

AGREED-UPON PROCEDURES REPORT

OKLAHOMA COUNCIL ON JUDICIAL COMPLAINTS

For the period January 1, 2014 through June 30, 2017



*Independently serving the citizens of
Oklahoma by promoting the
accountability and fiscal integrity of
governmental funds.*



Oklahoma State
Auditor & Inspector
Gary A. Jones, CPA, CFE

Oklahoma Council on Judicial Complaints
Agreed-upon Procedures Report
For the Period
January 1, 2014 through June 30, 2017



Oklahoma State Auditor & Inspector

2300 N. Lincoln Blvd. • State Capitol, Room 100 • Oklahoma City, OK 73105 • Phone: 405.521.3495 • Fax: 405.521.3426

December 1, 2017

To the Oklahoma Council on Judicial Complaints,

This is the agreed-upon procedures report of the Oklahoma Council on Judicial Complaints for the period of January 1, 2014 through June 30, 2017. The goal of the Oklahoma State Auditor and Inspector is to promote accountability and fiscal integrity in state and local government. Maintaining our independence as we provide this service to the taxpayers of Oklahoma is of utmost importance.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our Office during our engagement.

Sincerely,

A handwritten signature in blue ink that reads "Gary A. Jones". The signature is written in a cursive style with a long, sweeping underline.

GARY A. JONES, CPA, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR

Mission Statement

To efficiently and impartially investigate complaints regarding the conduct of persons holding judicial positions and to determine if such complaints should be the subjects of an action before the Court on the Judiciary, the Oklahoma Supreme Court, or should be dismissed.

Council Members

Glen Huff Chair
Jerry Franklin Vice-Chair
Cathy Christensen Member

Key Staff

Eric Mitts Director
Laurie Kensil Principal Assistant



Oklahoma State Auditor & Inspector

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Oklahoma Council on Judicial Complaints

We have performed the procedures enumerated below, which were agreed to by the management of the Oklahoma Council on Judicial Complaints (Council), solely to assist management in evaluating the Council's financial operational activities and compliance with 20 O.S. §1657 – Compensation – Travel Expenses and 20 O.S. § 1660 – Expenses, for the period of January 1, 2014 through June 30, 2017. This agreed-upon procedures engagement was conducted in accordance with standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and in accordance with attestation standards established by the American Institute of Certified Public Accountants. The Council is solely responsible for the functionality of the Council's financial operational activities and their compliance with 20 O.S. §1657 and 20 O.S. § 1660, as well as the sufficiency of these procedures. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

For the engagement period, we applied the procedures listed below:

1. Reviewed all travel claims for the Executive Director during the period of January 1, 2014 to June 30, 2017 and determined whether they were reviewed and approved by the Council as evidenced by the Council Chairperson's signature on the Form 19 travel claim.

No exceptions were found as a result of applying the procedure.

2. Reviewed all Council member travel reimbursement claims and stipend payments for the period of January 1, 2014 to June 30, 2017 and determined whether they were consistent with the requirements of 20 O.S. §1657.

No exceptions were found as a result of applying the procedure.

3. Randomly selected five expenditure claims for each fiscal year for the period of January 1, 2014 to June 30, 2017 and determined whether they were reviewed and approved by the chair of the Council on Judicial Complaints, by the Council on Judicial Complaints upon a majority of the vote of its members, or by the Executive Director as directed by the chair as required by 20 O.S. § 1660.

No exceptions were found as a result of applying the procedure.

4. Obtained a list of HR changes with a financial impact during the period of January 1, 2014 to June 30, 2017 using the HR All Actions Report from the Statewide Accounting System, and ensured all changes were properly authorized and the salary and effective date agree to the approved documentation.

No exceptions were found as a result of applying the procedure.

5. Randomly selected two months from each state fiscal year during the period of January 1, 2014 to June 30, 2017 and determined whether there was a line item detailed expenditure report review by an independent, knowledgeable authority, performed regularly and documented with approval.

No exceptions were found as a result of applying the procedure.

We were not engaged to and did not conduct an examination or a review, the objective of which would be the expression of an opinion or limited assurance on the functionality of the Council's operational activities for the agency. Accordingly, we do not express such an opinion or limited assurance. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The purpose of this report is solely to assist management of the Council in evaluating the functionality of the Council's operational activities and compliance with 20 O.S. §1657 and 20 O.S. § 1660 for the period of January 1, 2014 through June 30, 2017. Accordingly, this communication is not suitable for any other purpose. This report is also a public document pursuant to the Oklahoma Open Records Act (51 O.S., § 24A.1 et seq.), and shall be open to any person for inspection and copying.

Sincerely,

A handwritten signature in blue ink that reads "Gary A. Jones". The signature is written in a cursive style with a long, sweeping tail on the letter "s".

GARY A. JONES, CPA, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR



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