



# Pittsburg County Court Clerk Special Audit Report July 1, 2004 – February 6, 2006

**JEFF A. McMAHAN, CFE**

OKLAHOMA OFFICE  
OF THE  
STATE AUDITOR & INSPECTOR

## Why the audit was performed

The District Attorney requested the audit pursuant to 74O.S.2001, § 212.H.

## Audit Summary:

- ✓ In total, we are questioning \$13,822.62.
- ✓ There were 11 vouchers totaling \$3,605.28 that were issued to the Court Clerk or relatives with no supporting documentation. **Pg. 5**
- ✓ There were 19 claims totaling \$7,460.62 issued by using a photocopy of the Judge's signature. **Pg. 6**
- ✓ There were 3 claims totaling \$647.27 issued which had irregularities with the Judge's signature. **Pg. 10**
- ✓ The Court Clerk was issued 2 payments for \$204.24 each for travel reimbursement for the same trip. **Pg. 11**
- ✓ The Court Clerk overstated her mileage reimbursement expense by \$1,905.21. **Pg. 12**

*To view a copy of the entire report, please visit our website at: [www.sai.state.ok.us](http://www.sai.state.ok.us).*

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

**PITTSBURG COUNTY COURT CLERK  
PITTSBURG COUNTY, OKLAHOMA  
SPECIAL AUDIT REPORT  
JULY 1, 2004 THROUGH FEBRUARY 6, 2006**

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STATE OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN  
State Auditor and Inspector

March 9, 2006

Honorable Chris Wilson  
District Attorney, District 18  
Pittsburg County Courthouse  
McAlester, Oklahoma 74501

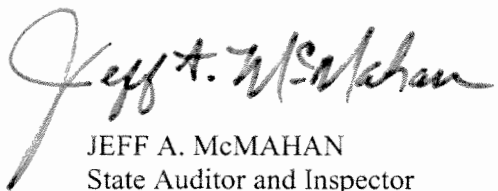
Transmitted herewith is a special audit report of the Pittsburg County Court Clerk. We performed our special audit in accordance with the requirements of 74 O.S. § 212.H.

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 office.

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,

  
JEFF A. McMAHAN  
State Auditor and Inspector

**PITTSBURG COUNTY COURT CLERK  
SPECIAL AUDIT REPORT  
PITTSBURG COUNTY, OKLAHOMA  
JULY 1, 2004 THROUGH FEBRUARY 6, 2006**

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STATE OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN  
State Auditor and Inspector

Honorable Chris Wilson  
District Attorney, District 18  
Pittsburg County Courthouse  
McAlester, Oklahoma 74501

In accordance with the requirements of 74 O.S. 212.H, we have performed a special audit with respect to the Pittsburg County Court Clerk, Pittsburg County, Oklahoma, for the period July 1, 2004 through February 6, 2006.

Our special audit primarily included, but was not limited to, the areas outlined as follows:

- We reviewed all court fund claims and court clerk revolving fund claims to determine that claims were properly approved, contained adequate supporting documentation, and were legal expenditures of the fund.

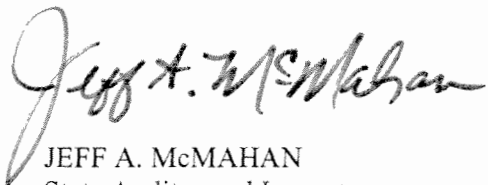
Our findings and recommendations are presented in the accompanying report.

Because the procedures do not constitute an audit conducted in accordance with auditing standards principles generally accepted in the United States of America, we do not express an opinion on the account balances or financial statements of Pittsburg County for the period July 1, 2004 through February 6, 2006.

Further, due to the test nature and other inherent limitations of our procedures, 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 does not extend to any financial statements of Pittsburg County taken as a whole.

This report is intended to provide information to the District Attorney. This restriction is not intended to limit the distribution of the report, which is a matter of public record when released.

