



Tulsa County Division of Court Services Special Audit Report July 1, 1999 – May 31, 2004

JEFF A. McMAHAN, CFE

OKLAHOMA OFFICE

OF THE

STATE AUDITOR & INSPECTOR

Why the audit was performed

The Tulsa County District Attorney requested the audit pursuant to 74 O.S. 2001 § 212(H).

Audit Summary:

- ✓ Of the \$109,613.37 in receipts issued for cash we could only identify deposits in the amount of \$66,383.19. It appears that \$43,230.19 was not deposited into the Court Services accounts and may be in violation of **19 O.S. § 641. Page 2.**
- ✓ We identified instances where receipts were issued for checks and money orders and we could not identify where they were deposited. We also noted instances where items were deposited that we could not locate receipts for. Additionally we identified one (1) instance where a receipt for a money order was voided but the money order was deposited. We noted significant gaps in receipt numbers as well as receipts being issued out-of-sequence. **Pgs 2-5.**
- ✓ It appears that receipted money was used for cash purchases of equipment, services and lunches rather than being deposited in accordance with **19 O.S. § 682 and 62 O.S. § 517.3B. Page 7.**
- ✓ Deposits were not made daily as required by **19 O.S. § 682 and 62 O.S. § 517.3B. Page 5 & 6.**
- ✓ We noted receipts in the amount of \$4,607.08, including \$132.50 in sales tax, for purchases made by cash or employee credit cards and reimbursed from the collection of monitoring fees. No inventory was maintained for those items. **Page 7 & 15.**
- ✓ We noted, during purchase order testing, instances where items were ordered prior to encumbrance, an invoice was created, questionable items were purchased and the same invoice was used for two (2) separate purchase orders. **Page 8.**
- ✓ We were unable to establish the authority for the collection of fees from the monitoring programs. Court Services was unable to provide any documentation setting forth the fee rates to be charged for the monitoring programs. **Page 13.**
- ✓ The majority of the defendant files lacked sufficient documentation to determine the balances owed with any degree of reliability. Based on our calculations of twenty (20) test cases, it appears that in one (1) case the defendant may have overpaid and seven (7) cases were closed indicating that the fees were paid when it appears they have not been paid. **Pages 9-12.**
- ✓ The Board of County Commissioners entered into contracts with two vendors for periods exceeding one fiscal year. **Pages 16-18.**



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Why the audit was performed

The Tulsa County District Attorney requested the audit pursuant to 74 O.S. 2001 § 212(H).

Audit Summary:

- ✓ A total of \$824,012.90 was paid to BI Incorporated and ProTech Monitoring Inc. for electronic monitoring services. **Page 22.**
- ✓ BI Incorporated and ProTech Monitoring Inc. provided electronic monitoring services for five (5) years and four (4) years, respectively. It appears there were no contracts or resolutions renewing the contracts for some of these years. **Pages 18 & 19.**
- ✓ Court Services appears to have been funded in part by sales tax collections, the intended purpose of the sales tax collections, from the ballot, states, in part, “[For the] purpose of acquiring a site and erecting, furnishing, equipping, operating, maintaining, remodeling and repairing a County Jail and other detention facilities owned or operated by Tulsa County[...]”. **Pages 23 & 24.**
- ✓ Two employees were paid for compensatory time. It appears that both employees were classified as exempt and it appears they were compensated in violation of Tulsa County Employee Policies and Procedures. **Pages 24 & 25.**

**TULSA COUNTY
DIVISION OF COURT SERVICES
SPECIAL AUDIT REPORT
JULY 1, 1999 THOURGH MAY 31, 2004**

This publication is printed and issued by the State Auditor and Inspector as authorized by 74 O.S. 2001, § 212(H). Pursuant to 74 O.S. 2001, § 3105(B), 35 copies have been prepared and distributed at a cost of \$117.00. 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

October 4, 2004

Honorable Tim Harris
District Attorney – District No. 14
900 County Courthouse
500 S. Denver Avenue
Tulsa, Oklahoma 74103

Transmitted herewith is the Special Audit Report for Tulsa County, Court Services Division. We performed our special audit in accordance with the requirements of 74 O.S. 2001, § 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 Tulsa County, Court Services Division.

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 black ink that reads "Jeff A. McMahon".

JEFF A. McMAHAN, CFE
State Auditor and Inspector

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BOARD OF COUNTY COMMISSIONERS AND FISCAL OFFICER

Wilbert E. Collins, Sr.	District No. 1
Randi Miller	District No. 2
Robert N. Dick	District No. 3
Wayne Carr	Former Fiscal Officer Through May 31, 2004

TULSA COUNTY CRIMINAL JUSTICE AUTHORITY

Wilbert E. Collins, Sr., Tulsa County Commissioner	District No. 1
Randi Miller, Tulsa County Commissioner	District No. 2
Robert N. Dick, Tulsa County Commissioner	District No. 3
Bill LaFortune	Mayor, City of Tulsa
Charles Campbell	Mayor City of Glenpool
Richard Carter	Mayor City of Broken Arrow
Gary Cochran	Mayor City of Owasso

INTRODUCTION

In 1963 the Tulsa County Bar Association instituted what later became known as the pre-trial release program. Initially this program worked with misdemeanor offenders in the city jail. In 1966 New Day, Inc. assumed supervision of this program.

The purpose of the pre-trial release program was, originally, to afford an opportunity for indigent persons, who may not otherwise be able to afford to post bail after an arrest, to be released from custody. Over the course of the next 20 years the program obtained funding from a grant from the Oklahoma Crime Commission and then later obtained funding from the City of Tulsa and later from Tulsa County.

In 1983 New Day, Inc. was renamed "Pre Trial Release Program" and appears to have been brought under the auspices of the Tulsa County Board of County Commissioners. The minutes of the September 1, 1983 BOCC meeting included, "employees of the program will follow all policies and procedures of Tulsa County".

In November 1995 the Tulsa County Criminal Justice Authority (CJA) was established and received funding as a result of Proposition #1, which was approved by voters in September 1995, however Court Services was not funded from Criminal Justice Authority funds until Fiscal Year 1998. During Fiscal Year 1998 funding for Court Services came from Criminal Justice Authority funds.

In 2000 Pre Trial began using electronic monitoring (EM) to aid in supervision. The electronic monitoring programs consisted of a GPS based system for tracking the physical locations of those being supervised and consisted of passive or active monitoring.

The second EM program used by Pre Trial included a device used to measure blood alcohol content. Often referred to simply as a 'sobriety', this device required the person being supervised to submit to testing for the presence of alcohol, the results of which were sent to Pre Trial supervisors.

In 2001 Pre Trial was renamed the "Tulsa County Division Of Court Services" (Court Services). Court Services now provides a myriad of services. Presently, according to the Tulsa County Government Website¹ Court Services provides the following functions:

- Unsupervised and supervised pre-trial release
- Pre-trial release
- Pre-sentence and post-sentence court ordered supervision
- Pre-sentence investigation reporting
- Monitored house arrest
- Monitored schedule for pre and post sentence offenders
- Electronic monitoring of sex offenders and domestic violence offenders
- Monitoring of alcohol related offenders
- Mental health jail diversion participation
- Inmate Work Program, Community Service Program and Work Release Program.
- Community Sentencing Offender Supervision
- Other court related services as ordered by the respective courts on a daily basis

In addition to monitoring functions, Court Services also collected money directly from defendants who were being monitored to help defray the costs associated with the monitoring programs.

¹ <http://www.tulsacounty.org/>



STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

Tulsa County Board of Commissioners
Tulsa County Criminal Justice Authority
406 County Courthouse
500 S. Denver Avenue
Tulsa, Oklahoma 74103

Pursuant to the District Attorney's request and in accordance with the requirements of 74 O.S. 2001, § 212(H), we performed a special audit with respect to Tulsa County, Court Services Division, for the period July 1, 1999 through May 31, 2004.

Our audit focused on the area of concerns presented by the District Attorney's office, which included "financial records, county accounts that held monies devoted to and expended upon Court Services..., OLETS, the Community Sentencing Program, the Court Services Inmate Work Program, and compliance with ... the County Purchasing Act."

Because the 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 Tulsa County, Court Services Division, for the period July 1, 1999 through May 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 does not extend to any financial statements of the County taken as a whole.

This report is intended to provide information to the District Attorney, Tulsa County Board of Commissioners and Administration of the Court Services Division. 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 black ink that reads "Jeff A. McMahon".

JEFF A. McMAHAN, CFE
State Auditor and Inspector

September 23, 2004

Concern: Possible irregularity in electronic monitoring fund collections.

Procedure: We examined 22 receipt books from Court Services that were in the possession of the Tulsa County Sheriff's Department. We compared those receipts to the deposit documentation on file with the Tulsa County Treasurers Office.

Finding (1): Failure to deposit receipted cash.

- During FY02 forty-two (42) deposits were made indicating cash deposits of \$19,152.71. During the same period receipts were issued indicating payment by cash in the amount of \$19,178.71, a variance of \$26.00 (Appendix A).
- During FY03 forty-four (44) deposits were made indicating cash deposits of \$35,011.39. During the same period receipts were issued indicating payment by cash in the amount of \$43,682.12, a variance of \$8,670.73 (Appendix B).
- During FY04 forty-one (41) deposits were made indicating cash deposits of \$11,068.59. During the same period receipts were issued indicating payment by cash in the amount of \$45,602.04, a variance of \$34,533.45 (Appendix C).

Based on the available information, it appears that \$43,230.18 of cash received was not deposited into the Court Services account and may be in violation of **19 O.S. § 641** which states, in part:

“If any county treasurer or other officer or person charged with the collection, receipt, safekeeping, transfer or disbursement of the public money, or any part thereof, belonging to the state or to any county, precinct, district, city, town or school district of the state shall convert to the officer's or person's own use or to the use of any other person, body corporate or other association, in any way whatever, any of such public money, or any other funds, property, bonds, securities, assets or effects of any kind received, controlled or held by such officer or person by virtue of such office or public trust for safekeeping, transfer or disbursement, or in any other way or manner, or for any other purpose; or shall use the same by way of investment in any kind of security, stocks, loan property, land or merchandise, or in any other manner or form whatever; or shall loan the same, with or without interest, to any person, firm or corporation, except when authorized by law; or if any person shall advise, aid, or in any manner knowingly participate in such act, such county treasurer, or other officer or person shall be guilty of an embezzlement.”

Finding (2): Failure to deposit receipted checks / money orders.

- In FY02 receipt number 34371 was issued for a \$70.00 payment indicating payment by check. We were unable to find a corresponding deposit item.
- In FY03 receipt number 39670 was issued for a \$175.00 payment indicating payment by check. We were unable to find a corresponding deposit item.
- In FY03 receipt number 44223 was issued for a \$100.00 payment indicating payment by money order. We were unable to find a corresponding deposit item.
- In FY04 receipt number 44115 was issued for a \$70.00 payment indicating payment by check. We were unable to find a corresponding deposit item.

Based on the available information, it appears that there were four (4) instances (Appendix H) where receipts were issued for payments by checks and/or money orders totaling \$415.00 that were not deposited and may be in violation of **19 O.S. § 641**, previously cited, **19 O.S. § 682** and/or **62 O.S. § 517.3B** which states, in part:

“B. The treasurer of every public entity shall deposit daily, not later than the immediately next banking day, all funds and monies of whatsoever kind that shall come into the possession of the

treasurer by virtue of the office, in one or more financial institutions that have been designated as either state or county depositories[.]”

Finding (3): Using cash for questionable expenditures, questionable purchasing procedures.

During our examination of the receipt books, we noted three instances where it appears that money paid to Court Services for monitoring fees was used for purchases rather than being deposited.

- In FY02 attached to receipt number 34361 was a receipt in the amount of \$25.00 for a “UA” (urinalysis) test (Appendix D).
- In FY03 receipt number 39312 included the notation “used \$189.50 for BI Luncheon” (Appendix E).
- In FY03 attached to receipt number 39346 was a receipt in the amount of \$67.99 for belly chains and leg irons (Appendix F).

Based on the available information, it appears that Court Services paid \$282.49 for equipment, services and a luncheon using money taken directly from monies receipted and may be in violation of 19 O.S. § 682 and 62 O.S. § 517.3B, previously cited.

