this Office should be implemented.

**OKLAHOMA COURT OF CRIMINAL APPEALS
SPECIAL AUDIT REPORT
JULY 1, 2003 THROUGH DECEMBER 31, 2004**

Appendix A

OSF Form 19
(Revised 3/00)
STATE OF OKLAHOMA TRAVEL VOUCHER

	FUND	AGENCY	ORDER NO.	CLAIM NO.	CLAIM OF:		
	FOR AGENCY USE				S.S. No. _____		
IS CAR GOV. OWNED? YES _____ NO _____	ACCOUNT	SUB-ACTIVITY	OBJECT	CFDA	AMOUNT	FOR \$ _____ AGAINST	
LICENSE NO. _____							
IS CLAIMANT A STATE OFFICIAL OR EMPLOYEE? YES _____ NO _____							
OSF - Audited By: _____							
					TOTAL AMOUNT \$ _____		
OFFICIAL DUTY STATION _____	NATURE OF OFFICIAL BUSINESS _____				ASSIGNMENT I hereby assign this claim to _____ and authorize the State Treasurer to issue a warrant in payment to said assignee. Date: _____		WARRANT LOCATOR NO. _____
					Claimant Signature _____		

Show point travel status began, each point visited and the point travel status ended. (Vicinity only travel should show general geographical area, e.g., Tulsa Vicinity)	Date 2004		Mileage Claimed		Travel Status Hour		No. of		Per Diem		Lodging Amount	TOTAL PER DIEM LODGING	
	Mo.	Day	Map	Vicinity	Entered	Ended	Days	Hrs.	Rate	Amount			
TOTALS												TOTAL MILES @ _____	PER MILE = _____

MODE OF PUBLIC TRANSPORTATION & AMOUNT CLAIMED _____

AGENCY DIRECT PURCHASE _____ (x) TOTAL PUBLIC TRANSP _____

ITEMIZED LOCAL TRANSPORTATION	ITEMIZED MISCELLANEOUS COSTS
TAXI: _____	REGISTRATION FEE (# OF MEALS INCLUDED) _____
SHUTTLE: _____	TELEPHONE: _____ TOLLS: _____
RENTAL CAR: _____	PARKING: _____
OTHER LOCAL TRANSP: _____	OTHER MISC COSTS: _____
	TOTAL MISC: _____
	TOTAL LOCAL: _____
	TOTAL AMOUNT CLAIMED _____

I, _____ the undersigned, do under penalty of perjury, declare that the information contained in this document and any attachments are true and correct to the best of my knowledge and belief.

Claimant Signature _____

Date _____

I hereby approve this claim for payment and certify it complies with the travel laws of the State.

State Travel Reimbursement Act or _____

Agency's Approving Officer _____

Title _____ Date _____

**OKLAHOMA COURT OF CRIMINAL APPEALS
SPECIAL AUDIT REPORT
JULY 1, 2003 THROUGH DECEMBER 31, 2004**

Appendix B

MUST BE ATTACHED TO A CLAIM JACKET VOUCHER FORM 15A OTHER AUTHORIZED COVER FORM

OSF FORM 19
(Revised 10/03)

STATE OF OKLAHOMA
Travel Voucher

IS CAR GOV.
OWNED?
YES
NO

LICENSE NO.: _____

IS CLAIMANT A STATE
OFFICIAL OR EMPLOYEE?
YES
NO

AGENCY BUSINESS UNIT

FOR AGENCY USE:

IN-STATE		OUT-OF-STATE	
OBJECT ACCT	AMOUNT	OBJECT ACCT	AMOUNT
521110 Mileage		521210 Mileage	
521120 Per Diem		521220 Transp	
521130 Public Trans		521230 Per Diem	
521140 Misc		521240 Local Trans	
521150 Lodging		521250 Misc.	
		521260 Lodging	
NON-EMPLOYEE			
521310 All Travel			
Sub-Total	\$	Sub-Total	\$
OSF-Audited By:		Total Amount	\$

CLAIM OF:
Employee I.D. # : _____

Address: _____

FOR
\$ _____
AGAINST

Agency, Bd.,
Comm., Dept. _____

ASSIGNMENT

I hereby assign this claim to _____

and authorize the State Treasurer to issue a warrant in payment to said assignee.

_____ Claimant Signature

_____ Date

Show point travel status began, each point visited and the point travel status ended. (Vicinity only travel should show general geographical area, e.g., Tulsa Vicinity)	Date		Mileage Claimed		Travel Status Hour		Number of		Per-Diem		Lodging Amount	TOTAL PER DIEM / LODGING
	Year		Map	Vicinity	Entered	Ended	Days	Hrs	Rate	Amount		
	Mo.	Day										
TOTALS												
							TOTAL MILES @ _____			¢ Per Mile = _____		

MODE OF PUBLIC TRANSPORTATION	
AGENCY DIRECT PURCHASE:	(X) TOTAL PUBLIC TRANSP.:

ITEMIZED LOCAL TRANSPORTATION	ITEMIZED MISCELLANEOUS COSTS
TAXI:	REGISTRATION FEE: (# of meals included in Registration)
SHUTTLE:	TELEPHONE:
RENTAL CAR:	PARKING:
OTHER LOCAL TRANSP.:	TOLLS:
OTHER MISC. COSTS:	TOTAL LOCAL TRANSP.
	TOTAL AMOUNT CLAIMED

I, _____, by signing here do under penalty of perjury, declare that the information contained in this document and any attachments are true and correct to the best of my knowledge and belief.