Sincerely,



JEFF A. McMAHAN  
State Auditor and Inspector

February 27, 2006

**PITTSBURG COUNTY COURT CLERK  
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PITTSBURG COUNTY, OKLAHOMA  
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**INTRODUCTION**

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.

For the period July 1, 2004 through February 6, 2006, we reviewed all court fund claims and court clerk revolving fund claims to determine that claims were properly approved, contained adequate supporting documentation, and were legal expenditures of the fund.

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**FINDING 1**

**Criteria:** Title 21 O.S. 2001 § 1451(A) defines embezzlement as “the fraudulent appropriation of property of any person or legal entity, legally obtained, to any use or purpose not intended or authorized by its owner...”

Title 21 O.S. 2001 § 1451(C) provides that “Any county or state officer, deputy or employee of such officer, who shall divert any money appropriated by law from the purpose and object of appropriation, shall, upon conviction, be guilty of a felony punishable by imprisonment in the State Penitentiary for a term not less than one (1) year nor more than ten (10) years, and a fine equal to triple the amount of money so embezzled...”

Title 21 O.S. 2001 § 1593 provides that “Every person who, by any false representation, artifice or deceit, procures from another his signature to any instrument, the false making of which would be forgery, and which the party signing would not have executed had he known the facts and effect of the instrument, is guilty of forgery in the second degree.

**Condition:** During our examination, the following exceptions were noted:

- Many claims did not contain the original signature of a judge.
- Claims for reimbursements were vague and incomplete.
- Original invoices were not always attached.
- Some claims had no supporting documentation.
  - Eleven vouchers totaling \$3,605.28 were issued to the Court Clerk, her husband, and her sister. Claims were not prepared for these expenditures and no supporting documentation was available. See Exhibit “A.”
  - \$7,460.62 was embezzled on 19 claims by using a photocopy of the judge’s signature. See Exhibit “B.”
  - We noted irregularities with the judge’s signature on 3 other claims totaling \$647.27. See Exhibit “C.”
  - The Court Clerk reimbursed herself twice for receipts incurred while attending a CODA conference. This resulted in an overpayment of \$204.24. See Exhibit “D.”

In total, we question \$11,917.41 reimbursed to the Court Clerk and her relatives.

**Recommendation:** We recommend the District Attorney review this finding to determine what action may be necessary.

**PITTSBURG COUNTY COURT CLERK  
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**FINDING 2**

**Criteria:** Title 21 O.S. 2001 § 1451(A) defines embezzlement as “the fraudulent appropriation of property of any person or legal entity, legally obtained, to any use or purpose not intended or authorized by its owner...”

Title 21 O.S. 2001 § 1451(C) provides that “Any county or state officer, deputy or employee of such officer, who shall divert any money appropriated by law from the purpose and object of appropriation, shall, upon conviction, be guilty of a felony punishable by imprisonment in the State Penitentiary for a term not less than one (1) year nor more than ten (10) years, and a fine equal to triple the amount of money so embezzled...”

**Condition:** The Court Clerk overstated her mileage reimbursement expense on the following claims. She was reimbursed an excess of \$1,905.21. Some claims did not denote the destination or the business purpose of the reimbursement. On days the destination was not noted we are questioning the full amount. Actual mileage was obtained from the Oklahoma Department of Transportation’s website. See Exhibit “E.”

**Recommendation:** We recommend the District Attorney review this finding to determine what action may be necessary.



**PITTSBURG COUNTY COURT CLERK**  
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**Exhibit "A"**

The Court Clerk issued the following vouchers to herself, her husband, and her sister, totaling \$3,605.28. There were no claims to support these expenditures.

