

**CREEK
COUNTY
COURT CLERK**

**FOR THE YEAR ENDED
JUNE 30, 2008**

**STATUTORY
REPORT**



Oklahoma State Auditor
& Inspector

**PAT CREASON, COURT CLERK
CREEK 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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June 23, 2010

Pat Creason, Court Clerk
Creek County Courthouse
Sapulpa, Oklahoma 74066

Transmitted herewith is the statutory report for the Creek 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

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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.

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Pat Creason, Court Clerk
Creek County Courthouse
Sapulpa, Oklahoma 74066

Dear Ms. Creason:

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 Creek 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 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 Court Clerk Revolving Fund financial records reconciling with the County Treasurer's records, our finding is presented in the accompanying schedule of findings and responses.

We have included in this report the Court Fund Account Report, which was prepared by compiling the Creek County Court Clerk's quarterly reports, which were submitted to the Administrative Office of the Courts.

Because of the deficiencies described in the attached finding, the Court Clerk Revolving Fund Report could not be presented.

This report is intended for the information and use of the Creek 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

May 5, 2010

**PAT CREASON, COURT CLERK
CREEK COUNTY, OKLAHOMA
COURT FUND ACCOUNT REPORT
JUNE 30, 2008**

Collections:

Court fund fines, fees, and forfeitures	\$ 1,652,414
Interest earned on deposit	6,779
Cancelled vouchers, refunds	17,276
Total collections	1,676,469

Deductions:

Lump sum budget categories:

Juror expenses	67,483
Witness expense	53
Trial court attorneys	42,603
Mental health (attorneys)	4,000
Guardians ad litem fees	3,807
Transcripts - preliminary and trial	18,125
Transcripts - appeals	1,407
General office supplies	18,035
Forms printing	9,827
Publications	512
Books for records and indexes	185
Postage and freight	14,143
Microfilm supplies	489
Court reporter supplies	1,815
Gas, water and electricity	27,400
General telephone expenses	15,674
Long distance telephone	1,612
Other expenses (robes, etc.)	16,022
Total lump sum categories	243,192

Restricted budget categories:

Renovation and remodeling	25,088
Maintenance of court areas	9,375
Security for court areas	7,250
Furniture and fixtures	4,511
Equipment purchases	15,119
Equipment rentals	5,134
Maintenance of equipment	42,527
OCIS services	65,156
Photocopy equipment rental	16,781
Part-time court clerk employees	723,000
Total restricted categories	913,941

**PAT CREASON, COURT CLERK
CREEK COUNTY, OKLAHOMA
COURT FUND ACCOUNT REPORT
JUNE 30, 2008**

Mandated categories:	
Law library	9,000
State judicial fund	<u>520,098</u>
Total mandated categories	<u>529,098</u>
Total deductions	<u>1,686,231</u>
Collections over (under) deductions	(9,762)
Beginning account balance July 1, 2007	<u>317,254</u>
Ending account balance June 30, 2008	<u><u>\$ 307,492</u></u>

Source: Creek County Court Clerk's Court Fund Quarterly Reports (for informational purposes only)

**PAT CREASON, COURT CLERK
CREEK COUNTY, OKLAHOMA
SCHEDULE OF FINDINGS AND RESPONSES
JUNE 30, 2008**

Finding 2008-1 – Reconciliations (Repeat Finding)

Criteria: Accountability and stewardship are overall goals of management in the accounting of funds. To help ensure a proper accounting of funds, a reconciliation should be performed between the Court Clerk's Revolving Fund balance and the County Treasurer's Court Clerk Revolving Fund balance on the general ledger. Also, the Court Clerk's Revolving Fund ledger balance should reflect all activity in the fund.

Condition: The Court Clerk did not reconcile the Court Clerk Revolving Fund balance during fiscal year 2008 to the County Treasurer's general ledger. The balance on the Court Clerk Revolving Fund ledger reflected \$27,648 less than the Treasurer's general ledger

Effect: This condition could result in inaccurate Court Clerk Revolving Fund balances on ledgers, inaccurate quarterly reports, undetected errors, and possible misappropriation of funds.

Recommendation: OSAI recommends that the Court Clerk maintain accurate financial ledgers for the Court Clerk Revolving Fund and that ledgers be reconciled to the County Treasurer's general ledger on a monthly basis.

Views of responsible officials and planned corrective actions: I received your reviews of my office for years 2006, 2007, 2008. I am aware of the problem with balancing with the Treasurer on the Court Clerk Revolving Fund. My bookkeeper and I are working with the Treasurer's office now to resolve the problem and find a suitable solution to reconciling on a monthly basis.



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