In addition to the three (3) receipts cited above, we received photocopies of additional receipts that had been provided to the Tulsa County Sheriff’s Department during their investigation. Those receipts will be addressed later in this report.

Finding (4): Failure to receipt funds collected.

During our testing we examined the source documentation for deposits made with the County Treasurer. This source documentation included microfilm copies of checks and money orders deposited by Court Services. We were unable to find receipts for seven (7) items that were deposited.

- Deposit number 13571: One (1) check in the amount of \$25.00.
- Deposit number 14048: Three (3) checks totaling \$182.00.
- Deposit number 14638: One (1) check in the amount of \$1500.00.
- Deposit number 16124: One (1) check in the amount of \$70.00.
- Deposit number 16250: One (1) check in the amount of \$200.00.

We noted that deposit no. 16124 included a deposit of a \$70.00 check from a Tulsa area business. The signature on the check appears to be that of the former Court Services Supervisor.

Title 51 O.S. § 24A.4 states, in part:

“In addition to other records which are kept or maintained, every public body and public official has a specific duty to keep and maintain complete records of the receipt and expenditure of any public funds reflecting all financial and business transactions relating thereto[.]”

Finding (5): Non-sequential receipts.

Court Services utilized receipt books obtained from Tulsa County Administrative Services. Court Services would contact Administrative Services when receipt books were needed. The receipt books would be provided in batches from two to five books at a time. Administrative Services was unable to provide a record of all receipt books and receipt numbers that had been issued to Court Services, we were unable to determine if we were provided all receipt books that may have been used by Court Services.

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We noted significant gaps between receipt books used including:

- The first receipt book (by date) ended with receipt #34400. The next receipt issued, when compared by receipt numbers, was #36701. This represents a gap of 2,300 receipts.
- The receipt book in use from 6/14/2001 to 8/26/2002 ended with receipt #39700. The next receipt identified by number was receipt #40301. This represents a gap of 600 receipts.

Receipt Book Sequences			
Start Date	End Date	Starting #	Ending # Notes
8/10/2000	10/17/2001	34303	34400
10/22/2001	2/1/2002	*36701	36800
2/5/2002	4/23/2002	38001	38100
4/26/2002	6/27/2002	38101	38200
7/12/2002	10/21/2002	*39301	39400
8/30/2002	2/14/2003	39401	39500
9/13/2002	12/6/2002	39501	39600
6/14/2002	8/26/2002	39601	39700
12/9/2002	2/12/2002	*40301	40333 Last receipt used 40333
3/5/2003	7/16/2003	40401	40500
1/23/2003	5/12/2003	40501	40600
5/15/2003	9/2/2003	40601	40700
7/18/2003	8/29/2003	*41901	42000
9/4/2003	2/27/2001	42001	42100
8/29/2003	10/24/2003	42101	42200
12/16/2003	1/23/2004	42201	42300
10/24/2003	12/16/2003	42301	42400
1/23/2004	3/5/2004	*44101	44200
2/27/2004	5/27/2004	44201	44255 Last receipt used 44255
3/5/2004	4/16/2004	*44301	44400
4/16/2004	5/26/2004	44401	44499 Receipt #44500 not used

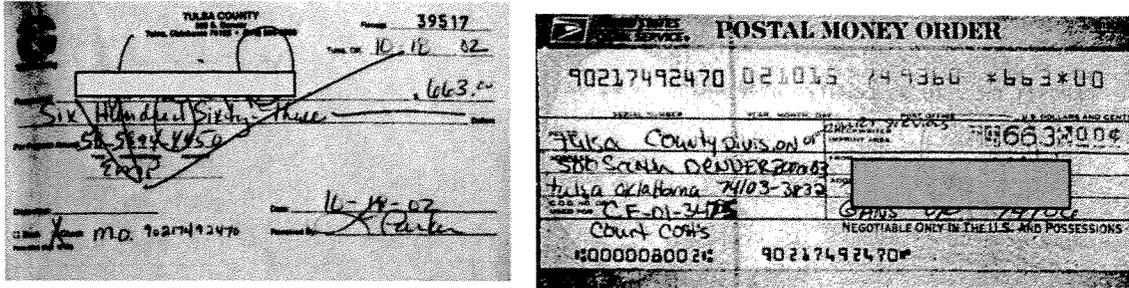
*Gaps in receipt numbers between receipt books used.

In one receipt book the starting receipt was #40301 dated 12-9-2002. The last receipt used in the same book was receipt #40333 dated 2-12-2002, nearly 9 months prior to the date of the first receipt. In the same receipt book were receipts dated in 2003 as well as 2004.

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Finding (6): Failure to maintain originals, improperly voided receipts.

In addition we noted that receipt number #39517 was issued for payment by money order in the amount of \$633.00 and listed the money order number. We identified the money order from the voided receipt as having been deposited.



We noted one sequence of receipts that included skipped but not voided receipts as well as receipts out-of-sequence when considered by date.

Receipts Out-Of-Sequence / Not Voided					
Receipt	Date	Received Of	Amount	Method	Received By
40329	12/11/2003	[Defendant Name]	\$35.00	CA	[Employee Signature]
40330		Blank (Not Voided)			
40331	2/3/2004	[Defendant Name]	\$30.00	CA	[Employee Signature]
40332		Blank (Not Voided)			
40333	2/12/2003	[Defendant Name]	\$35.00	CA	[Employee Signature]

Finding (7): Failure to make daily deposits.

- During FY01 a total of 34 deposits were made.
- During FY02 a total of 42 deposits were made.
- During FY03 a total of 44 deposits were made.
- During FY04 a total of 41 deposits were made.

We examined the depositing practices used by Court Services and found that there was no consistency between the time funds were received and the time they were deposited. The majority of the funds received were not deposited daily in accordance with 19 O.S. § 682 and 62 O.S. § 517.3B which states, in part:

“B. The treasurer of every public entity shall deposit daily, not later than the immediately next banking day, all funds and monies of whatsoever kind[.]”

We noted in one instance that a deposit was made on 7-14-2003 and the next subsequent deposit was made 9-2-2003. During this period we noted one hundred forty eight (148) receipts were issued including receipts for cash in the cumulative amount of \$8,438.03. No cash was deposited on the deposit for this period.

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The following table is presented as an example of the retention period between the date funds were received and the date deposited:

FY 01 Receipt / Deposit Retention					
Receipt #	Rec. Date	Amount	Deposit #	Deposit Date	Retention Days
34305	9/1/2000	\$33.25	2665	9/6/2000	5
34308	9/15/2000	\$33.25	2854	9/20/2000	5
34325	3/12/2001	\$75.00	5070	3/28/2001	16
34329	4/27/2001	\$100.00	5496	5/3/2001	6
34338	6/11/2001	\$70.00	5976	6/18/2001	7

FY 02 Receipt / Deposit Retention					
Receipt #	Rec. Date	Amount	Deposit #	Deposit Date	Retention Days
38072	4/4/2002	\$80.00	10007	4/30/2002	26
38073	4/4/2002	\$68.00	10007	4/30/2002	26
38074	4/4/2002	\$122.50	10007	4/30/2002	26
38075	4/5/2002	\$62.00	10007	4/30/2002	25
38076	4/5/2002	\$136.50	10007	4/30/2002	25

FY 03 Receipt / Deposit Retention					
Receipt #	Rec. Date	Amount	Deposit #	Deposit Date	Retention Days
40518	2/13/2003	\$10.00	14638	3/25/2003	40
40520	2/13/2003	\$125.00	14638	3/25/2003	40
40521	2/13/2003	\$40.00	14638	3/25/2003	40
40522	2/14/2003	\$300.00	14638	3/25/2003	39
40523	2/14/2003	\$70.25	14638	3/25/2003	39

FY 04 Receipt / Deposit Retention					
Receipt #	Rec. Date	Amount	Deposit #	Deposit Date	Retention Days
42327	10/31/2003	\$50.00	18612	11/24/2003	24
42328	10/31/2003	\$50.00	18612	11/24/2003	24
42329	10/31/2003	\$40.00	18612	11/24/2003	24
42330	10/31/2003	\$140.00	18612	11/24/2003	24
42331	10/31/2003	\$75.00	18612	11/24/2003	24

Recommendations:

Failure to deposit receipted cash, checks and money orders (Findings 1, 2 & 3):

We recommend the District Attorney review these findings to determine the necessary action to be taken.

Failure to receipt funds collected, failure to make daily deposits (Findings 4 & 7):

We recommend that all funds collected be properly receipted and deposited and that procedures be implemented to reconcile receipts to deposits to assure that all funds collected are properly receipted and deposited. Further we recommend that deposits should be done daily or not later than the next business day in compliance with **19 O.S. § 682** and **62 O.S. § 517.3B**, previously cited.

Non-sequential receipts, maintaining voided receipts, depositing voided receipts (Findings 5 & 6):

We recommend that Court Services obtain and utilize receipts and receipt books that are sequentially numbered and that receipts are issued sequentially and that the sequence of such receipts are properly accounted for. Further we recommend that the original copy of voided receipts be maintained and, as previously recommended, that deposit totals be reconciled with receipts to insure that voided receipts are properly voided and not part of the deposit items.

Concern: Cash funds from electronic monitoring used for purchases.

Procedure: We obtained copies of receipts, invoices and credit card payment slips from the Tulsa County Sheriff's Office (TCSO). The former Court Services Supervisor provided the receipts to TCSO during their investigation. These receipts were provided to document purchases made by Court Services employees who were then reimbursed with cash from the user fees collected by Court Services.

We noted that the receipts provided were for purchases including motel bills, uniform items, luncheon expenses, supplies, parking, furniture and equipment.

Finding (1): Cash not deposited, used for purchases.

The cash used for these reimbursements was represented to be from the money collected from defendants placed on the electronic monitoring programs. There is no provision for Court Services to have a cash fund for purchases and using money collected from the electronic monitoring user fees may be in violation of 19 O.S. § 682 and 62 O.S. § 517.3B which states, in part:

"B. The treasurer of every public entity shall deposit daily, not later than the immediately next banking day, all funds and monies of whatsoever kind[.]"

Finding(2): County paying sales tax, improper purchasing procedures.

We noted that the receipts totaled \$4,067.08. We noted that \$132.50 was paid for sales tax. 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[.]"

We noted that the method used for these purchases appears to be in violation of 19 O.S. § 1505.A, which sets forth the rules and procedures for purchases and states, in part:

"The procedure for requisitioning items for county offices shall be as follows:

- 1. The requesting department shall prepare a requisition form...*
- 2. The requesting department shall retain a copy of the requisition and forward the original requisition and a copy to the county purchasing agent[.]"*

Recommendations:

We recommend that all monies collected by Court Services be deposited in accordance with 19 O.S. § 682 and 62 O.S. § 517.3B, as recommended in the previous section. Further we recommend that Court Services follow the procedures set forth in 19 O.S. § 1505 and that purchases do not include paying sales tax as provided in 68 O.S. § 1356(1).

Concern: Possible irregularities in purchase orders.

Procedure: We examined seventeen (17) purchase orders including purchase orders for services as well as tangible items.

Summary of Findings:

- One (1) instance where it appears items were ordered prior to encumbrance.
- One (1) instance where an attached invoice was created by a Court Services employee.
- One (1) instance where the items purchased appears questionable.
- One (1) instance where it appears the same vendor invoice was used for supporting documentation of two purchase orders.

Finding (1): Items purchased prior to encumbrance.

We noted that purchase order number 403259, encumbered on 8-19-2003, was for the purchase of “embroidered logo work shirts” in the amount of \$533.00. The attached invoice from the vendor was dated 8-12-2003, seven (7) days prior to the date of the purchase order. We noted that the former Court Services Director signed the purchase order acknowledging receipt of the items purchased on 8-19-2003. On the same purchase order and on the attached invoice, the receiving officer signed for the items received on 8-25-2003.

Finding (2): Improper supporting documentation, created invoice.

Purchase order number 412430, dated 2-6-2004, in the amount of \$14,550.00 was issued for the payment of lost or damaged electronic monitors. A Court Service’s employee acknowledged that she created the invoice, at the direction of the former Director, and that the invoice was not from the vendor listed. The invoice also contained the following wording, *“THIS COPY IS FURNISHED AS THE ORIGINAL INVOICE FOR PAYMENT”*.

