

**DELAWARE
COUNTY
COURT CLERK**

**FOR THE YEAR ENDED
JUNE 30, 2007**

**STATUTORY
REPORT**



Oklahoma State Auditor
& Inspector

**CAROLINE WEAVER, COURT CLERK
DELAWARE 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

July 27, 2010

Caroline Weaver, Court Clerk
Delaware County Courthouse
Jay, Oklahoma 74346

Transmitted herewith is the statutory report for the Delaware 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 "Steve Burrage".

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

**CAROLINE WEAVER, COURT CLERK
DELAWARE COUNTY, OKLAHOMA
STATUTORY REPORT
JUNE 30, 2007**

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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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Caroline Weaver, Court Clerk
Delaware County Courthouse
Jay, Oklahoma 74346

Dear Ms. Weaver:

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 Delaware County.

Based on the above reconciliations, tests, and procedures performed, it appears that the Court Clerk was collecting the correct fees and properly accounting for them; Court Fund vouchers were properly supported, approved, and classified; Court Clerk Revolving Fund expenditures were properly supported and approved; District Court vouchers were issued in accordance with Court instructions; and Court Fund, Court Clerk Revolving Fund, and District Court balances reconciled with the County Treasurer's records. With respect to court fund expenditures exceeding appropriations and District Court vouchers being properly accounted for, our findings are presented in the accompanying schedule of findings and responses.

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

We have also included in this report the Court Clerk Revolving Fund Report, which was prepared by the Delaware County Court Clerk, which was submitted to the Administrative Office of the Courts.

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

April 2, 2010

**CAROLINE WEAVER, COURT CLERK
DELAWARE COUNTY, OKLAHOMA
COURT FUND ACCOUNT REPORT
JUNE 30, 2007**

Collections:

Court fund fines, fees, and forfeitures	\$ 1,131,630
Interest earned on deposit	8,625
Cancelled vouchers, refunds	23,087
Total collections	<u>1,163,342</u>

Deductions:

Lump sum budget categories:

Juror expenses	42,178
Witness expense	100
Trial court (attorneys)	51,518
Mental health attorneys	7,287
Guardian ad litem fees	22,364
Transcripts - trial and preliminary	4,777
Transcripts - appeals	4,316
General office supplies	11,186
Forms printing	653
Publications	927
Postage and freight	11,301
Court reporter supplies	1,372
Utilities	16,000
General telephone expenses	3,381
Long-distance telephone expenses	1,442
Other expenses (robes, etc.)	2,415
Total lump sum categories	<u>181,217</u>

Restricted budget categories:

Maintenance of court areas	16,000
Equipment purchases	9,647
Equipment rentals	4,557
Maintenance of equipment	16,439
OCIS services	32,436
Photocopy equipment rental	5,905
Photocopy equipment maintenance	1,673
Part-time court clerk employees	201,838
Total restricted categories	<u>288,495</u>

**CAROLINE WEAVER, COURT CLERK
DELAWARE COUNTY, OKLAHOMA
COURT FUND ACCOUNT REPORT
JUNE 30, 2007**

Mandated categories:	
Law library	9,000
State judicial fund	<u>663,305</u>
Total mandated categories	<u>672,305</u>
Total deductions	<u>1,142,017</u>
Collections over (under) deductions	21,325
Beginning account balance July 1, 2006	<u>223,154</u>
Ending account balance June 30, 2007	<u><u>\$ 244,479</u></u>

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

**CAROLINE WEAVER, COURT CLERK
DELAWARE COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND REPORT
JUNE 30, 2007**

Collections:	
Court fund revolving fees	\$ 71,892
Total collections	<u>71,892</u>
Deductions:	
Other	<u>18,970</u>
Total deductions	<u>18,970</u>
Collections over (under) deductions	52,922
Beginning account balance July 1, 2006	<u>93,295</u>
Ending account balance June 30, 2007	<u>\$ 146,217</u>

Source: Delaware County Court Clerk's Revolving Fund Annual Report (for informational purposes only)

FINDINGS AND RESPONSES

Finding 2007-1 –Voided Vouchers

Criteria: Accountability and stewardship are overall goals of management in the accounting of funds. To help ensure a proper accounting of funds, all voided vouchers should be defaced and retained.

Condition: During test work it was noted that the District Court voucher book contained two vouchers that were marked void that were not listed as voids on the Court Clerk's voucher list. We also noted one District Court voucher that was marked void on the Court Clerk's voucher list but was marked cancelled in the voucher book.

Effect: By not defacing and retaining voided vouchers, the Court Clerk increases the risk for misappropriation of funds.

Recommendation: OSAI recommends all voided vouchers be defaced and retained.

Views of responsible officials and planned corrective actions: The reason why those vouchers were marked as voids, but not listed as voids is due to deputies voiding the vouchers after they had already cancelled with treasurer. I have taken care of this by not allowing the deputies to void any vouchers unless they let me, the first deputy, or the bookkeeper take care of it.

Finding 2007-2 - Court Fund Expenditures

Criteria: Title 20, Chapter 18, Appendix 1, Rule 1 states in part:

- a) On or before May 1 of each year, beginning May 1, 1977, each court fund's governing board, under the direction and with the approval of the district judge-member thereof, 20 O.S.1971, § 1304(a), shall submit to the Administrative Director of the Courts, for approval by the Chief Justice, the district court's proposed operating budget for the ensuing fiscal year (July 1 - June 30)....

- (b) Budget needs shall be submitted separately for each statutorily authorized category. Approval will be effected in one lump sum for all categories except those hereinafter called "restricted." For each restricted category there will be a separate budget limit.

Additionally, Title 20, Chapter 18, Appendix 1, Rule 2 states:

Unforeseeable emergency expenses, which would exceed the limit of the approved lump-sum budget or the individual budget limit for any of the restricted categories, may not be incurred without prior written approval of the Chief Justice.

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Condition: During our test work, we noted the Court Clerk exceeded the budgeted expenditures in the restricted category of O.C.I.S. Services by \$3,596 without prior approval from the Chief Justice of the Courts.

Effect: By failing to gain prior written approval from the Chief Justice to exceed budgeted expenditures in a restricted category, the Court Clerk runs the risk of placing the Court Fund in debt and is not in compliance with Title 20, Chapter 18, Appendix 1.

Recommendation: OSAI recommends the Court Clerk take the necessary steps to ensure that written consent is obtained from the Chief Justice prior to exceeding approved budgeted expenditures for any Court Fund restricted category.

Views of responsible officials and planned corrective actions: I am not sure how to respond to this one, because I know my July 2006 – September 2006 quarterly report has \$11,624.99 for amount expended and report also balances with Treasurer; however, when I run a detailed report for that category it only shows \$6,936.99 was expended during that quarter.



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