<u>Voucher No.</u>	<u>Fund</u>	<u>Amount</u>	<u>Claimant</u>	<u>Voucher Date</u>
535	Court Fund	\$ 254.96	Court Clerk	9/27/2005
538	Court Fund	343.38	Court Clerk	10/4/2005
866	Court Fund	175.00	Court Clerk	11/8/2005
1241	Court Fund	300.00	Court Clerk's Husband	1/12/2006
1379	Court Fund	800.00	Court Clerk	1/25/2006
1381	Court Fund	806.00	Court Clerk's Sister	1/26/2006
1466	Court Fund	250.00	Court Clerk	2/6/2006
70	Revolving Fund	144.46	Court Clerk	4/26/2005
72	Revolving Fund	100.00	Court Clerk	5/3/2005
75	Revolving Fund	288.92	Court Clerk	5/26/2005
76	Revolving Fund	142.56	Court Clerk	6/2/2005
		\$ 3,605.28		

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**Exhibit "B"**

We noted that the judge's signature on the following 19 claims were photocopies of the judge's original signature. During an interview conducted by the OSBI and the State Auditor's Office, the Court Clerk admitted that she had Xeroxed claims that Judge Bartheld had already signed and used the copies to make it appear that Bartheld had legitimately signed the following claims.

<u>Voucher/ Warrant No.</u>	<u>Fund</u>	<u>Amount</u>	<u>Claimant</u>	<u>Purpose</u>	<u>Voucher Date</u>
432	Court Fund	\$ 765.00	Court Clerk	Reimb. for help to clean vault	9/14/2005
960	Court Fund	865.00	Court Clerk	Reimb. for help to clean vault	11/29/2005
1149	Court Fund	175.00	Court Clerk's Husband	Electrical work	12/28/2005
1184	Court Fund	520.00	Court Clerk	Reimb. for help to clean vault	1/5/2006
1242	Court Fund	965.00	Court Clerk	Reimb. for help to clean vault	1/12/2006
1335	Court Fund	665.00	Court Clerk	Reimb. for help to clean vault	1/23/2006
1389	Court Fund	865.00	Court Clerk	Reimb. for help to clean vault	1/30/2006
61	Revolving Fund	100.00	Court Clerk	Transfer to District Court case	4/8/2005
63	Revolving Fund	144.46	Court Clerk	Mileage reimbursement	4/13/2005
7	Revolving Fund	146.69	Court Clerk	Mileage reimbursement	9/8/2005
8	Revolving Fund	102.82	Court Clerk	Mileage reimbursement	9/14/2005
9	Revolving Fund	147.39	Court Clerk	Mileage reimbursement	9/14/2005
12	Revolving Fund	346.88	Court Clerk	Mileage reimbursement	10/5/2005
17	Revolving Fund	351.08	Court Clerk	Mileage reimbursement	10/28/2005
29	Revolving Fund	174.69	Court Clerk	Mileage reimbursement	12/7/2005
32	Revolving Fund	574.42	Court Clerk	Mileage reimbursement	12/15/2005
33	Revolving Fund	149.57	Court Clerk	Mileage reimbursement	12/15/2005
34	Revolving Fund	175.00	Court Clerk's Husband	Electrical work	12/15/2005
45	Revolving Fund	227.62	Court Clerk	Mileage reimbursement	1/30/2006
		<u>\$ 7,460.62</u>			

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**Exhibit "B" (continued)**

The signatures on the following five claims were photocopied from the same original claim. These claims are included in the table on the prior page.

