

OPERATIONAL AUDIT

# OKLAHOMA INDIGENT DEFENSE SYSTEM

January 1, 2009 through February 29, 2012



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

**Audit Report of the  
Oklahoma Indigent Defense System**

**For the Period  
January 1, 2009 through February 29, 2012**



# Oklahoma State Auditor & Inspector

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September 9, 2013

## TO THE OKLAHOMA INDIGENT DEFENSE SYSTEM BOARD

This is the audit report of the Oklahoma Indigent Defense System for the period of January 1, 2009 through February 29, 2012. The goal of the 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.

This report is 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".

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

# Oklahoma Indigent Defense System Operational Audit

## Background

The Oklahoma Indigent Defense System implements the Indigent Defense Act, 51 O.S. Section 1355 et seq., by providing trial, appellate and post-conviction criminal defense services to persons who have been judicially determined to be entitled to legal counsel at State expense. The mission of the System is to provide indigents with legal representation comparable to that obtainable by those who can afford counsel and to do so in the most cost effective manner possible.

The System’s operations are governed by 22 O.S. § 1355 through 1370.1.

Oversight is provided by the Oklahoma Indigent Defense System Board. The Board is composed of five members appointed for five-year terms by the Governor with the advice and consent of the Senate.

Board members as of September 9, 2013 are:

Jake Jones, III, Esq. .... Chair  
 Don G. Pope, Esq.. .... Vice-Chair  
 Randolph S. Meacham, Esq. .... Member  
 Dr. Kathryn A. LaFortune..... Member  
 Patrick E. Moore, Esq..... Member

Table 1 summarizes the agency’s sources and uses of funds for state fiscal years 2010 and 2011 (July 1, 2009 through June 30, 2011).<sup>1</sup>

	2010	2011
<b>Sources:</b>		
Federal Grants-In Aid	\$58,079	\$172,590
Refunded Money	120	70
Reimbursement for Funds Expended	401	61
Other Grants, Refunds, & Reimbursements	1,282,845	1,250,992
Copies of Other Documents	10	0
Other Non-Revenue Receipts	277	0
Appropriated Transfers Out	-498,704	-514,397
Transfers In	15,683,881	15,668,366
Payroll Deducts In/Out	-15	15
<b>Total Sources</b>	<b>\$16,526,894</b>	<b>\$16,577,697</b>
<b>Uses:</b>		
Personnel Services	\$10,207,964	\$9,960,148
Professional Services	5,538,445	5,727,411
Travel	228,712	262,074
Miscellaneous Administrative Expenses	256,293	246,975
Rent Expense	447,184	407,677
Payments - Local Government, Non-Profits	310,000	0
Other	226,804	275,522
<b>Total Uses</b>	<b>\$17,215,402</b>	<b>\$16,879,807</b>

<sup>1</sup> This information was obtained from Oklahoma CORE Accounting System. It is for informational purposes only and has not been audited.

# Oklahoma Indigent Defense System Operational Audit

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## Scope and Methodology

Our audit was conducted in response to 74 O.S. § 212, which requires the State Auditor and Inspector's office to audit the books and accounts of all state agencies whose duties it is to collect, disburse, or manage funds of the state.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

In planning and conducting our audit, we focused on the major financial-related areas of operations based on assessment of materiality and risk for the period January 1, 2009 through February 29, 2012. Our audit procedures included inquiries of appropriate personnel, inspections of documents and records, and observations of the Oklahoma Indigent Defense System's operations. We also tested a sample of transactions to achieve our objectives. To ensure the samples were representative of the population and provided sufficient, appropriate evidence, the random sample methodology was used. We identified specific attributes for testing each of the samples and when appropriate, we projected our results to the population.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, errors or fraud may occur and not be detected. Also, projections of any evaluation of internal control to future periods are subject to the risk that conditions may change or compliance with policies and procedures may deteriorate.

## OBJECTIVE I

Determine whether the Agency's internal controls provide reasonable assurance that expenditures (including payroll) were accurately reported in the accounting records.

## Conclusion

The Agency's internal controls provide reasonable assurance that expenditures (including payroll) were accurately reported in the accounting records.

There were no exceptions noted as a result of applying our procedures.



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