

CUSTER COUNTY COURT CLERK

FOR THE YEAR ENDED
JUNE 30, 2007

STATUTORY REPORT



Oklahoma State Auditor
& Inspector

**CONNIE BURDEN, COURT CLERK
CUSTER COUNTY, OKLAHOMA
STATUTORY REPORT
FOR THE YEAR ENDED JUNE 30, 2007**

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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

October 3, 2008

Connie Burden, Court Clerk
Custer County, Oklahoma

Transmitted herewith is the statutory report for the Custer 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 black ink that reads "Steve Burrage". The signature is written in a cursive, flowing style.

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

A handwritten signature in blue ink that reads "Michelle R. Day". The signature is written in a cursive, flowing style.

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
State Auditor

MICHELLE R. DAY, ESQ.
Chief Deputy



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Connie Burden, Court Clerk
Custer County Courthouse
Arapaho, Oklahoma 73521

Dear Ms. Burden:

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 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 Custer 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, Court Clerk Revolving Fund financial records, and District Court case balances reconciled with the County Treasurer's records.

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 Custer 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,

A handwritten signature in black ink that reads "Steve Burrage". The signature is written in a cursive, flowing style.

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

A handwritten signature in blue ink that reads "Michelle R. Day". The signature is written in a cursive, flowing style.

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

July 31, 2008

**CONNIE BURDEN, COURT CLERK
CUSTER COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2007**

Collections:

Court fund fines, fees, and forfeitures	\$ 977,335
Interest earned on deposit	<u>3,528</u>
Total collections	<u>980,863</u>

Deductions:

Lump sum budget categories:

Juror expenses	34,900
Trial court attorneys	112,279
Indigent defense witness expenses	7,240
Mental health (attorneys)	3,550
Guardians ad litem fees	42,158
Transcripts - preliminary & trial	19,509
Transcripts - appeals	3,934
Publications	1,051
General office supplies	10,820
Forms printing	6,847
Postage and freight	17,932
Court reporter supplies	92
General telephone expense	3,623
Long-distance telephone expense	531
Other expenses (robes, etc.)	<u>2,932</u>
Total lump sum categories	<u>267,398</u>

Restricted budget categories:

Equipment purchases	883
Equipment rentals	3,533
Furniture and fixtures	5,640
Photocopy equipment rental	14,799
Photocopy equipment maintenance	2,693
Renovation and remodeling	35,007
Maintenance of equipment	21,012
OCIS system services	38,738
Court clerk employee	<u>218,538</u>
Total restricted categories	<u>340,843</u>

**CONNIE BURDEN, COURT CLERK
CUSTER COUNTY, OKLAHOMA
COURT FUND ACCOUNT ANALYSIS
JUNE 30, 2007**

Mandated categories:	
Law library	7,000
State judicial fund	418,240
Total mandated categories	<u>425,240</u>
Total deductions	<u>1,033,481</u>
Collections over (under) deductions	(52,618)
Cancelled vouchers	379
Beginning account balance	<u>143,527</u>
Ending account balance	<u><u>\$ 91,288</u></u>

**CONNIE BURDEN, COURT CLERK
CUSTER COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND ANALYSIS
JUNE 30, 2007**

Collections:	
Court fund revolving fees	<u>\$ 83,867</u>
Total collections	<u>83,867</u>
Deductions:	
Court clerk revolving fund disbursements	<u>67,835</u>
Total deductions	<u>67,835</u>
Collections over (under) deductions	16,032
Beginning account balance	<u>129,681</u>
Ending account balance	<u>\$ 145,713</u>



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