

STATUTORY REPORT

CUSTER COUNTY COURT CLERK TURNOVER

August 18, 2011



*Independently serving the citizens of
Oklahoma by promoting the
accountability and fiscal integrity of
governmental funds.*



Oklahoma State
Auditor & Inspector
Gary A. Jones, CPA, CFE

**COUNTY OFFICER TURNOVER STATUTORY REPORT
CONNIE BURDEN
CUSTER COUNTY COURT CLERK
AUGUST 18, 2011**

This publication, issued by the Oklahoma State Auditor and Inspector's Office as authorized by 19 O.S. § 171, has not been printed, but is available on the agency's website (www.sai.ok.gov) and in the Oklahoma Department of Libraries Publications Clearinghouse Digital Collection, pursuant to 74 O.S. § 3105.B.



Oklahoma State Auditor & Inspector

2300 N. Lincoln Blvd. • State Capitol, Room 100 • Oklahoma City, OK 73105 • Phone: 405.521.3495 • Fax: 405.521.3426

December 12, 2011

BOARD OF COUNTY COMMISSIONERS
CUSTER COUNTY COURTHOUSE
ARAPAHO, OKLAHOMA 73620

Transmitted herewith is the Custer County Officer Turnover Statutory Report for August 18, 2011. The engagement was conducted in accordance with 19 O.S. § 171.

The goal of the State Auditor and Inspector is to promote accountability and fiscal integrity in state and local government. Maintaining our independence as we provide this service to the taxpayers of Oklahoma is of utmost importance.

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

Sincerely,

A handwritten signature in blue ink that reads "Gary A. Jones". The signature is fluid and cursive, with a long horizontal line extending from the end.

GARY A. JONES, CPA, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR



Oklahoma State Auditor & Inspector

2300 N. Lincoln Blvd. • State Capitol, Room 100 • Oklahoma City, OK 73105 • Phone: 405.521.3495 • Fax: 405.521.3426

Connie Burden
Custer County Court Clerk
Custer County Courthouse
Arapaho, Oklahoma 73620

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for August 18, 2011:

- Verify that equipment items on hand agree with inventory records as per 19 O.S. § 178.1.
- Verify that the amount of total claims approved for the operation of said Office is not in excess of limitations imposed by 19 O.S. § 347.
- Verify that the Office is not exceeding the maximum amount of cash authorized for their change needs per 19 O.S. § 682.
- Verify that a monthly report of the Office is on file with the County Clerk per 19 O.S. § 684.
- Verify that the Officers' depository account balances reconcile with the County Treasurer's records and that undeposited cash reconciles to receipts.

Information addressed in this report is the representation of the respective county officers.

Our county officer turnover engagement was limited to the statutory procedures described above and was less in scope than an examination or audit performed in accordance with auditing standards generally accepted in the United States of America, the objective of which would be the expression of an opinion. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Based on our procedures performed, we have presented our findings in the accompanying schedule.

This report is intended solely for the information and use of the management of the County and should not be used for any other purpose. This report is also a public document pursuant to the Oklahoma Open Records Act (51 O.S. § 24A.1 et seq.), and shall be open to any person for inspection and copying.

GARY A. JONES, CPA, CFE
OKLAHOMA STATE AUDITOR & INSPECTOR

August 18, 2011

**COUNTY OFFICER TURNOVER STATUTORY REPORT
CONNIE BURDEN
CUSTER COUNTY COURT CLERK
AUGUST 18, 2011**

SCHEDULE OF FINDINGS AND RESPONSES

Finding 2012-1 – Fixed Asset Inventories

Criteria: According to Title 19 O.S. § 178.1, “The board of county commissioners in each county of this state shall take, or cause to be taken, an inventory of all working tools, apparatus, machinery and equipment belonging to the county or leased or otherwise let to it or to any department thereof, other than that which is affixed to and made a part of lands and buildings, the cost of which as to each complete working unit thereof is more than Five Hundred Dollars (\$500.00), and thereafter maintain or cause to be maintained a continuous inventory record... biennially thereafter, or oftener...”

Condition: While performing inventory verification in the Court Clerk’s office the following discrepancies were noted:

County ID # (OCIS #)	Equipment	Comment
(124008)	Printer	Not listed on inventory list
J-299-31	Printer	Disposed of but still on inventory list
(117828)	Server Equipment	Not listed on inventory list
J-102-13	Task Chair	Not labeled with County ID #
J-102-14	Task Chair	Not labeled with County ID#

Effect: Inventory items were not accurately accounted for and the County’s assets may not be safeguarded.

Recommendation: OSAI recommends equipment inventory information be periodically reviewed, reconciled, and updated to detect errors and to maintain an accurate inventory record.

Management Response: Management chose not to respond.

Finding 2012-2 – Court Clerk Revolving Fund

Criteria: Effective internal controls require the Court Clerk Revolving Fund financial activity be recorded and reconciled to the County Treasurer on a monthly basis.

Condition: The Court Clerk does not maintain Court Clerk Revolving Fund Ledger to reconcile to County Treasurer at month end.

Effect: This condition could result in undetected errors.

Recommendation: OSAI recommends the Court Clerk Revolving Fund be reconciled with the County Treasurer on a monthly basis, by using a ledger of vouchers and collections prepared by the Court Clerk.

Management Response: Management chose not to respond.



OFFICE OF THE STATE AUDITOR AND INSPECTOR

2300 N. LINCOLN BOULEVARD, ROOM 100

OKLAHOMA CITY, OK 73105-4896

WWW.SAI.OK.GOV