Finding (3): Questionable purchases.

Purchase order number 404554 was issued on 9-9-2003, in the amount of \$226.00 for the purchase of three thousand one hundred fifty (3,150) golf tees “with logo for pre-trial conference”. We noted that the former Court Services Director signed the purchase order acknowledging that the items were received on 9-10-2003 and that the receiving officer signed and dated both the purchase order and the invoice 9-30-2003.

Finding (4): Improper supporting documentation, improper receiving procedures.

Purchase orders numbers 315327 and 400786 were issued on 4-10-2003 and 7-16-2003, respectively, for the purchase of bullet resistant vests. Purchase order number 315327 contained eight (8) instances where ‘white-out’ was used. Both purchase orders included an attached invoice for four (4) vests. It appears the same invoice was used for both purchase orders.

Additionally we noted that the former Court Services Director indicating, “that the merchandise and/or services described have been satisfactorily received”, signed purchase order number 315327 on 4-16-2003. We noted that both purchase orders as well as both supporting invoices were signed by the receiving officer and dated 6-10-2003.

Recommendations:

Title 19 O.S. § 1505 sets forth the procedures for requisition, encumbrance, purchase, and receipt of supplies for the maintenance and operations of county government. We recommend that these procedures be followed.

Concern: Possible irregularities in defendant balances and payments.

Procedure: We examined twenty (20) defendant files that were maintained by Court Services as well as the corresponding records maintained by the Tulsa County Court Records Division. We attempted to determine the status, amounts paid and amounts owed for each defendant.

Overview of Electronic Monitoring Program and Fees:

Court Services operates two electronic monitoring programs. One program relies on global positioning satellites (GPS) and the use of an electronic ankle monitor to track the physical location of a defendant. This program is commonly referred to as "GPS". The GPS program includes three levels of monitoring, or 'intensity' levels, that may be utilized. Each intensity level incurs a different cost per day (\$4.50, \$9.75 or \$12.25). This cost is then passed on to the defendant being monitored.

The second program utilizes an electronic device to monitor the blood alcohol concentration of defendants. This program is referred to as the 'sobriotor' or simply "SOB". This program appeared to be used most often in cases where a defendant was participating in the Tulsa County Drug Court (Drug Court) program. The monitoring company providing this service originally charged \$8.75 per day until January 2002 when the fees were lowered to \$5.00 per day. These fees were also passed on to the defendants being monitored.

The GPS monitoring of defendants occurred as a result of an order by a District Court Judge and included defendants released on 'own recognizance' bonds as well as defendants who posted a bond but, due to the nature or seriousness of the offenses charged, were ordered to be monitored.

We noted that BI Incorporated (BI) was the vendor providing the sobriotor monitoring. In January 2002 BI lowered the daily monitoring fee from \$8.75 per day to \$5.00 per day, however Court Services continued to charge the higher daily monitoring rate until December 2002. In December 2002 Court Services lowered the assessed fees to \$5.00 per day for the sobriotor monitoring.

We asked Court Services employees how fees were determined and how it was determined to lower the fees in December 2002. We were told that the fee amounts to be charged, and any changes to be made to those fees came at the direction of the former Court Services Supervisor. We asked Court Services for any written memos, policies or procedures that reflected the charges that were to be assessed to defendants for monitoring fees and we were told there were none.

In addition to actual payments, defendants were allowed to perform community service in lieu of paying the assessed monitoring fees. Defendants were credited with one (1) week of monitoring fees per eight (8) hours of community service performed. Court Services utilized an "Electronic Monitoring Program or Sobriotor Monitoring Rules and Conditions" form, which states, in part:

"8. The defendant may elect to perform 8 hrs of community service per week in lieu of payments for the EMP/Sobriotor."

We noted that while item 8 of the agreement does state "in lieu of payments", the agreement does not set forth what those payments are, nor does it contain any wording stating that the defendant shall be required to, or will be assessed, monitoring fees.

In addition to the defendant files maintained by Court Services, we also examined the corresponding case files maintained by the Tulsa County Court Records Division and were allowed to view a limited number of the defendant files maintained by Tulsa County Drug Court. We were unable to locate any documentation setting forth a fee schedule.

We obtained monitoring records from the vendors that provided the electronic monitoring services for Court Services. We noted, with regards to the GPS monitoring, that defendant-monitoring intensity levels were frequently changed. This change in intensity level causes a change in the amount charged to Court Services by the vendors as well as the fees charged to the defendant. We were unable to locate any documentation explaining reasons for the changes in the intensity levels.

Due to the fluctuations of the intensity levels of the GPS monitoring and associated fees, and instances where one defendant was in both the GPS and sobriety monitoring programs simultaneously, we were unable, in most instances, to make reliable determinations of amounts actually owed for monitoring fees or balances for the defendant files tested.

We cite the following as an example:

We noted that for one defendant, during the period from 9/4/2002 to 11/30/2002, the monitoring intensity level was changed three (3) times and included fifty-four (54) days at \$9.75 per day, three (3) days at \$12.25 per day and fifteen (15) days at \$4.50 per day. In addition, during the same period the defendant was on the GPS monitor, he was also on a sobriety monitor at the rate of \$5.00 per day.

During this same time period the defendant performed 129 hours of community service. Because the community service credit is not defined as a per hour rate but rather at the rate of eight (8) hours being the equivalent of one (1) week of monitoring, we are unable to determine if any given eight (8) hours of community service is equivalent to \$31.50, \$35.00, \$68.25 or \$85.75 as all four monitoring rates applied during this period.

In the majority of the defendant files, we were unable to find sufficient documentation to aid in determining a defendant's balance nor was there sufficient documentation to determine how Court Services was determining defendant balances.

We asked three (3) of the Court Services employees and one (1) former employee how they were able to determine balances for defendants based on the records kept by Court Services and the manner in which community service is credited. All acknowledged that they had extreme difficulty in determining balances.

One (1) of the Court Services Officers stated that when she attempted to determine balances she often came up with significant differences between what she calculated as the balance and what was calculated by another employee. When asked how she would rectify this difference she stated that she would adjust her calculation formula's to make the balances match.

In our examination of the defendant files, we attempted to make determinations regarding defendant balances. However, because of the issues noted previously, we are unable to make those determinations with a great degree of accuracy.

Finding (1): Cases Closed with Outstanding Balances.

We noted two (2) instances where it appears that defendants' cases were closed with a notation indicating that the monitoring fees had been paid in full and our calculations reflect a balance greater than \$1,000.00.

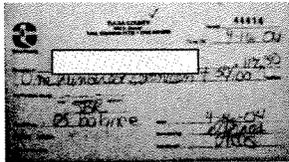
- In the first instance we found a Court Services generated document dated July 3, 2003 indicating that the defendant owed a balance of \$830.63. On the front of the defendant's Court Services file we found the notation "8/22/2003 Paid in full".

We were unable to locate any receipts nor could we locate any records indicating that this defendant had made any payments or performed any community service between these dates. We calculated that this defendant had a balance of \$1,074.50.

We took this file to the Court Services officer responsible for the balance calculations and asked if she could explain what occurred between the date of the notice and the date the file was marked "paid in full". After several minutes of looking at the documentation in the defendant's file she stated, "I don't know".

- In the second instance we determined that the defendant was on a single monitoring program with a continuous rate of \$8.75 per day for 308 days and owed \$2,695.00 in monitoring fees. We found receipts indicating payments in the amount of \$1,497.50.

We were unable to find any records indicating that this defendant had performed community service in lieu of payments.



The monitoring period for this defendant concluded on 1/20/2004. We noted that the last receipt that we were able to find for this defendant included the notation "0 balance". Our calculations reflect the outstanding balance for this defendant to be \$1,197.50.

In addition to the two (2) instances cited above, we made the following determinations:

- We identified seven (7) cases where we calculated an outstanding balance but found notations indicating that the cases were closed or had a zero balance.
- Three (3) of those cases involved balances of less than \$100.00 per instance.
- Four (4) of those cases involved balances from \$166.25 to \$762.75.

Finding (2): Defendant Appears To Have Overpaid.

Monitoring Dates & Amounts					
Monitoring Dates		# Days	Rate P/D	Amt. Owed	
6/12/2002	6/12/2002	1	\$9.75	\$9.75	GPS
6/13/2002	10/3/2002	113	\$9.75	\$1,101.75	GPS
10/4/2002	10/4/2002	1	\$12.25	\$12.25	GPS
10/4/2002	11/8/2002	36	\$4.50	\$162.00	GPS
3/14/2002	3/14/2002	1	\$8.75	\$8.75	SOB
6/12/2002	11/30/2002	172	\$8.75	\$1,505.00	SOB
12/1/2002	1/3/2003	34	\$5.00	\$170.00	SOB
				\$2,969.50	

We noted one (1) instance where it appears a defendant may have overpaid. We noted that the defendant was on both the GPS and/or sobriety monitoring from 6/12/2002 to 1/3/2003. Monitoring during this period included 114 days at \$9.75 per day, 1 day at \$12.25, 36 days at \$4.50 per day, 173 days at \$8.75 and 34 days at \$5.00 per day.

We calculated the total amount of the monitoring fees to be \$2,969.50.

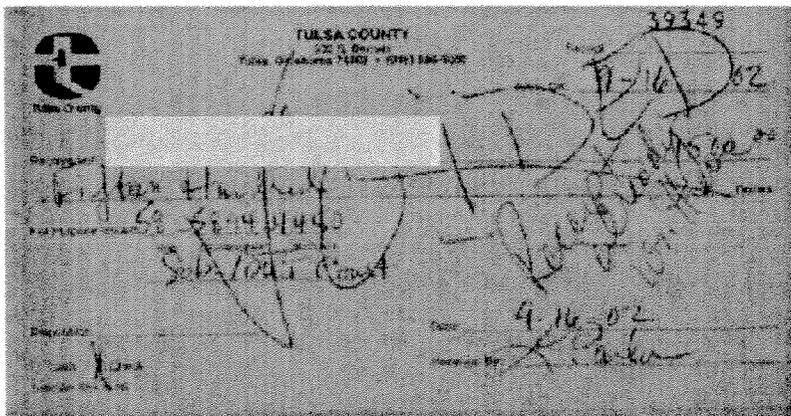
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Payments	
Date	Amt. Pd
4/3/2002	\$120.00
8/22/2002	\$200.00
8/30/2002	\$650.00
8/30/2002	\$1,000.00
11/8/2002	\$975.00
11/20/2002	\$121.75
	\$3,066.75

We identified six (6) payments that were made in the total amount of \$3,066.75, indicating an overpayment of \$97.25.

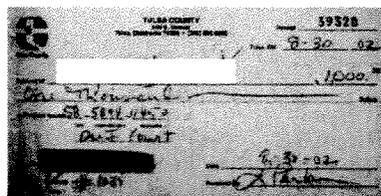
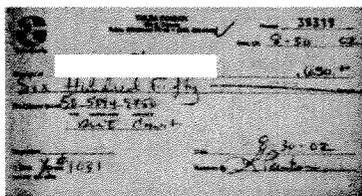
We examined the community service performed and found records indicating that this defendant was ordered to perform thirty-two (32) hours of community service as a result of Drug Court sanctions. We found records indicating that sixteen (16) hours of community service was performed, and was applied to the Drug Court sanctions.

We found no records indicating that this defendant performed community service for the purpose of offsetting the EMP monitoring fees. Additionally we did not identify any records indicating that the remaining sixteen (16) hours of community service was performed as required by the Drug Court sanctions.

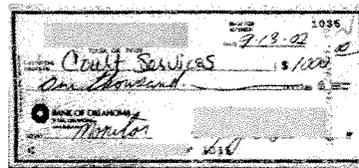
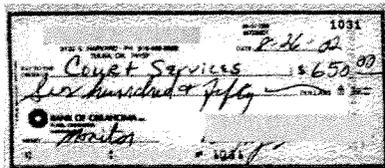


Further, during our examination of the Court Services receipts, we found that receipt number 39349 was written to this defendant indicating a payment of \$1,500.00. This receipt was voided and included the notation "Receipt already written". We did not find another receipt written to this defendant for the amount of \$1,500.00.