**(Signature on Claim Number 960)**

Deputy

ACTION OF GOVERNING BOARD OF COURT FUND


Claim Considered this 29 day of November 2005


Amount Disallowed ----- \$ \_\_\_\_\_


Audited and Allowed for ----- \$ 8650

On Court Fund Account No. 32

BY ORDER OF THE BOARD

  
District Judge

  
Associate District Judge

  
Court Clerk

**(Signature on Claim Number 1184)**

Deputy

ACTION OF GOVERNING BOARD OF COURT FUND

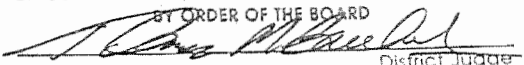
Claim Considered this 5 day of Jan 2006

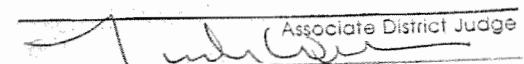
Amount Disallowed ----- \$ \_\_\_\_\_


Audited and Allowed for ----- \$ 5200

On Court Fund Account No. 32

BY ORDER OF THE BOARD

  
District Judge

  
Associate District Judge

  
Court Clerk

**(Signature on Claim Number 1242)**

Deputy

ACTION OF GOVERNING BOARD OF COURT FUND


Claim Considered this 12 day of Jan 2006


Amount Disallowed ----- \$ \_\_\_\_\_


Audited and Allowed for ----- \$ 9150

On Court Fund Account No. 32

BY ORDER OF THE BOARD

  
District Judge

  
Associate District Judge

  
Court Clerk

**(Signature on Claim Number 1335)**

Deputy

ACTION OF GOVERNING BOARD OF COURT FUND

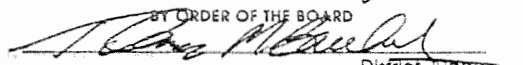
Claim Considered this 12 day of Jan 2006


Amount Disallowed ----- \$ \_\_\_\_\_

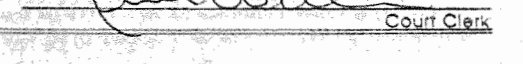
Audited and Allowed for ----- \$ 9150

On Court Fund Account No. 32

BY ORDER OF THE BOARD

  
District Judge

  
Associate District Judge

  
Court Clerk

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Exhibit "B" (continued)

(Signature on Claim Number 1389)

Deputy

ACTION OF GOVERNING BOARD OF COURT FUND

Claim Considered this 30 day, at Jan 2006

Amount Disallowed ----- \$ -----

Audited and Allowed for ----- \$ 865.<sup>00</sup>

On Court Fund Account No. 32

BY ORDER OF THE BOARD

[Signature] District Judge

[Signature] Associate District Judge

[Signature] Court Clerk

Note: Claim number 1335 was for \$965.00, but the voucher was registered for \$665.00.

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**Exhibit "C"**

**(Judge Bartheld's Actual Signature)**

It appears Judge Bartheld's signature was forged on the following three claims. During an interview conducted by the OSBI and the State Auditor's Office, the Court Clerk admitted to the forgery on claim #26. Judge Bartheld later confirmed that the signatures on claims #22 and #416 were not his. The following photographs were taken of the approval portion of the claim form.

Deputy

**ACTION OF GOVERNING BOARD OF COURT FUND**

Claim Considered this 9 day of 9 2005

Amount Disallowed ----- \$ \_\_\_\_\_

Audited and Allowed for ----- \$ 37,500

On Court Fund Account No. 3

BY ORDER OF THE BOARD

[Signature] District Judge

[Signature] Associate District Judge

[Signature] Court Clerk

**(Signature on Claim Number 26)**

**ACTION OF GOVERNING BOARD OF COURT FUND REVOLVING FUND**

Claim considered this 29 day of Nov 2005

Amount disallowed \$ \_\_\_\_\_

Audited and Allowed for \$ 36,296

By Order of the Board

[Signature] District Judge

[Signature] Associate District Judge

[Signature] District Court Clerk

**(Signature on Claim Number 22)**

**ACTION OF GOVERNING BOARD OF COURT FUND REVOLVING FUND**

Claim considered this 10 day of Nov 2005

Amount disallowed \$ \_\_\_\_\_

Audited and Allowed for \$ 134,44

By Order of the Board

[Signature] District Judge

Associate District Judge

District Court Clerk

**(Signature on Claim Number 416)**

Deputy

**ACTION OF GOVERNING BOARD OF COURT FUND**

Claim Considered this 8 day of Sept 2005

Amount Disallowed ----- \$ \_\_\_\_\_

Audited and Allowed for ----- \$ 150

On Court Fund Account No. 21

BY ORDER OF THE BOARD

[Signature] District Judge

[Signature] Associate District Judge

[Signature] Court Clerk

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**Exhibit "C" (continued)**

<u>Voucher No.</u>	<u>Fund</u>	<u>Amount</u>	<u>Claimant</u>	<u>Purpose</u>	<u>Voucher Date</u>
416	Court Fund	\$ 150.00	Court Clerk	Reimb. for electrical work	9/8/2005
22	Revolving Fund	134.49	Court Clerk	Mileage reimbursement	11/15/2005
26	Revolving Fund	362.78	Court Clerk	Mileage reimbursement	12/1/2005
		<u>\$ 647.27</u>			

