

**OKLAHOMA WORKERS' COMPENSATION COURT
INTERNAL CONTROL REPORT
FOR THE FISCAL YEAR ENDED
JUNE 30, 2003**

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

July 26, 2004

**TO THE HONORABLE BRAD HENRY
GOVERNOR OF THE STATE OF OKLAHOMA**

Transmitted herewith is the Oklahoma Workers' Compensation Court Internal Control Report for the fiscal year ended June 30, 2003. By its nature, this report focuses on weaknesses in controls. This focus should not be understood to mean there are not also various strengths and accomplishments.

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

The Office of the State Auditor and Inspector is committed to serving the public interest by providing independent oversight and by issuing 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".

JEFF A. McMAHAN
State Auditor and Inspector

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OKLAHOMA WORKERS' COMPENSATION COURT
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BOARD MEMBERS

<u>Name</u>		<u>Term Expires</u>
Richard Blanchard	Presiding Judge	July 1, 2008
Susan Conyers	Vice Presiding Judge	July 1, 2006
Jerry Salyer	Judge	July 1, 2006
Kenton Fulton	Judge	July 1, 2008
Craig Johnston	Judge	July 1, 2004
Ellen Edwards	Judge	July 1, 2008
Jim Filosa	Judge	July 1, 2004
Richard Mason	Judge	July 1, 2008
Gene Prigmore	Judge	July 1, 2006
Cherri Farrar	Judge	July 1, 2006

ADMINISTRATIVE STAFF

Marcia Davis, Administrator

Mary Scott, Assistant
Administrator



STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

TO THE OKLAHOMA WORKERS' COMPENSATION COURT

We have inquired of Court personnel and observed documentation regarding the following processes for the period July 1, 2002 through June 30, 2003:

1. Cash/Revenue
2. Capital Assets
3. Expenditures, including payroll
4. Purchasing

The purpose of these procedures was to identify the internal controls designed or developed by the Oklahoma Workers' Compensation Court, and to determine whether stated controls were operating as represented to us or if additional controls were necessary to reduce the risk of errors and irregularities.

Our procedures were more limited than would be necessary to express an opinion on any of the items referred to above or to express an opinion on the effectiveness of the Court's internal control or any part thereof. Accordingly, we do not express such opinions. Alternatively, we have identified the procedures we performed and the findings resulting from those procedures. Had we performed additional procedures or had we made an audit of the effectiveness of the Court's internal control, other matters might have come to our attention that would have been reported to you.

No findings resulted from the above procedures.

Sincerely,

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

JEFF A. McMAHAN
State Auditor and Inspector

July 26, 2004