We noted that prior to receipt number 39349 being written and then voided, there were two sequentially numbered receipts issued to this defendant, receipt numbers 39319 and 39320, in the amounts of \$650.00 and \$1,000.00, respectively.



Further we noted that both receipts indicated payment by check and listed the check numbers as number 1031 and number 1035. Both receipts were dated 8-30-2002. We identified that the check written for receipt number 39319 dated 8-30-2002 was deposited as part of deposit number 11753 posted on 9-10-2002.



The second receipt, number 39320, also written on 8-30-2002, indicating payment by check number 1035 in the amount of \$1,000.00, was deposited as a part of deposit number 11830 posted on 9-16-2002. We noted that there was an intervening deposit, number 11795, between these two deposits.

We also noted that receipt number 39320 was dated 8-30-2002 while the check that was used for this payment was dated 9-13-2002.

Finding (3): Authority and Schedule Of Fees Charged.

We were unable to find any statutory authority setting forth provisions to collect fees for the electronic monitoring programs. The Pretrial Release Act, 22 O.S. § 1105.3, states, in part:

“A pretrial program established pursuant to this act may provide different methods and levels of community-based supervision to meet any court-ordered conditions of release. “

We examined the Court records for each defendant case tested as well as the online records maintained by the Oklahoma Supreme Court Network. We were unable to find any court orders setting forth fees to be charged for the electronic monitoring programs.

Additionally we noted numerous instances where the GPS monitoring intensity levels were changed thus increasing the fees charged. We could find no policies or procedures setting forth conditions where intensity levels should be changed, nor could we find any documentation to indicate the reasons the intensity levels were changed. We asked Court Services for any policies or procedures in place setting forth how fees were to be charged and at what rates. We were told there were no such policies.

As stated previously, the electronic monitoring agreements we found for each defendant, and signed by a District Judge, does state that community service may be done in lieu of payments, however this document lacks wording requiring and setting forth what those payments will be.

Recommendations:

Finding 1 & 2: Because there are multiple rates charged for the electronic monitoring programs, we recommend that the method of crediting community service be changed from eight (8) hours of community service being equivalent to one (1) week of monitoring to community service hours being credited at a set hourly rate, or fixed dollar amount.

We recommend that policies and procedures be written that define requirements for the various intensity levels of monitoring as well as defining the conditions under which the monitoring intensity levels are changed during the course of monitoring. Additionally we recommend that when monitoring intensity levels are changed, records should be maintained defining when those changes occurred and the circumstances warranting the changes in intensity levels.

Further we recommend that sufficient documentation be maintained in each defendant file including a ledger or balance sheet reflecting the monitoring periods, intensity levels and associated monitoring fees. We would also recommend that documentation be maintained, in a ledger fashion, recording amounts owed, amounts paid and equivalent amounts of community service credit.

Finding 3: We recommend the District Attorney review the legal authority, if any, for Court Services to assess and collect monitoring fees and determine the necessary action to be taken.

Concern: OLETS expenditures.

OLETS (Oklahoma Law Enforcement Telecommunications System) contracts with law enforcement agencies to provide access to computerized law enforcement information systems.

We obtained copies of the minutes for the Tulsa County Commissioners for a meeting held October 22, 2001. Included in those minutes was the following:

“Moved by Dick, seconded by Collins to approve and authorize execution, as needed, the following agreements:

2. *Court Services – OK Dept. of Public Safety (DPS), State Administrator of the OK Law Enforcement Telecommunications Systems (OLETS) Division for computer access to the OLETS for exchange of criminal justice information.”*

We obtained a copy of the ‘Terminal User Agreement’ for the OLETS stamped and dated October 18, 2001 by the Tulsa County Clerk. The following language was found on page 5, part XIII:

“The USER AGENCY is solely responsible for and agrees to pay the Department of Public Safety/OLETS monthly user fees and/or additional costs for any non-standard terminal equipment or additional circuits that may be installed”.

Signatures of John Selph, Tulsa County Commissioner and Brad Long, OLETS Director, executed the OLETS contract with signatures on 10-22-2001 and 11-8-2001, respectively.

Attached to the OLETS contract was a letter dated October 22, 2001 from John Selph to Brad Long, which states, in part:

“I am authorizing the installation of the terminal and I understand there is an installation charge of \$1,000.00 and a monthly recurring charge of \$350.00 for the basic equipment”.

We identified one payment, in the amount of \$300.00 to Mainstay Systems, Inc. for the installation of the OLETS system (purchase order number 210705 dated 1-18-2002). We were unable to find any other payments with respect to the OLETS system or contract.

The Court Services Coordinator stated that Court Services had not been billed by OLETS and had not made any payments to OLETS until a recent problem developed with the equipment and OLETS was notified of the problem.

Concern: CLEET expenditures.

CLEET (Council On Law Enforcement Education and Training) is a state agency responsible for training and certification of law enforcement officers in the State of Oklahoma.

On the 5th day of November, 2001, the Tulsa County Board of County Commissioners adopted a resolution that declared the Tulsa County Division Of Court Services as a law enforcement agency. The Board cited **19 O.S. 1991 §§ 339B and 339E** as the statutory authority for this resolution.

19 O.S. § 339B states:

“B. The county commissioners of a county or, in counties where there is a county budget board, the county budget board may designate money from general county funds for the designated purpose of drug enforcement and drug abuse prevention programs within the county.” [Emphasis added].

19 O.S. § 339E states:

“E. When the board of county commissioners approve an express trust, pursuant to Sections 176 through 180.3 of Title 60 of the Oklahoma Statutes, for the purpose of operating a county jail, the trustees of the public trust may appoint commissioned peace officers, certified by the Council on Law Enforcement Education and Training, to provide security for inmates that are required to be transported outside of the detention facility, and investigate violations of law within the detention facility. Other personnel necessary to operate the jail may be employed and trained or certified as may be required by applicable state or federal law.” [Emphasis added].

The resolution passed by the County Commissioners states, in part:

“NOW, THEREFORE, BE IT RESOLVED that the Board of County Commissioners of Tulsa County does hereby create and recognize the Tulsa County Division Court Services as a law enforcement agency pursuant to 19 O.S. 1991, Sections 339B and 339E”

70 O.S. § 3311(D.3) states, in part:

“Every person who has not been certified as a police or peace officer and is duly appointed or elected as a police or peace officer shall hold such position on a temporary basis only, and shall, within one (1) year from the date of appointment or taking office, qualify as required in this subsection or forfeit such position.”

The resolution passed by the County Commissioners recognizing Court Services as a law enforcement entity appears to also require those members of Court Services recognized as law enforcement officers, to comply with the requirements of **70 O.S. § 3311(D.3)**.

CLEET does not charge the employing agency for the CLEET certification training (basic police academy). The expenses incurred appear to be limited to the time and travel expense for those employees who attended the CLEET basic police academy and became certified police officers under the **70 O.S. 3311** requirements.

Recommendation:

We recommend the District Attorney review the resolution and statutes cited to determine the legal authority of the resolution and determine the necessary action to be taken.

Concern: Possible irregularities in equipment inventory.

As part of the expenditure testing, we examined the equipment inventory of Court Services. At the outset of this audit we asked for an inventory list of equipment assigned to the individual Court Services employees. We were told that there was no such inventory list.

As part of the purchase order testing we noted that equipment purchased by purchase orders also had a county inventory form attached. We identified a selected number of items that were purchased by purchase orders and we visually verified that those items were in the possession of and being utilized by Court Services with one exception.

Finding: Purchased item not located.

We were unable to locate one of the bullet resistant vests that had been purchased by purchase order. We spoke with the Court Services Coordinator who stated that this vest may have been issued to the former Court Services Supervisor and may not have been returned.

Additionally as noted previously in this report, it appears that cash was used to purchase equipment including shirts, pants, hats, boots, jackets and other items. At the time this audit was initiated there was no inventory record of these items. It appears these items were purchased and issued to individual Court Services employees.

Recommendation:

We recommend that inventory lists be maintained for all items purchased and issued to employees.

Concern: Contracts and Sole Source designations.

Procedure: Auditors reviewed contracts of four (4) vendors. Three of the vendors, BI, (Behavioral Interventions) Inc., Pro-Tech Monitoring, Inc. and I Secure, contracted to provide electronic monitoring and monitoring equipment. The fourth vendor, Diversion Services, contracted to design, manage and administer the Tulsa County Community Sentencing System, providing services authorized by the Community Sentencing Act.

Overview:

VENDOR--BI (Behavioral Interventions) INCORPORATED:

From July 1, 1999 through May 31, 2004, Tulsa County Court Services paid BI Incorporated a total of **\$245,732.00** for the rental of electronic monitors and monitoring services as listed below:

Fiscal year '99-'00

- Amount paid: \$3,503.00
- Waiver of Bid (sole source supplier)-no bid
- Contract date effective 1/00-1/01-two fiscal years

Fiscal Year '00-'01

- Amount paid: \$31,658.80
- No contract or resolution to renew contract
- No bid or sole source designation

Fiscal Year '01-'02

- Amount paid: \$65,958.50
- No contract or resolution to renew contract
- No bid or sole source designation

Fiscal Year '02-'03

- Amount paid: \$93,315.00
- Resolution to Renew Contract (renewal of original contract '99-'00)
- No bid or sole source designation

Fiscal Year '03-'04

- Amount paid: \$51,297.00
- No contract or resolution to renew contract
- No bid or sole source designation

VENDOR--PRO TECH MONITORING, INC.:

From July 1, 1999 through May 31, 2004, Tulsa County Court Services paid Pro-Tech Monitoring, Inc. a total of **\$578,280.90** for electronic monitoring equipment, monitoring services and lost equipment as listed below:

Fiscal year '00-'01

- Amount paid: \$6,197.75
- Waiver of bid (sole source supplier)-no bid
- Contract date effective 2/01-2/02—two fiscal years

Fiscal Year '01-'02

- Amount paid: \$219,402.45
- No contract or resolution to renew contract
- No bid or sole source designation

Fiscal Year '02-'03

- Amount paid: \$215,285.99
- Resolution to Renew Contract (original contract 2/01-2/02)-obligates funds for two fiscal years
- No bid or sole source designation

Fiscal Year '03-'04

- Amount paid: \$137,394.71
- Resolution to Renew Contract (original 2/01-2/02)—obligates funds for two fiscal years
- Waiver of Bid (sole source supplier)-no bid

VENDOR--ISECURE TRAC:

Fiscal Year '03-04

Demonstration contract only—no monies paid to vendor

VENDOR--DIVERSION SERVICES, INC:

On March 20, 2000, the Tulsa County Board of County Commissioners and the Oklahoma Department of Corrections entered into an Agreement for the County to provide community sentencing to offenders sentenced under the Oklahoma Community Sentencing Act (22 O.S. Supp. 1999, Section 988.1 et seq.). Tulsa County Board of Commissioners, on behalf of the Tulsa County Criminal Justice Planning and Policy Council, in turn contracted with Diversion Services, Inc. to provide the community sentencing services. Diversion Services would invoice the county, the county would pay Diversion Services and then the county would invoice the Department of Corrections for reimbursement of the payments made to Diversion Services.

From July 1, 1999 through May 31, 2004, Tulsa County paid Diversion Services a total of **\$1,339,068.33** from the General Fund-10 (either directly or by transfer of funds) and the Court Services Fund-58-5895. We were unable to determine the amount paid by the Department of Corrections for the reimbursement of payments to Diversion Services. However, it appears that on numerous occasions the Department of Corrections did not reimburse the County for the total amount paid to Diversion Services.

Fiscal year '99-'00

- Amount paid: \$11,692.46
- Bid and Successful Award of Bid
- Contract period: 3/00 through 6/00

Fiscal Year '00-'01

- Amount paid: \$486,098.70
- Contract period: 7/00-7/01
- Contract addendum: month to month contract

Fiscal Year '01-'02

- Amount paid: \$720,594.99
- Contract period: 7/01-7/02

Fiscal Year '02-'03

- Amount paid: \$120,682.18
- No contract or renewal of contract

Finding (1): Contracts Exceeding More than One Fiscal Year.

The Board of County Commissioners entered into contracts with BI Incorporated and Pro Tech Monitoring for time periods exceeding one fiscal year thereby obligating the County for funds beyond one fiscal year.

