

BLAINE COUNTY COURT CLERK

FOR THE YEAR ENDED
JUNE 30, 2008

STATUTORY REPORT



Oklahoma State Auditor
& Inspector

**REBEKAH MARTIN, COURT CLERK
BLAINE COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE YEAR ENDED JUNE 30, 2008**

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STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA
State Auditor

MICHELLE R. DAY, ESQ.
Chief Deputy



2300 N. Lincoln Boulevard State Capitol, Room 100 Oklahoma City, OK 73105-4801 Phone (405) 521-3495 Fax (405) 521-3426 www.sai.ok.gov

December 31, 2008

Rebekah Martin, Court Clerk
Blaine County Courthouse
Watonga, Oklahoma 73772

Transmitted herewith is the statutory report for the Blaine County, Court Clerk, for the fiscal year ended June 30, 2008. This engagement was conducted in accordance with 20 O.S. § 1312. A report of this type is critical in nature; however, we do not intend to imply that there were not commendable features in the present accounting and operating procedures of the Court Clerk.

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

The Office of the State Auditor and Inspector is committed to serve the public interest by providing independent oversight and to issue reports that serve as a management tool to the state to ensure a government which is accountable to the people of the State of Oklahoma.

Sincerely,

A handwritten signature in blue ink that reads "Steve Burrage".

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

A handwritten signature in blue ink that reads "Michelle R. Day".

MICHELLE R. DAY, ESQ.
DEPUTY STATE AUDITOR & INSPECTOR

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INTRODUCTORY INFORMATION

The Court Clerk is elected by the qualified voters of the County for a term of four years.

The primary responsibilities of the Court Clerk are to record, file and maintain the proceedings of the District Court, and perform other duties as directed by the District Court. Other duties and responsibilities of the Court Clerk are as follows: collecting all required Court fees, issuing warrants, orders, writs, subpoenas, passports and certain licenses, maintaining dockets and financial records for the various divisions of the Court, maintaining an appropriation ledger to control and monitor Court Fund expenditures, disbursing District Court funds in accordance with Court instructions and state statutes, and reviewing Court Fund claims for proper supporting documentation before bringing the claims and vouchers to the Court Fund Board for approval.

STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA
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Rebekah Martin, Court Clerk
Blaine County Courthouse
Watonga, Oklahoma 73772

Dear Ms. Martin:

We have performed procedures for fiscal year 2008 activity of the Court Fund Account for the purpose of complying with 20 O.S. § 1312. We have also performed procedures for fiscal year 2008 activity of the Court Clerk Revolving Fund as created by 19 O.S. § 220.

- Test receipts issued to determine whether: (1) the correct fee was collected, and (2) the receipt was properly accounted for in the financial records.
- Test Court Fund vouchers to determine whether the expenditure: (1) was properly supported by a claim, invoice, and receiving documentation, (2) was properly approved, (3) was properly classified, and (4) did not exceed appropriations.
- Test Court Clerk Revolving Fund vouchers to determine whether the expenditure: (1) was properly supported by a claim, invoice, and receiving documentation, and (2) was properly approved.
- Test District Court vouchers to determine whether they were properly accounted for and test supporting documentation for disbursements to determine whether the disbursements were issued in accordance with Court instructions.
- Determine whether Court Fund activity and/or balances reconcile to the County Treasurer's records.
- Determine whether the Court Clerk Revolving activity and/or balances reconcile to the County Treasurer's records.
- Determine whether the District Court case balances reconcile to the County Treasurer's depository ledger.

All information included in the reconciliations, the Court Fund appropriation ledger, the Court Clerk Revolving Fund, the monthly reports, and the cash receipts journal is the representation of the Court Clerk.

Our Court Clerk's engagement was limited to the procedures performed above and was less in scope than an audit performed in accordance with auditing standards generally accepted in the United States of America. Accordingly, we do not express an opinion on any general-purpose financial statements of Blaine County.