Claimant Signature

Manager's Approval Signature (if required)

Date

Date

**OKLAHOMA COURT OF CRIMINAL APPEALS
SPECIAL AUDIT REPORT
JULY 1, 2003 THROUGH DECEMBER 31, 2004**

Appendix C

Claim #	Description	Map	Vicinity	TTL Miles	Total \$	Claim Amt	Reimbursed
Claim # 00000202							
6/24/2004 OKC to Ft. Supply & Return	Tour RID - Key Correctional Center	308	20	328	\$123.00		
6/24/2004 OKC to Lawton & Return	DOC-RID Project Conf. Member of B. of Corrections	174	20	194	\$72.75		
6/24/2004 Tolls					\$5.50		
		482	40	522	\$201.25	\$201.25	\$201.25
					Variance	\$0.00	
Claim # 00000208							
7/6/2004 OKC to Lawton	Conferences On DOC/RIDD Program For Young Offenders	87	15	102	\$38.25		
7/6/2004 Lawton to Altus	Conferences On DOC/RIDD Program For Young Offenders	57	5	62	\$23.25		
7/6/2004 Altus to Waurika	Conferences On DOC/RIDD Program For Young Offenders	106	5	111	\$41.63		
7/6/2004 Waurika to Lawton	Conferences On DOC/RIDD Program For Young Offenders	52	0	52	\$19.50		
7/6/2004 Lawton to OKC	Conferences On DOC/RIDD Program For Young Offenders	87		87	\$32.63		
7/6/2004 Tolls	Conferences On DOC/RIDD Program For Young Offenders				\$5.50		
		389	25	414	\$160.75	\$160.75	\$160.75
					Variance	\$0.00	
Claim # 00000234							
7/13/2004 OKC to Lawton	Conf. DOC/RID Project	87	15	102	\$38.25		
7/13/2004 Lawton to OKC	Conf. DOC/RID Project	87	0	87	\$32.63		
7/13/2004 Tolls	Conf. DOC/RID Project				\$5.50		
		174	15	189	\$76.38	\$76.38	\$76.38
					Variance	\$0.00	
Claim # 00000235							
7/17/2004 OKC to Lawton + Return	DOC-RID Project	174	10	184	\$69.00		
7/17/2004 Tolls	DOC-RID Project				\$5.50		
		174	10	184	\$74.50	\$74.50	\$74.50
					Variance	\$0.00	
Claim # 00000244							
7/24/2004 OKC to Tulsa + Return	Attend DOC-RID Project Conferences	208	20	228	\$85.50		
7/30/2004 OKC to Chickasha + Return	Attend DOC-RID Project Conferences	84	10	94	\$35.25		
8/5/2004 OKC to Lawton + Return	Attend DOC-RID Project Conferences	154	15	169	\$63.38		
Tolls	Attend DOC-RID Project Conferences				\$15.00		
		446	45	491	\$199.13	\$199.13	\$199.13
					Variance	\$0.00	
Claim # 00000261							
8/21/2004 OKC to McAlester + Return	DOC-RID Review Program	242	20	262	\$98.25		
8/25/2004 OKC to Lawton + Return	DOC-RID Review Program	174	20	194	\$72.75		
8/28/2004 OKC to Ft. Supply + Return	DOC-RID Review Program	308	10	318	\$119.25		
Tolls					\$5.50		
		724	50	774	\$295.75	\$295.75	\$295.75
					Variance	\$0.00	
Claims # 00000276							
9/11/2004 OKC to McAlester + Return	DOC - RID Project	242	20	262	\$98.25		
		242	20	262	\$98.25	\$98.25	\$98.25
					Variance	\$0.00	
Claim # 00000282							
9/18/2004 OKC to Woodward + Return	DOC-RID Project	278	26	304	\$114.00		
		278	26	304	\$114.00	\$114.00	\$114.00
					Variance	\$0.00	
Claim # 00000292							
9/23/2004 OKC to Duncan + R	DOC RID Project	162	20	182	\$68.25		
Tolls	DOC RID Project				\$3.00		
		162	20	182	\$71.25	\$71.25	\$71.25
					Variance	\$0.00	
Claim # 00000313							
10/25/2004 OKC to Duncan + Return	DOC - RID Conferences	162	10	172	\$64.50		
10/26/2004 OKC to Lawton + Return		174	15	189	\$70.88		
10/29/2004 OKC to Tulsa + Return		208	20	228	\$85.50		
Tolls					\$11.50		
		544	45	589	\$232.38	\$232.38	\$232.38
					Variance	\$0.00	
Total						\$1,523.64	\$1,523.64