The Constitution of Oklahoma, Article 10, Section 26. Indebtedness of political subdivisions-Assent of voters-Annual Tax-Computation of amount of indebtedness, states in part:

“ ... Except as herein otherwise provided, no county, city, town, township, school district, or other political corporation, or subdivision of the state, shall be allowed to become indebted, in any manner, or for any purpose, to an amount exceeding, in any year, the income and revenue provided for such year without the assent of three-fifths of the voters thereof[.]”

The Tulsa County Procedure—Bookkeeper’s Desk Reference for Purchasing Manual (approved by Purchasing Agent Linda Webber), Policy File No. TCP 803B, states, in part:

“...Oklahoma State Law requires the term (duration) of a County contract or agreement to terminate at the close of a fiscal year...”

“...The department or division must inform the vendor that negotiation on contract or agreement is based on the County’s fiscal year (July 1-June 30)...”

Recommendation:

We recommend the County follow the provisions set forth in the **Constitution of Oklahoma, Article 10, Section 26** and the provisions set out in the Tulsa County purchasing manual and not enter into contracts for periods exceeding one fiscal year.

Finding (2): No Contract or Resolution On File.

The County did not bid electronic monitoring equipment and services. From July 1, 1999 through May 31, 2004, Court Services paid BI, Inc. for electronic equipment rental and monitoring services. However, it does not appear that there are any contracts or resolutions to renew the contracts with BI, Inc. for Fiscal Years '00-'01, '01-'02 or '03-'04. In addition, from July 1, 1999 through May 31, 2004, Court Services paid Pro Tech for electronic equipment rental and monitoring services. There does not appear to be a contract or resolution to renew contract with Pro Tech for Fiscal Year '01-'02. Diversions Services, Inc. was paid \$120,682.18 in Fiscal Year '02-'03.

There does not appear to be a contract or resolution to renew a contract with Diversion Services, Inc. for this time period.

The Tulsa County Procedure—Bookkeeper’s Desk Reference For Purchasing Manual (approved by Purchasing Director Linda Webber) Policy File No. TCP 803B sets out the policy to renew contracts and agreements in which the provisions are not changing, in part states:

“... A contract or agreement that was not the result of the bid process may be renewed annually for succeeding years, if desired by all parties and on approval of the Resolution to Renew Contracts and Agreements by the Board of County Commissioners (Encl.1).

3. *To renew a contract or agreement for non-bid products or services, there must be no changes in the provisions of the contract or agreement.*
4. *Departments and divisions wishing to renew contracts or agreements must:*
 - a. *Complete a Resolution to Renew Contracts or Agreements prior to beginning the new fiscal year.*
 - b. *Place a Resolution on Board of County Commissioners’ Agenda for approval prior to beginning the new fiscal year.*
5. *If the provisions of the contract or agreement for non-bid items or services will be changing for the coming year:*
 - a. *A new contract or agreement must be approved by all parties.*
 - b. *The Resolution to Renew Contracts or Agreements form may not be used ...”*

Recommendation:

The County has established guidelines regarding contracts and contract renewals as set out in the purchasing manual. We recommend the County follow their procedures regarding contracts and contract renewals. We recommend the District Attorney review this finding to determine the necessary action to be taken.

Finding (3): Bids and Sole Source Designation / Documentation.

Court Services rented monitoring equipment, was provided electronic monitoring services and paid two vendors, BI Incorporated and Pro Tech Monitoring, Inc for these services. BI Incorporated was paid over \$5,000 during four (4) out of five (5) Fiscal Years tested. During this time period there were no bids for monitoring equipment or services and only one (1) year wherein a request for waiver of bids stating BI was a sole source supplier. Attached to this request for waiver of bids and as supporting documentation for the sole source, is a letter from BI Incorporated. In addition, Pro Tech was paid over \$5,000 during four (4) of the Fiscal Years tested. During this time period there were no bids for monitoring services. However, there were three (3) requests for waivers of soliciting bids for the reason stated that Pro Tech was a sole supplier. Only two (2) out of the three (3) requests for waivers of bids had documentation declaring the company to be sole source.

The Tulsa County “Procedure—Bookkeeper’s Desk Reference for Purchasing” Manual, Procedure File No. TCP 805, states, in part:

“...Sole Source Vendor: The only source (supplier or manufacturer) from which an item or service is available for current purchase, as demonstrated by a credible sole source document...

...Sole Source Document: A signed statement (typically a letter or memorandum on the vendor’s business stationery) credibly affirming that a vendor is a sole source vendor. A Request for Waiver of Soliciting

Bids or Quotes...will be submitted by the Purchasing Director to the BOCC for approval. The BOCC then acts to formally approve the request in the next BOCC meeting...

The Request for Waiver of Soliciting Bids or Quotes form states, in part:

"...sole supplier (must) be documented..."

19 O.S. § 1501 A.3.b. states, in part:

"The county purchasing agent:

3. *Shall make purchases and rental or lease-purchase agreements only after following bidding procedures as provided for by law, except:*

b. when the total payments of a rental or lease-purchase agreement do not exceed Five Thousand Dollars (\$5,000.00)[.]"

We did an internet search for companies who provide electronic equipment and monitoring. It appears that more than one company states they provide offender electronic monitoring equipment and services. One of the companies, Sentinel, located at <http://www.sentrak.com/aboutsentinel.htm> stated they had been in operation since 1992 and that "...we are the largest provider of community-based, offender funded electronic monitoring services in the nation, allowing agencies to utilize all of our services with no direct costs to the agency...". Another company, Isecure Trac, (the company the County contracted with for demonstration purposes only) located at <http://www.isecuretrac.com> "...founded in 1995 to develop tracking and monitoring applications utilizing global position systems (GPS) and wireless communications technologies, Isecuretrac now delivers the most advanced tracking and monitoring systems available for criminal justice applications..."

Recommendations:

We recommend the County follow the bidding procedures as set forth in 19 O.S. § 1501 A.3. Bidding contracts would have ensured the cost paid for the monitoring services was competitive. If a Request for Waiver of Soliciting Bids or Quotes is submitted to the Board of County Commissioners for approval, supporting documentation (eg. letter, memo from vendor) must be attached to the Request. In addition, we recommend the County independently verify the credibility of any letter or memorandum from a company claiming to be a sole source vendor. We recommend that the District Attorney review this finding to determine the necessary action to be taken.

Concern: Revenue and Expenditures used for funding Court Services.

Overview:

In 1995 Proposition I was passed to approve levying and collecting 5/12% sales tax to be administered by the Tulsa County Criminal Justice Authority for the "purpose of acquiring a site and erecting, furnishing, equipping, operating, maintaining, remodeling and repairing a County Jail and other detention facilities owned or operated by Tulsa County..." Proposition II failed.

The sales tax proceeds are deposited into Tulsa County Sales Tax-25 account then transferred to Criminal Justice-58 account.

Tulsa County Criminal Justice Authority began funding Court Services, then "pre-trial release program" during Fiscal Year '97-'98. A memo dated May 27, 1997, from Lewis Harris, Chairman of the Budget and Finance Committee, to Chairman of the Board of Commissioners, Robert N. Dick, states "that all costs which are clearly identifiable as costs of the jail operations should be accounted in the jail operating budget...Funding for the payment of the costs of this budget will be provided by: Primarily, the sales tax,..use of all funds that are generated by jail

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operations...and the County's General Fund may be required to pay an end of the Fiscal Year shortfall..." Court Services, then "Pre-Trial Release Program" was listed as a new cost on the jail budget for Fiscal Year '97-'98.

Although "pre-release" is listed under "new costs", a form of the pre-release program was in existence and operated by the City and/or County since 1963.

Auditors reviewed expenditures and funding for Court Services from July 1, 1999 through May 31, 2004, and it appears that the following occurred, to-wit:

FISCAL YEAR	DISBURSEMENTS		TOTAL DISBURSEMENTS
	Court Services	General Fund	
00	669,641.62	-	669,641.62
01	1,187,731.86	-	1,187,731.86
02	1,749,173.73	-	1,749,173.73
03	1,172,669.79	*122,819.41	1,295,489.20
04	1,156,393.42	-	1,156,393.42
00-04	5,935,610.42	122,819.41	6,058,429.83

FISCAL YEAR	REVENUE SOURCE			TOTAL REVENUE	% REVENUE CRIMINAL JUSTICE FUNDS
	Miscellaneous	General Fund	Criminal Justice		
00	25,858.11	-	643,783.51	669,641.62	96.14%
01	160,885.26	-	1,026,846.60	1,187,731.86	86.45%
02	**1,135,147.39	-	614,026.34	1,749,173.73	35.10%
03	241,983.44	* 122,819.41	930,686.35	1,295,489.20	71.84%
04	128,005.77	-	1,028,387.65	1,156,393.42	88.93%
00-04	1,691,879.97	122,819.41	4,243,730.45	6,058,429.83	70.05%

**The increase is due to Diversion Services contract funds and U.S. Marshal funds. Prior to this time period Diversion Services and U.S. Marshal funds had been deposited into other Criminal Justice accounts (not the Court Services sub accounts). U.S. Marshals funds of \$124,019.00 deposited directly into the Court Services account were normally deposited into the Criminal Justice Account. These funds were actually Criminal Justice revenue

*In Fiscal Year 2003 the County appropriated monies for Court Services in General Fund 10, Court Services Fund Account 5750. In July and August 2002 the County expended \$122,819.41 from this General Fund for court-related expenditures. According to Joel Sander, Tulsa County Finance Officer, these monies were transferred back to the General Fund from the Criminal Justice Authority in August of 2002. In August we noted two (2) transfers IFT-029 and IFT-030 for \$159,437.49 and \$124,568.41, respectively, made from the Criminal Justice Authority to the General Fund. The transfer sheets were unavailable for these two transfers. Therefore, we were unable to verify if these monies were transferred to reimburse the General Fund for Court Services-related expenditures.

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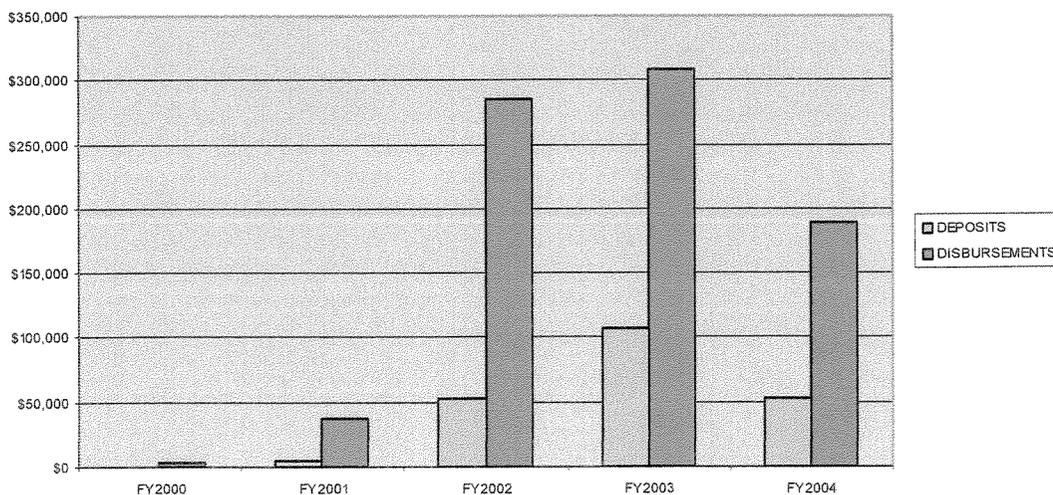
Revenue:

Miscellaneous revenue (Court Services account 58-5890) referenced in the table above consists of funds deposited into the Court Services accounts with the County Treasurer. The source of these deposits consist of funds from grants, Department of Corrections contracts, monitoring fees paid by offenders, monitoring fees paid by the Department of Corrections, and one deposit made in FY '02 in the amount of \$124,019.00 from the U.S. Marshals (U.S. Marshal payments are for reimbursement to the County for housing Federal prisoners. These funds were normally deposited into the Criminal Justice Authority account.)