Based on the above reconciliations, tests, and procedures performed, the Court Clerk was collecting the correct fees and properly accounting for them; Court Fund vouchers were properly supported, approved, classified, and did not exceed appropriations; Court Clerk Revolving Fund expenditures were properly approved; District Court vouchers were properly accounted for and issued in accordance with Court instructions; Court Fund activity, Court Clerk Revolving Fund financial records, and District Court case balances reconciled with the County Treasurer's records. With respect to supporting documentation for travel reimbursements, our finding is included in the accompanying schedule of findings and responses.

We have prepared detailed analysis of the Court Fund Account and of the Court Clerk Revolving Fund, which are presented following this report.

This report is intended for the information and use of the Blaine County Court Fund Board and the Administrative Office of the Courts. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Sincerely,



STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR



MICHELLE R. DAY, ESQ.
DEPUTY STATE AUDITOR & INSPECTOR

November 17, 2008

**REBEKAH MARTIN, COURT CLERK
BLAINE COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2008**

Collections:	
Court fund fines, fees, and forfeitures	\$ 257,290
Interest earned on deposit	94
State judicial fund reimbursements for trial	39,939
Cancelled vouchers	43
Total collections	<u>297,366</u>
Deductions:	
Lump sum budget categories:	
Juror expenses	7,213
Mental health hearings	5,000
Trial court attorneys	97,201
Guardian ad litem fees	15,000
Transcripts-preliminary and trial	3,920
Transcripts-appeals	584
General office supplies	2,717
Forms printing	1,073
Publications	148
Postage and freight	2,115
Court reporter supplies	603
Gas, water, electricity	12,000
General telephone expense	2,123
Long-distance telephone expense	802
Other expenses (robes, etc.)	17,910
Total lump sum categories	<u>168,409</u>
Restricted budget categories:	
Maintenance of court area(s)	2,783
OCIS services	20,888
Maintenance of equipment	10,520
Court clerk employees	90,281
Total restricted categories	<u>124,472</u>
Mandated categories:	
State judicial fund	422
Law library	3,500
Total mandated categories	<u>3,922</u>
Total deductions	<u>296,803</u>
Collections over (under) deductions	563
Beginning account balance	65
Ending account balance	<u>\$ 628</u>

**REBEKAH MARTIN, COURT CLERK
BLAINE COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND ANALYSIS
JUNE 30, 2008**

Collections:	
Court fund revolving fees	<u>\$ 23,335</u>
Total collections	<u>23,335</u>
Deductions:	
Court revolving fund expenses	<u>32,732</u>
Total deductions	<u>32,732</u>
Collections over (under) deductions	(9,397)
Beginning account balance	<u>11,749</u>
Ending account balance	<u><u>\$ 2,352</u></u>

**REBEKAH MARTIN, COURT CLERK
BLAINE COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RESPONSES
JUNE 30, 2008**

Finding 2008-1—Revolving Fund – Travel Reimbursement

Criteria: Effective internal controls include proper documentation attached to the claim and adequate description of the expenditure noted on the claim. Claims involving travel reimbursement should also have attached the travel claim denoting the odometer beginning and ending, destination, purpose and amount to be reimbursed.

Condition: The test of 45 Court Clerk Revolving Fund vouchers revealed 18 claims for travel reimbursement of mileage did not have adequate documentation of the odometer readings attached to the claim to substantiate mileage. In addition, claim #564, cash voucher #8 was for reimbursement to a National Association of County Officers' conference, but did not specify the dates or the destination of the conference.

Recommendation: OSAI recommends the Court Clerk implement policies and procedures to attach sufficient documentation to revolving fund claims, which includes but is not limited to training course agenda, confirmations of successful completion of a course, receipts for payment, and odometer readings for mileage being charged.

Views of responsible officials and planned corrective actions: I have reviewed and recommended with the new Court Clerk, to include more detail on all future claims, with more documentation to be attached.



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