**PITTSBURG COUNTY COURT CLERK  
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**Exhibit "D"**

The Court Clerk reimbursed herself twice for expenditures incurred while attending a CODA conference in September 2004. The first reimbursement had original receipts attached and was made from the General Fund by purchase order. The second reimbursement had copies of the original receipts attached and was made from the Revolving Fund five months later.

<u>Voucher/Warrant No.</u>	<u>Fund</u>	<u>Amount</u>	<u>Claimant</u>	<u>Voucher Date</u>
609	General Fund	\$ 204.24	Court Clerk	9/20/2004
56	Revolving Fund	\$ 204.24	Court Clerk	2/14/2005

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**Exhibit "E"**

**Court Clerk Revolving Fund**

<u>Voucher #</u>	<u>Date</u>	<u>Claimant</u>	<u>Amount</u>	<u>Destination</u>	<u>Claim Mileage</u>	<u>Actual Mileage</u>	<u>Mileage Variance</u>	<u>Dollar Variance</u>
50	8/11/2004	Linda Williams	\$ 110.60	Oklahoma City	307.3	242	65.3	\$ 24.49
51	8/25/2004	Linda Williams	111.96	Oklahoma City	311	242	69	25.88
54	2/10/2005	Linda Williams	314.87	Oklahoma City	400.3	242	158.3	64.11
57	2/24/2005	Linda Williams	133.54	No Destination Noted	325.1	0	325.1	131.67
60	4/1/2005	Linda Williams	146.63	No Destination Noted	362.2	0	362.2	146.69
68	4/19/2005	Linda Williams	221.89	Oklahoma City	363.5	242	121.5	49.21
71	5/2/2005	Linda Williams	144.88	Oklahoma City	362.2	242	120.2	48.68
74	5/13/2005	Linda Williams	143.78	Oklahoma City	355	242	113	45.77
77	6/3/2005	Linda Williams	255.64	Oklahoma City *	322.8	242	80.8	32.72
	5/27/2005			No Destination Noted*	299.8	0	299.8	121.42
79	6/15/2005	Linda Williams	125.72	Oklahoma City	301.8	242	59.8	24.22
82	6/29/2005	Linda Williams	128.36	Oklahoma City	308.3	242	66.3	26.85
1	7/21/2005	Linda Williams	135.13	No Destination Noted	325	0	325	131.63
3	7/28/2005	Linda Williams	148.87	Oklahoma City	367.6	0	367.6	148.88
4	7/25/2006	Linda Williams	141.83	Mathis Bros. (No City Noted)	350.2	242	108.2	43.82
6	8/23/2005	Linda Williams	121.94	No Destination Noted	301.1	242	59.1	23.94
10	9/22/2005	Linda Williams	74.69	Muskogee	154	128	26	12.61
19	11/4/2005	Linda Williams	197.78	No Destination Noted	404.2	0	404.2	196.04
24	no date	Linda Williams	103.93	No Destination Noted	214.3	0	214.3	103.94
35	12/14/2005	Linda Williams	175.81	Oklahoma City	362.5	242	120.5	58.44
38	1/4/2006	Linda Williams	163.84	Oklahoma City	368.2	242	126.2	56.16
40	1/11/2006	Linda Williams	394.74	Muskogee *	144.5	128	16.5	7.34
	1/6/2006			No Destination Noted*	378.4	0	378.4	168.39
	1/9/2006			No Destination Noted*	364.2	0	364.2	162.07
41	1/13/2006	Linda Williams	157.93	Oklahoma City	354.9	242	112.9	50.24
			<u>\$ 3,654.36</u>				<u>\$ 1,905.21</u>	

\*-There were multiple trips on these claims, but only one destination was noted.