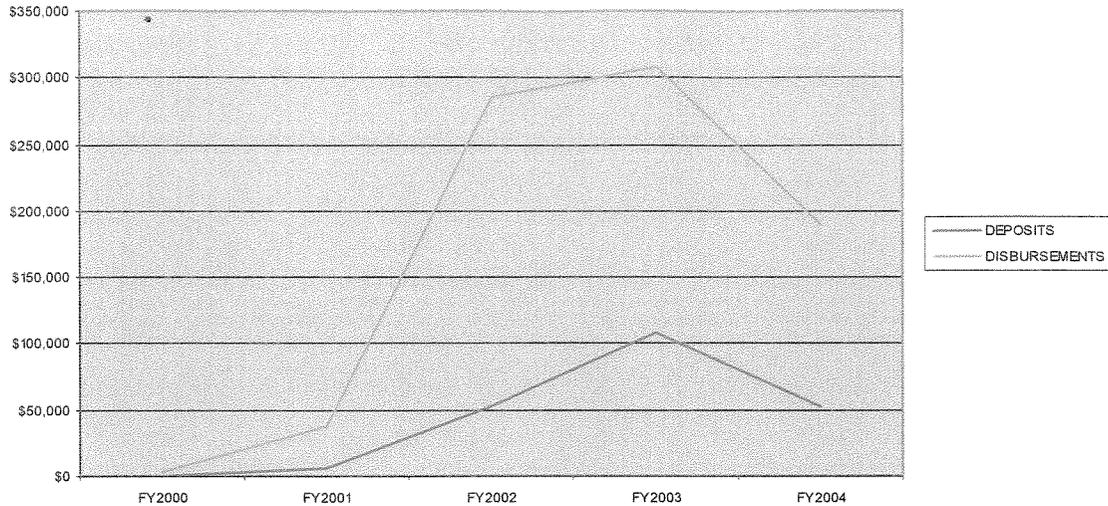
The monitoring fees paid by offenders (included in the miscellaneous revenue deposited with the Treasurer) from July 1, 1999 through May 31, 2004, totals \$217,224.79. The amount paid to the vendors, Pro-Tech and BI, Incorporated, for monitoring, totals: \$824,012.90. The variance of the amount deposited from defendant monitoring fees and the amount paid to vendors for monitoring equipment and services totals: \$606,788.11.

FY	DEPOSITS	DISBURSEMENTS		TOTAL	COLLECTIONS TO DISBURSEMENTS	PERCENTAGE OF COLLECTIONS TO DISBURSEMENTS
		ProTech	BI			
2000	-	-	3,503.00	3,503.00	(3,503.00)	0.00%
2001	5,316.15	6,197.75	31,658.50	37,856.25	(32,540.10)	14.04%
2002	52,234.31	219,402.45	65,958.50	285,360.95	(233,126.64)	18.30%
2003	107,592.25	215,285.99	93,315.00	308,600.99	(201,008.74)	34.86%
2004	52,082.08	137,394.71	51,297.00	188,691.71	(136,609.63)	27.60%
Totals	217,224.79	578,280.90	245,732.00	824,012.90	(606,788.11)	26.36%

COURT SERVICES-MONITORING DEPOSITS TO DISBURSEMENTS



COURT SERVICES-MONITORING DEPOSITS TO DISBURSEMENTS



County General Fund (10-5750):

Revenue referenced in the above table consists of general funds appropriated for Court Services in FY '03. According to Joel Sander, Tulsa County Finance Officer, the funds paid for Court Services out of the General Fund were reimbursed by Criminal Justice Funds by transfer number IFT-030 Criminal Justice-58 to General Fund-10. However, the transfer sheet for this transaction was missing. Therefore, auditors were unable to verify the description of the transfer.

Criminal Justice Fund (Fund 58-5800):

Revenue referenced in the above table consists of funds from sales tax collections, Department of Corrections, U.S. Marshals, other Federal prisoners, Federal program reimbursement (Social Security), locker rental, investments interest, rents (ADC rental income), contract revenue (commissary), Transcor contract, miscellaneous revenue, and reimbursement of salaries from mental health grant.

Disbursements:

Disbursements from Court Services funds exceed the amount of revenue deposited into the miscellaneous revenue Court Services accounts with the Treasurer's Office. Additional funding used for Court Services disbursements was transferred intrafund within Criminal Justice-58.

Finding:

From July 1, 1999 through May 31, 2004, Court Services was funded in part by Criminal Justice Authority funds. These funds include numerous sources of revenue as referenced above.

The intended purpose of the sales tax collections states in part:

PROPOSITION NO. 1: PASSED

In 1995 a proposition was passed to approve levying and collecting 5/12% sales tax to be administered by the Tulsa County Criminal Justice Authority for the “purpose of acquiring a site and erecting, furnishing, equipping, operating, maintaining, remodeling and repairing a County Jail and other detention facilities owned or operated by Tulsa County...”

Proposition No. 1 clearly states the intended purpose of the use of sales tax collections. Court Services is not a jail or detention facility. It does not appear that Court Services’ functions fall under the intended purpose of the use of sales tax funds.

Recommendation:

We recommend the District Attorney review the legality for the use of sales tax, collected under Proposition No. 1, for funding Court Services. We further recommend the District Attorney review the use of other Criminal Justice Funds being used for the purpose of funding Court Services.

Concern: Expenditures for Comp Time

Procedure: Auditors reviewed transaction reports of expenditures, the Tulsa County Overtime Policy TCP 101, Personnel transactions forms and payroll claim forms, available timesheets and job descriptions for Court Services employees.

Finding:

During the audit period (FY '00-'04) Court Services paid employees a total of \$46,797.84 for leave benefits. Payments included unused vacation, overtime and compensatory leave, as follows, to-wit:

Fiscal Year Ending	Unused Vacation	Overtime	Compensatory Time	Total
2000	1,842.66	-	-	1,842.66
2001	1,693.44	-	-	1,693.44
2002	5,966.62	6,535.32	10,542.40	23,044.34
2003	749.32	-	6,248.80	6,998.12
2004	6,473.50	-	6,745.78	13,219.28
2000-2004	16,725.54	6,535.32	23,536.98	46,797.84

Two (2) Court Services employees received payments for compensatory time. The former Court Services Supervisor received \$19,061.78 for compensatory time. A former Court Officer received \$4,475.20 for compensatory time.

According to the Tulsa County Job Descriptions, the employees were classified as “exempt” employees.

Tulsa County Overtime Policy states, in part:

“Exempt employees are not eligible to receive payment for overtime worked”.

“Exempt non-management employees who work more than 50 hours per week shall receive one and one-half hours of compensated time for each hour worked above 50 hours in the week.

“Any non-exempt employee who has accrued 240 hours of compensatory time shall receive overtime compensation in the form of pay for additional hours ...”

“All compensatory time on the books for non-exempt employees, as of the last day of February, shall be given to non-exempt employees in the form of pay and cleared off the books. This payment will be made on the March Payroll.”

The policy does allow accrual of compensatory time to exempt non-management employees and the policy allows for payment of non-exempt employees. However there are no provisions in this policy that address compensatory payments for “exempt” employees.

We were unable to locate time sheets for the former Court Services Officer noted above. We were only able to find time records for a four (4) month period (September 2003 through December 2003) for the former Court Services Supervisor noted above.

Recommendation:

We recommend Court Services follow the County policy regarding leave payments for eligible employees. In addition, we recommend Court Services keep records to verify time worked by each employee to prevent excessive leave payments. We recommend the District Attorney review this finding to determine the necessary action to be taken.

* * * *

Throughout this report there are numerous references to state statutes and legal authorities, which appear to be potentially relevant to issues raised and 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 Court Services or any of the individuals named in this report or acting on behalf of Court Services 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 Services 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.

Corrective Actions Subsequent to Audit:

A new Director of Court Services was appointed prior to the conclusion of this audit. The new Director has taken steps to correct some of the problems we have set forth previously in this report including:

- Receipts and deposits are now reconciled.
- Steps have been taken to obtain and utilize sequentially numbered receipt books.
- Inventory lists are now maintained for equipment issued to individual employees.
- The practice of using receipted cash for purchases has been discontinued.

**TULSA COUNTY
DIVISION OF COURT SERVICES
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Appendix A

Deposit Information				Receipts			Variances		
Deposit	Date	Cash	Checks	Total	Cash	Checks	Total	Cash	Checks
6169	7/6/2001		\$100.00	\$100.00		\$100.00	\$100.00	\$0.00	\$0.00
6228	7/11/2001		\$263.20	\$263.20		\$263.20	\$263.20	\$0.00	\$0.00
6229	7/11/2001	\$60.00		\$60.00	\$60.00		\$60.00	\$0.00	\$0.00
6230	7/11/2001	\$55.00		\$55.00	\$55.00		\$55.00	\$0.00	\$0.00
6336	7/19/2001		\$101.50	\$101.50		\$101.50	\$101.50	\$0.00	\$0.00
6372	7/20/2001		\$70.00	\$70.00		\$70.00	\$70.00	\$0.00	\$0.00
6443	7/26/2001	\$70.00	\$131.50	\$201.50	\$70.00	\$131.50	\$201.50	\$0.00	\$0.00
6553	8/2/2001	\$70.00	\$331.50	\$401.50	\$70.00	\$331.50	\$401.50	\$0.00	\$0.00
6572	8/3/2001	\$1,133.50		\$1,133.50	\$1,133.50		\$1,133.50	\$0.00	\$0.00
6573	8/3/2001		\$70.00	\$70.00		\$70.00	\$70.00	\$0.00	\$0.00
6695	8/9/2001	\$40.00	\$364.70	\$404.70	\$40.00	\$364.70	\$404.70	\$0.00	\$0.00
6900	8/27/2001	\$400.00		\$400.00	\$400.00		\$400.00	\$0.00	\$0.00
6901	8/27/2001		\$70.00	\$70.00		\$70.00	\$70.00	\$0.00	\$0.00
6902	8/27/2001	\$50.00		\$50.00	\$50.00		\$50.00	\$0.00	\$0.00
6903	8/27/2001		\$31.50	\$31.50		\$31.50	\$31.50	\$0.00	\$0.00
7005	9/5/2001	\$110.50	\$94.50	\$205.00	\$135.50	\$94.50	\$230.00	-\$25.00	\$0.00
7216	9/21/2001		\$645.35	\$645.35		\$715.35	\$715.35	\$0.00	-\$70.00
7371	10/2/2001	\$75.00	\$492.25	\$567.25	\$75.00	\$492.25	\$567.25	\$0.00	\$0.00
7556	10/18/2001	\$138.00	\$1,053.50	\$1,191.50	\$138.00	\$1,053.50	\$1,191.50	\$0.00	\$0.00
7771	11/5/2001	\$106.25	\$3,460.75	\$3,567.00	\$106.25	\$3,460.75	\$3,567.00	\$0.00	\$0.00
7908	11/15/2001	\$50.00	\$1,107.05	\$1,157.05	\$50.00	\$1,107.05	\$1,157.05	\$0.00	\$0.00
7978	11/20/2001	\$576.00	\$511.55	\$1,087.55	\$576.25	\$511.55	\$1,087.80	-\$0.25	\$0.00
8190	12/10/2001	\$420.25	\$778.75	\$1,199.00	\$420.00	\$778.75	\$1,198.75	\$0.25	\$0.00
8394	12/26/2001	\$413.25	\$1,461.50	\$1,874.75	\$413.25	\$1,461.50	\$1,874.75	\$0.00	\$0.00
8643	1/16/2002	\$576.25	\$1,177.25	\$1,753.50	\$576.25	\$1,177.25	\$1,753.50	\$0.00	\$0.00
8749	1/24/2002	\$558.50	\$1,201.75	\$1,760.25	\$559.50	\$1,201.75	\$1,761.25	-\$1.00	\$0.00
8987	2/13/2002	\$706.00	\$805.50	\$1,511.50	\$706.00	\$805.50	\$1,511.50	\$0.00	\$0.00
9054	2/20/2002	\$733.50	\$573.00	\$1,306.50	\$733.50	\$573.00	\$1,306.50	\$0.00	\$0.00
9146	2/26/2002	\$868.25	\$1,269.75	\$2,138.00	\$868.25	\$1,269.75	\$2,138.00	\$0.00	\$0.00
9147	2/26/2002		\$400.00	\$400.00		\$400.00	\$400.00	\$0.00	\$0.00
9281	3/6/2002	\$296.25	\$374.50	\$670.75	\$296.25	\$374.50	\$670.75	\$0.00	\$0.00
9422	3/18/2002	\$679.25	\$954.75	\$1,634.00	\$679.25	\$954.75	\$1,634.00	\$0.00	\$0.00
9652	4/3/2002	\$450.75	\$1,505.00	\$1,955.75	\$450.75	\$1,505.00	\$1,955.75	\$0.00	\$0.00
10007	4/30/2002	\$2,673.71	\$2,811.25	\$5,484.96	\$2,673.71	\$2,811.25	\$5,484.96	\$0.00	\$0.00
10035	5/2/2002	\$2,016.00		\$2,016.00	\$2,016.00		\$2,016.00	\$0.00	\$0.00
10156	5/13/2002	\$1,356.75	\$1,293.00	\$2,649.75	\$1,356.75	\$1,293.00	\$2,649.75	\$0.00	\$0.00
10176	5/14/2002	\$416.50	\$777.50	\$1,194.00	\$416.50	\$777.50	\$1,194.00	\$0.00	\$0.00
10365	5/28/2002	\$200.00	\$181.25	\$381.25	\$200.00	\$181.25	\$381.25	\$0.00	\$0.00
10366	5/28/2002	\$1,951.50	\$845.00	\$2,796.50	\$1,951.50	\$845.00	\$2,796.50	\$0.00	\$0.00
10442	6/3/2002	\$520.25	\$2,038.75	\$2,559.00	\$520.25	\$2,038.75	\$2,559.00	\$0.00	\$0.00
10728	6/24/2002	\$461.25	\$2,600.00	\$3,061.25	\$461.25	\$2,600.00	\$3,061.25	\$0.00	\$0.00
10729	6/24/2002	\$920.25	\$3,134.25	\$4,054.50	\$920.25	\$3,134.25	\$4,054.50	\$0.00	\$0.00
		\$19,152.71	\$33,081.60	\$52,234.31	\$19,178.71	\$33,151.60	\$52,330.31	-\$26.00	-\$70.00

