

**RACHEL FULLER, COURT CLERK  
COAL COUNTY, OKLAHOMA  
STATUTORY REPORT  
FOR THE YEAR ENDED JUNE 30, 2007**

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STATE OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

Jeff A. McMahan  
State Auditor and Inspector

May 6, 2008

Rachel Fuller, Court Clerk  
Coal County Courthouse  
4 North Main, Suite 9  
Coalgate, Oklahoma 74538

Transmitted herewith is the statutory report for the Coal County, Court Clerk, for the fiscal year ended June 30, 2007. 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 "Michelle R. Day".

MICHELLE R. DAY, Esq.  
Deputy State Auditor and 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 OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

Jeff A. McMahan  
State Auditor and Inspector

Rachel Fuller, Court Clerk  
Coal County Courthouse  
4 North Main, Suite 9  
Coalgate, Oklahoma 74538

Dear Ms. Fuller:

We have performed procedures for fiscal year 2007 activity of the Court Fund Account for the purpose of complying with 20 O.S. § 1312. We have also performed procedures for fiscal year 2007 activity of the Court Clerk Revolving Fund as created by 19 O.S. § 220.

- 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 District Court case balances reconcile to the County Treasurer's depository ledger.
- Test receipts issued to determine whether: (1) the correct fee was collected, and (2) the receipt was properly accounted for in the financial records.

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 Coal County.

Based on the above reconciliations, tests, and procedures performed; the Court Clerk is 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 supported and approved; District Court vouchers were properly accounted for and issued in accordance with Court instructions; Court Fund activity and District Court case balances reconciled with the County Treasurer's records. With respect to the Court Clerk Revolving Fund financial records reconciling with the County Treasurer's records, and the matter of segregation of duties, our findings are included in the schedule of findings and responses.

We have prepared detailed analysis of the Court Fund Account, which is presented following this report.

This report is intended for the information and use of the Coal 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,



MICHELLE R. DAY, Esq.  
Deputy State Auditor and Inspector

April 22, 2008

**RACHEL FULLER, COURT CLERK  
COAL COUNTY, OKLAHOMA  
COURT FUND ACCOUNT ANALYSIS  
JUNE 30, 2007**

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**Collections:**

|   |    |                |
|---|----|----------------|
| Court fund fines, fees, and forfeitures | \$ | 314,517        |
| Interest earned on deposits             |    | 247            |
| Cancelled vouchers                      |    | 2,439          |
| <b>Total collections</b>                |    | <u>317,203</u> |

**Deductions:**

**Lump sum budget categories:**

|                                     |  |               |
|-------------------------------------|--|---------------|
| Juror expenses                      |  | 8,170         |
| Trial court attorneys               |  | 21,600        |
| Transcripts - preliminary and trial |  | 822           |
| General office supplies             |  | 2,071         |
| Forms printing                      |  | 1,194         |
| Books for records, indexes          |  | 1,328         |
| Postage and freight                 |  | 4,856         |
| Court reporter supplies             |  | 33            |
| Gas, water, and electricity         |  | 12,000        |
| General telephone expenses          |  | 2,415         |
| Long-distance telephone expense     |  | 520           |
| Other expenses                      |  | 1,510         |
| OCIS computer training              |  | <u>10,535</u> |
| <b>Total lump sum categories</b>    |  | <u>67,054</u> |

**Restricted budget categories:**

|                                    |  |               |
|------------------------------------|--|---------------|
| Renovation and remodeling          |  | 5,125         |
| Maintenance of court area(s)       |  | 2,711         |
| Furniture and fixtures             |  | 1,089         |
| Equipment purchases                |  | 2,074         |
| Photocopy equipment rentals        |  | 2,920         |
| Photocopy equipment maintenance    |  | 107           |
| Maintenance of equipment           |  | 7,324         |
| Part-time bailiffs                 |  | 275           |
| Per-diem court reporter            |  | 77            |
| Part-time court clerk employees    |  | <u>40,954</u> |
| <b>Total restricted categories</b> |  | <u>62,656</u> |

**RACHEL FULLER, COURT CLERK  
COAL COUNTY, OKLAHOMA  
COURT FUND ACCOUNT ANALYSIS  
JUNE 30, 2007**

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|   |                         |
|---|-------------------------|
| <b>Mandated budget categories:</b>            |                         |
| Law library                                   | 5,000                   |
| State judicial fund                           | 164,773                 |
| <b>Total mandated categories</b>              | <u>169,773</u>          |
| <br>  |                         |
| <b>Total deductions</b>                       | <u>299,483</u>          |
| <br>  |                         |
| <b>Collections over (under) deductions</b>    | 17,720                  |
| <br>  |                         |
| <b>Beginning account balance July 1, 2006</b> | <u>53,658</u>           |
| <br>  |                         |
| <b>Ending account balance June 30, 2007</b>   | <u><u>\$ 71,378</u></u> |



**RACHEL FULLER, COURT CLERK  
COAL COUNTY, OKLAHOMA  
SCHEDULE OF FINDINGS AND RESPONSES  
JUNE 30, 2007**

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**Finding 2007-1—Segregation of Duties (Repeat Finding)**

Criteria: Segregation of duties over asset custody, transaction authorization, bookkeeping and reconciliation are important elements of effective internal control over government assets and resources.

Condition: The limited number of office personnel within the Court Clerk’s office prevents a proper segregation of accounting functions, which is necessary to assure adequate internal control structure.

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

Recommendation: We recommend management be aware of this condition 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 2007-2 – Reconciliations (Repeat Finding)**

Criteria: Safeguarding controls are an aspect of internal control. Safeguarding controls relate to the prevention or timely detection of unauthorized transactions and unauthorized access to assets. Failure to perform tasks that are part of internal controls, such as reconciliations not prepared or not timely prepared, are deficiencies in internal control. Further, reconciliations should be performed on a monthly basis.

Condition: The Court Clerk’s Revolving Fund quarterly report balance was not reconciled to the County Treasurer’s balance at June 30, 2007.

Effect: This condition could result in inaccurate reports or incomplete records.

Recommendation: We recommend the Court Clerk’s balances be reconciled to the County Treasurer’s ledger balance.

Views of responsible officials and planned corrective actions: We concur with the State Auditor’s findings. We have since corrected and re-submitted the quarterly reports after the audit was complete.



**OFFICE OF THE STATE AUDITOR AND INSPECTOR  
2300 N. LINCOLN BOULEVARD, ROOM 100  
OKLAHOMA CITY, OK 73105-4896**

**[WWW.SAI.STATE.OK.US](http://WWW.SAI.STATE.OK.US)**