

# CHOCTAW COUNTY COURT CLERK

FOR THE YEAR ENDED  
JUNE 30, 2008

# STATUTORY REPORT



Oklahoma State Auditor  
& Inspector

**JIMMY WALKER, COURT CLERK  
CHOCTAW 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



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May 19, 2009

Jimmy Walker, Court Clerk  
Choctaw County Courthouse  
Hugo, Oklahoma 74743

Transmitted herewith is the statutory report for the Choctaw 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". The signature is written in a cursive, flowing style.

STEVE BURRAGE, CPA  
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

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Jimmy Walker, Court Clerk  
Choctaw County Courthouse  
Hugo, Oklahoma 74743

Dear Ms. Walker:

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 Choctaw 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 classified and did not exceed appropriations; Court Clerk Revolving Fund expenditures were properly supported; 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 Court Fund vouchers being properly supported and approved, Court Clerk Revolving Fund expenditures being approved, and segregation of duties, our findings are 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 Choctaw 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

February 24, 2009

**JIMMY WALKER, COURT CLERK  
CHOCTAW COUNTY, OKLAHOMA  
COURT FUND ACCOUNT ANALYSIS  
JUNE 30, 2008**

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Collections:	
Court fund fines, fees, and forfeitures	\$ 356,510
Interest earned on deposit	377
Cancelled vouchers, refunds	844
Total collections	<u>357,731</u>

Deductions:	
Lump sum budget categories:	
Juror expenses	11,061
Trial court attorneys	21,698
Mental health attorneys	20
Guardians ad litem fees	5,658
Transcripts - preliminary & trial	7,757
Transcripts - appeals	3,727
General office supplies	13,711
Forms printing	376
Books for records and indexes	677
Postage and freight	7,000
Publications	328
Court reporter supplies	1,735
General telephone expense	5,201
Long-distance telephone expense	737
Other expenses (robes, etc.)	187
Total lump sum categories	<u>79,873</u>

Restricted budget categories:	
Maintenance of court area(s)	1,428
Furniture and fixtures	1,009
Equipment purchases	3,063
Equipment rentals	1,584
Maintenance of equipment	8,167
OCIS services	19,024
Photocopy equipment rentals	15,363
Photocopy equipment maintenance	6,811
Part-time bailiffs	714
Part-time court clerk employees	<u>132,461</u>
Total restricted categories	<u>189,624</u>



**JIMMY WALKER, COURT CLERK  
CHOCTAW COUNTY, OKLAHOMA  
COURT FUND ACCOUNT ANALYSIS  
JUNE 30, 2008**

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Mandated categories:	
Law library	7,000
State judicial fund	<u>80,144</u>
Total mandated categories	<u>87,144</u>
Total deductions	<u>356,641</u>
Collections over (under) deductions	1,090
Beginning account balance July 1, 2007	<u>32,995</u>
Ending account balance June 30, 2008	<u><u>\$ 34,085</u></u>

**JIMMY WALKER, COURT CLERK  
CHOCTAW COUNTY, OKLAHOMA  
COURT CLERK REVOLVING FUND ANALYSIS  
JUNE 30, 2008**

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Collections:	
Court fund revolving fees	\$ 14,700
Total collections	<u>14,700</u>
Deductions:	
Court fund disbursements	<u>12,289</u>
Total deductions	<u>12,289</u>
Collections over (under) deductions	2,411
Beginning account balance July 1, 2007	<u>39,283</u>
Ending account balance June 30, 2008	<u><u>\$ 41,694</u></u>

**JIMMY WALKER, COURT CLERK  
CHOCTAW COUNTY, OKLAHOMA  
SCHEDULE OF FINDINGS AND RESPONSES  
JUNE 30, 2008**

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**Finding 2008-1—Segregation of Duties (Repeat Finding)**

Criteria: Accountability and stewardship are overall goals in evaluating management's accounting of funds. To help ensure a proper accounting of funds, the duties of receiving, receipting, recording, depositing cash and checks, reconciliations, and transaction authorization should be segregated.

Condition: Based on inquiries of personnel and testwork performed, it was noted that receiving, receipting, recording, depositing cash and checks, reconciliations, and transaction authorization within the Court Clerk's office were not properly segregated to assure adequate internal control structure.

Effect: This condition could result in unrecorded transactions, misstated financial reports, undetected errors, or misappropriation of funds.

Recommendation: OSAI recommends management be aware of these conditions and realize that concentration of duties and responsibilities in a limited number of individuals is not desired from a control point of view. The most effective controls lie in management's knowledge of office operations and a periodic review of operations.

Views of responsible officials and planned corrective actions: We concur with the State Auditor's findings. Management does have knowledge of office operations and will perform a periodic review of these operations.

**Finding 2008-2—Revolving Fund Expenditures (Repeat Finding)**

Criteria: Title 19 O.S. § 220.A states in part, "All monies accruing to the credit of the fund are hereby appropriated and shall be expended by the court clerk for the lawful operation of the court clerk's office. Claims against the fund shall include only expenses incurred for the operation of the court clerk's office in each county, and payment may be made after the claim is approved by the court clerk and either the district or the associate district judge of that county. The monies shall be reported quarterly to the Administrator of the Courts. The necessary forms and procedures shall be developed and implemented by the State Auditor and Inspector."

Condition: During a test of eight Revolving Fund claims, it was noted that one claim was not properly approved.

Effect: This condition could result in unlawful expenditures and misappropriation of funds.

Recommendation: OSAI recommends that the Court Clerk ensure all Revolving Fund claims are properly approved by the appropriate officials.

Views of responsible officials and planned corrective actions: We concur with the State Auditor's findings. We will implement procedures to ensure the proper approval of Revolving Fund expenditures.

**Finding 2008-3—Court Fund Claims**

Criteria: Title 20 O.S. § 1304.A states, “Claims against the court fund shall include only expenses lawfully incurred for the operation of the court in each county. Payment of the expenses may be made after the claim is approved by the district judge who is a member of the governing board of the court fund and either the local court clerk or the local associate district judge who is a member of the governing board. No expenditures falling into any category listed in paragraphs 1, 5, 6, 7 and 13 of subsection B of this section, may be made without prior written approval of the Chief Justice of the Supreme Court. The Supreme Court may provide by rule the manner in which expenditures in the restricted categories shall be submitted for approval. When allowing the expenditures in paragraphs 6 and 7 of subsection B of this section, the Chief Justice shall direct that resort first be had to the surplus funds in the court fund in the county involved.”

Condition: During a test of 25 Court Fund claims, we noted that 2 claims were not properly approved and 2 claims were not supported by proper documentation.

Effect: This condition could result in unlawful expenditures and misappropriation of funds.

Recommendation: OSAI recommends that the Court Clerk ensure all Court Fund claims are properly approved by the appropriate officials and contain adequate supporting documentation.

Views of responsible officials and planned corrective actions: We concur with the State Auditor’s findings. We will implement procedures to ensure the necessary accountability of Court Fund expenditures.



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