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Appendix B

Deposit Information				Receipts			Variances			
Deposit	Date	Cash	Checks	Total	Cash	Checks	Total	CA Variance	CK Variance	Non Receipted
10803	7/1/2002	\$2,006.25	\$1,205.01	\$3,211.26	2006.25	\$1,205.01	\$3,211.26	\$0.00	\$0.00	
10831	7/2/2002	\$1,120.00	\$50.00	\$1,170.00	\$1,136.50	\$50.00	\$1,186.50	-\$16.50	\$0.00	
10987	7/15/2002	\$1,203.75	\$3,067.50	\$4,271.25	\$1,203.75	\$3,067.50	\$4,271.25	\$0.00	\$0.00	
11084	7/22/2002	\$489.00	\$2,093.00	\$2,582.00	\$489.00	\$2,093.00	\$2,582.00	\$0.00	\$0.00	
11119	7/23/2002	\$68.25	\$61.00	\$129.25	\$68.25	\$61.00	\$129.25	\$0.00	\$0.00	
11183	7/29/2002	\$647.50	\$1,048.75	\$1,696.25	\$647.50	\$1,048.75	\$1,696.25	\$0.00	\$0.00	
11292	8/5/2002	\$359.00	\$707.50	\$1,066.50	\$359.75	\$707.50	\$1,067.25	-\$0.75	\$0.00	
11426	8/13/2002	\$664.00	\$3,963.00	\$4,627.00	\$924.00	\$4,138.00	\$5,062.00	-\$260.00	-\$175.00	
11633	8/29/2002	\$0.00	\$45.00	\$45.00		\$45.00	\$45.00	\$0.00	\$0.00	
11634	8/29/2002	\$1,358.50	\$4,383.00	\$5,741.50	\$1,288.00	\$4,383.00	\$5,671.00	\$70.50	\$0.00	
11753	9/10/2002	\$1,239.00	\$1,904.25	\$3,143.25	\$1,239.00	\$1,904.25	\$3,143.25	\$0.00	\$0.00	
11795	9/12/2002	\$1,823.75	\$183.75	\$2,007.50	\$1,823.75	\$183.75	\$2,007.50	\$0.00	\$0.00	
11830	9/16/2002	\$950.75	\$3,693.25	\$4,644.00	\$1,018.75	\$3,693.25	\$4,712.00	-\$68.00	\$0.00	
11983	9/26/2002	\$1,075.00	\$3,893.75	\$4,968.75	\$1,075.00	\$3,893.75	\$4,968.75	\$0.00	\$0.00	
12234	10/15/2002	\$2,315.25	\$4,142.25	\$6,457.50	\$2,314.00	\$4,142.25	\$6,456.25	\$1.25	\$0.00	
12305	10/18/2002	\$862.75	\$303.75	\$1,166.50	\$862.75	\$303.75	\$1,166.50	\$0.00	\$0.00	
12326	10/21/2002	\$184.00	\$756.25	\$940.25	\$184.00	\$756.25	\$940.25	\$0.00	\$0.00	
12343	10/22/2002	\$1,460.00	\$266.00	\$1,726.00	\$1,460.00	\$266.00	\$1,726.00	\$0.00	\$0.00	
12361	10/23/2002	\$252.75	\$350.00	\$602.75	\$252.00	\$350.00	\$602.00	\$0.75	\$0.00	
12407	10/25/2002	\$190.00	\$645.25	\$835.25	\$190.00	\$645.25	\$835.25	\$0.00	\$0.00	
12507	10/30/2002	\$122.50	\$310.75	\$433.25	\$122.50	\$310.75	\$433.25	\$0.00	\$0.00	
12564	11/5/2002	\$1,716.00	\$586.25	\$2,302.25	\$1,716.00	\$586.25	\$2,302.25	\$0.00	\$0.00	
12670	11/12/2002	\$400.00	\$2,999.00	\$3,399.00	\$400.00	\$2,999.00	\$3,399.00	\$0.00	\$0.00	
12805	11/19/2002	\$471.25	\$1,702.75	\$2,174.00	\$471.25	\$1,702.75	\$2,174.00	\$0.00	\$0.00	
12846	11/21/2002	\$798.00	\$508.25	\$1,306.25	\$798.00	\$508.25	\$1,306.25	\$0.00	\$0.00	
12904	11/25/2002	\$749.50	\$846.75	\$1,596.25	\$749.50	\$846.75	\$1,596.25	\$0.00	\$0.00	
13104	12/10/2002	\$976.25	\$2,836.00	\$3,812.25	\$976.25	\$2,836.00	\$3,812.25	\$0.00	\$0.00	
13194	12/17/2002	\$76.37	\$3,301.75	\$3,378.12	\$76.37	\$3,301.75	\$3,378.12	\$0.00	\$0.00	
13276	12/23/2002	\$371.75	\$1,461.85	\$1,833.60	\$371.75	\$1,461.85	\$1,833.60	\$0.00	\$0.00	
13571	1/14/2003	\$382.00	\$4,301.00	\$4,683.00	\$2,965.75	\$4,276.00	\$7,241.75	-\$2,583.75		\$25.00
14048	2/14/2003	\$0.00	\$3,822.00	\$3,822.00	\$2,421.75	\$3,640.00	\$6,061.75	-\$2,421.75		\$182.00
14638	3/25/2003	\$2,132.50	\$9,740.50	\$11,873.00	\$3,735.25	\$8,340.50	\$12,075.75	-\$1,602.75	-\$100.00	\$1,500.00
14743	4/1/2003	\$380.00	\$1,259.00	\$1,639.00	\$380.00	\$1,259.00	\$1,639.00	\$0.00	\$0.00	
14953	4/14/2003	\$911.00	\$67.75	\$978.75	\$1,130.00	\$67.75	\$1,197.75	-\$219.00	\$0.00	
15189	4/28/2003	\$594.00	\$981.50	\$1,575.50	\$614.75	\$981.50	\$1,596.25	-\$20.75	\$0.00	
15297	5/5/2003	\$538.25	\$790.00	\$1,328.25	\$542.50	\$790.00	\$1,332.50	-\$4.25	\$0.00	
15045	5/12/2003	\$620.00	\$888.25	\$1,508.25	\$815.00	\$888.25	\$1,703.25	-\$195.00	\$0.00	
15515	5/19/2003	\$386.00	\$510.00	\$896.00	\$266.25	\$510.00	\$776.25	\$119.75	\$0.00	
15610	5/27/2003	\$1,424.00	\$365.00	\$1,789.00	\$1,120.00	\$365.00	\$1,485.00	\$304.00	\$0.00	
15774	6/2/2003	\$270.00	\$385.00	\$655.00	\$714.00	\$385.00	\$1,099.00	-\$444.00	\$0.00	
15886	6/9/2003	\$937.00	\$173.75	\$1,110.75	\$1,055.00	\$173.75	\$1,228.75	-\$118.00	\$0.00	
16032	6/16/2003	\$1,270.00	\$720.00	\$1,990.00	\$1,592.00	\$720.00	\$2,312.00	-\$322.00	\$0.00	
16124	6/23/2003	\$1,087.52	\$750.00	\$1,837.52	\$1,335.00	\$680.00	\$2,015.00	-\$247.48	\$0.00	\$70.00
16250	6/30/2003	\$128.00	\$511.50	\$639.50	\$771.00	\$311.50	\$1,082.50	-\$643.00	\$0.00	\$200.00
		\$35,011.39	\$72,580.86	\$107,592.25	\$43,682.12	\$70,878.86	\$114,560.98	-\$8,670.73	-\$275.00	\$1,977.00

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Appendix C

Deposit information				Receipts			Variances			
Deposit	Date	Cash	Checks	Total	Cash	Checks	Total	CA Variance	CK Variance	Non Received
16330	7/7/2003	\$1,175.00	\$1,610.00	\$2,785.00	\$975.00	\$1,610.00	\$2,585.00	\$200.00	\$0.00	
16451	7/14/2003	\$477.00	\$746.75	\$1,223.75	\$477.00	\$746.75	\$1,223.75	\$0.00	\$0.00	
17320	9/2/2003	\$0.00	\$6,996.26	\$6,996.26	\$8,438.03	\$6,971.48	\$15,409.51	-\$8,438.03	-\$0.22	\$25.00
17424	9/8/2003	\$825.00	\$595.00	\$1,420.00	\$1,120.00	\$695.00	\$1,815.00	-\$295.00	-\$100.00	
17571	9/15/2003	\$330.00	\$445.00	\$775.00	\$275.00	\$595.00	\$870.00	\$55.00	-\$150.00	
17683	9/22/2003	\$0.00	\$625.00	\$625.00	\$774.00	\$625.00	\$1,399.00	-\$774.00	\$0.00	
17081	9/30/2003	\$979.75	\$652.56	\$1,632.31	\$1,325.75	\$652.56	\$1,978.31	-\$346.00	\$0.00	
17921	10/6/2003	\$618.25	\$800.00	\$1,418.25	\$618.25	\$800.00	\$1,418.25	\$0.00	\$0.00	
18005	10/13/2003	\$0.00	\$816.66	\$816.66	\$676.50	\$816.66	\$1,493.16	-\$676.50	\$0.00	
18099	10/20/2003	\$0.00	\$1,185.00	\$1,185.00	\$175.75	\$1,185.00	\$1,360.75	-\$175.75	\$0.00	
18226	10/27/2003	\$0.00	\$650.00	\$650.00	\$1,285.00	\$650.00	\$1,935.00	-\$1,285.00	\$0.00	
18039	10/31/2003	\$205.00	\$614.00	\$819.00	\$701.75	\$614.00	\$1,315.75	-\$496.75	\$0.00	
18612	11/24/2003	\$0.00	\$2,696.00	\$2,696.00	\$2,324.38	\$2,696.00	\$5,020.38	-\$2,324.38	\$0.00	
18679	11/26/2003	\$1,392.00	\$679.25	\$2,071.25	\$400.00	\$679.25	\$1,079.25	\$992.00	\$0.00	
18795	12/8/2003	\$0.00	\$1,228.75	\$1,228.75	\$820.00	\$1,228.75	\$2,048.75	-\$820.00	\$0.00	
19013	12/23/2003	\$0.25	\$1,740.00	\$1,740.25	\$1,615.00	\$1,740.00	\$3,355.00	-\$1,614.75	\$0.00	
19046	12/29/2003	\$0.00	\$338.75	\$338.75	\$110.00	\$338.75	\$448.75	-\$110.00	\$0.00	
19096	12/31/2003	\$0.00	\$513.75	\$513.75	\$785.00	\$513.75	\$1,298.75	-\$785.00	\$0.00	
19223	1/12/2004	\$0.50	\$1,718.75	\$1,719.25	\$1,653.50	\$1,718.75	\$3,372.25	-\$1,653.00	\$0.00	
19350	1/20/2004	\$0.25	\$807.00	\$807.25	\$420.25	\$807.00	\$1,227.25	-\$420.00	\$0.00	
19461	1/27/2004	\$0.00	\$858.00	\$858.00	\$1,700.00	\$858.00	\$2,558.00	-\$1,700.00	\$0.00	
19661	2/10/2004	\$0.00	\$2,013.75	\$2,013.75	\$1,600.00	\$2,083.75	\$3,683.75	-\$1,600.00	-\$70.00	
19946	3/2/2004	\$0.80	\$2,270.00	\$2,270.80	\$2,954.80	\$2,270.00	\$5,224.80	-\$2,954.00	\$0.00	
20063	3/8/2004	\$0.00	\$642.50	\$642.50	\$644.00	\$642.50	\$1,286.50	-\$644.00	\$0.00	
20155	3/15/2004	\$0.63	\$1,137.13	\$1,137.76	\$1,485.63	\$1,137.13	\$2,622.76	-\$1,485.00	\$0.00	
20279	3/23/2004	\$0.86	\$530.00	\$530.86	\$605.00	\$530.00	\$1,135.00	-\$604.14	\$0.00	
20393	3/29/2004	\$0.00	\$510.00	\$510.00	\$1,480.00	\$510.00	\$1,990.00	-\$1,480.00	\$0.00	
20482	4/5/2004	\$10.00	\$2,293.63	\$2,303.63	\$910.00	\$2,293.63	\$3,203.63	-\$900.00	\$0.00	
20608	4/12/2004	\$6.35	\$340.00	\$346.35	\$139.25	\$340.00	\$479.25	-\$132.90	\$0.00	
20707	4/19/2004	\$7.50	\$625.00	\$632.50	\$1,270.75	\$625.00	\$1,895.75	-\$1,263.25	\$0.00	
20811	4/26/2004	\$1.50	\$1,000.00	\$1,001.50	\$1,208.00	\$1,000.00	\$2,208.00	-\$1,206.50	\$0.00	
20905	5/3/2004	\$0.00	\$790.00	\$790.00	\$1,025.00	\$790.00	\$1,815.00	-\$1,025.00	\$0.00	
21060	5/11/2004	\$0.00	\$155.00	\$155.00	\$611.50	\$155.00	\$766.50	-\$611.50	\$0.00	
21139	5/17/2004	\$3,944.45	\$1,020.00	\$4,964.45	\$3,904.45	\$1,020.00	\$4,924.45	\$40.00	\$0.00	
21198	5/18/2004	\$206.50	\$20.00	\$226.50	\$206.50	\$20.00	\$226.50	\$0.00	\$0.00	
21231	5/19/2004	\$142.00	\$734.00	\$876.00	\$142.00	\$734.00	\$876.00	\$0.00	\$0.00	
21268	5/21/2004	\$0.00	\$40.00	\$40.00	\$0.00	\$40.00	\$40.00	\$0.00	\$0.00	
21281	5/24/2004	\$660.00	\$335.00	\$995.00	\$660.00	\$335.00	\$995.00	\$0.00	\$0.00	
21300	5/24/2003	\$35.00	\$35.00	\$70.00	\$35.00	\$35.00	\$70.00	\$0.00	\$0.00	
21334	5/27/2004	\$0.00	\$156.00	\$156.00	\$0.00	\$156.00	\$156.00	\$0.00	\$0.00	
21384	5/28/2004	\$50.00	\$50.00	\$100.00	\$50.00	\$50.00	\$100.00	\$0.00	\$0.00	
		\$11,068.59	\$41,013.49	\$52,082.08	\$45,602.04	\$41,308.71	\$86,910.75	-\$34,533.45	-\$320.22	\$25.00

TULSA COUNTY
 DIVISION OF COURT SERVICES
 SPECIAL AUDIT
 JULY 1, 1999 THROUGH MAY 31, 2004

Appendix D

TULSA COUNTY
 500 S. Denver
 Tulsa, Oklahoma 74103 • (918) 596-5000

made revised slip on 9-5-01 for 134361 at for 110.50 25.00 out of money for 8-16-01

Tulsa County

Received of _____ \$135.50

One hundred thirty five ⁵⁰/₁₀₀ Dollars

For Purpose Issued: *58-5894-4450*

FUND ORGANIZATION # ACCOUNT #
EMP

Disposition: _____ Date: *8-16-01*

Cash Check Received By: *[Signature]*

11-2241 (Rev. 12-99)

RECEIPT

DATE *8-16-01* No. *791991*

FROM *Elmo Eradlin* *2500*

Twenty five ⁵⁰/₁₀₀ DOLLARS

FOR RENT FOR *Ch. D. for*

ACCT. CASH FROM _____ TO _____

PND *500* CHECK BY *[Signature]*

DUE MONEY ORDER

1152

TULSA COUNTY
DIVISION OF COURT SERVICES
SPECIAL AUDIT
JULY 1, 1999 THROUGH MAY 31, 2004

Appendix E



Tulsa County

TULSA COUNTY
500 S. Denver
Tulsa, Oklahoma 74103 • (918) 596-5000

Receipt **39312**

Tulsa, OK. 8-28 02

Received of Tulsa County Division of Court Services \$ 5741.50

Five Thousand Seven Hundred Forty-One and 50/100 Dollars

For Purpose Issued: 50-5894-4450

FUND: 8100 ORGANIZATION: 8100 ACCOUNT: 8100

Cash 1358.50

Checks 4383.00

Date: 8-28-02

Received by: Tatia Park

Used for BI Purchase

**TULSA COUNTY
DIVISION OF COURT SERVICES
SPECIAL AUDIT
JULY 1, 1999 THROUGH MAY 31, 2004**

Appendix G

Deposit Information				Receipts			Variances		
Deposit	Date	Cash	Checks	Total	Cash	Checks	Total	CA Variance	CK Variance
*2127	7/24/2000	\$60.00		\$60.00	\$60.00		\$60.00	\$0.00	\$0.00
*2244	8/1/2000		\$59.50	\$59.50		\$59.50	\$59.50	\$0.00	\$0.00
2306	8/7/2000		\$59.50	\$59.50		\$59.50	\$59.50	\$0.00	\$0.00
2375	8/11/2000		\$119.00	\$119.00		\$119.00	\$119.00	\$0.00	\$0.00
2580	8/28/2000	\$119.00		\$119.00	\$119.00		\$119.00	\$0.00	\$0.00
2665	9/6/2000		\$33.25	\$33.25		\$33.25	\$33.25	\$0.00	\$0.00
2760	9/13/2000		\$152.75	\$152.75		\$152.75	\$152.75	\$0.00	\$0.00
2854	9/20/2000		\$33.25	\$33.25		\$33.25	\$33.25	\$0.00	\$0.00
2882	9/22/2000		\$33.25	\$33.25		\$33.25	\$33.25	\$0.00	\$0.00
2967	10/2/2000		\$33.25	\$33.25		\$33.25	\$33.25	\$0.00	\$0.00
2968	10/2/2000		\$119.50	\$119.50		\$119.50	\$119.50	\$0.00	\$0.00
3090	10/10/2000		\$33.25	\$33.25		\$33.25	\$33.25	\$0.00	\$0.00
3167	10/16/2000		\$33.25	\$33.25		\$33.25	\$33.25	\$0.00	\$0.00
3204	10/18/2000		\$33.25	\$33.25		\$33.25	\$33.25	\$0.00	\$0.00
3266	10/24/2000		\$35.00	\$35.00		\$35.00	\$35.00	\$0.00	\$0.00
3311	10/24/2000		\$33.25	\$33.25		\$33.25	\$33.25	\$0.00	\$0.00
3337	10/30/2000		\$61.25	\$61.25		\$61.25	\$61.25	\$0.00	\$0.00
3412	11/3/2000		\$61.25	\$61.25		\$61.25	\$61.25	\$0.00	\$0.00
3481	11/9/2000		\$61.25	\$61.25		\$61.25	\$61.25	\$0.00	\$0.00
3551	11/16/2000		\$61.25	\$61.25		\$61.25	\$61.25	\$0.00	\$0.00
4306	1/23/2000		\$525.00	\$525.00		\$525.00	\$525.00	\$0.00	\$0.00
4616	2/15/2001		\$120.00	\$120.00		\$120.00	\$120.00	\$0.00	\$0.00
5070	3/28/2001	\$175.00		\$175.00	\$175.00		\$175.00	\$0.00	\$0.00
5271	4/16/2001	\$100.00		\$100.00	\$100.00		\$100.00	\$0.00	\$0.00
5396	4/25/2001	\$120.00	\$1,197.00	\$1,317.00	\$120.00	\$1,197.00	\$1,317.00	\$0.00	\$0.00
5495	5/3/2001		\$404.20	\$404.20		\$404.20	\$404.20	\$0.00	\$0.00
5496	5/3/2001	\$100.00		\$100.00	\$100.00		\$100.00	\$0.00	\$0.00
5520	5/7/2001	\$103.25		\$103.25	\$103.25		\$103.25	\$0.00	\$0.00
5591	5/11/2001	\$203.25		\$203.25	\$203.25		\$203.25	\$0.00	\$0.00
5666	5/18/2001		\$300.00	\$300.00		\$300.00	\$300.00	\$0.00	\$0.00
5810	6/4/2001		\$263.20	\$263.20		\$263.20	\$263.20	\$0.00	\$0.00
5811	6/4/2001	\$100.00		\$100.00	\$100.00		\$100.00	\$0.00	\$0.00
5976	6/18/2001	\$70.00	\$100.00	\$170.00	\$70.00	\$100.00	\$170.00	\$0.00	\$0.00
6052	6/25/2001		\$200.00	\$200.00		\$200.00	\$200.00	\$0.00	\$0.00
		\$1,150.50	\$4,165.65	\$5,316.15	\$1,150.50	\$4,165.65	\$5,316.15	\$0.00	\$0.00

TULSA COUNTY
 DIVISION OF COURT SERVICES
 SPECIAL AUDIT
 JULY 1, 1999 THROUGH MAY 31, 2004

Appendix H

TULSA COUNTY
 300 S. DENVER
 TULSA, OKLAHOMA 74103 • (918) 596-2000

Number: **34371**
 Date: **7-7-01**

Received of: **SPUR** **70.00**

For Payment: **58-5894-4960**
EMP

Department: _____ Date: **7-7-01**

By: **[Signature]**

Cash Check

TULSA COUNTY
 300 S. DENVER
 TULSA, OKLAHOMA 74103 • (918) 596-2000

Number: **44223**
 Date: **3-23-04**

Received of: **WEL FUND** **100.00**

For Payment: **58-5894-4960**
EMP

Department: _____ Date: **3-23-04**

By: **X Bahr**

Department: **TICS**

Cash Check # **061272**

TULSA COUNTY
 300 S. DENVER
 TULSA, OKLAHOMA 74103 • (918) 596-2000

Number: **39670**
 Date: **8-3-02**

Received of: **ONE HUNDRED SEVENTY FIVE + 00/100** **175.00**

For Payment: **58-3893-4430**
Fees

Department: _____ Date: **8-5-02**

By: **[Signature]**

Department: **TICS**

Cash Check # **1947** switched check # **1949**

TULSA COUNTY
 300 S. DENVER
 TULSA, OKLAHOMA 74103 • (918) 596-2000

Number: **44115**
 Date: **1-30-04**

Received of: **SEVENTY + 00/100** **70.00**

For Payment: **58-3893-4430**
5BR

Department: _____ Date: **1-30-04**

By: **[Signature]**

Department: **TICS**

Cash Check