

**DELAWARE
COUNTY
COURT CLERK**

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

**STATUTORY
REPORT**



Oklahoma State Auditor
& Inspector

**CAROLINE WEAVER, COURT CLERK
DELAWARE 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



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, 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". The signature is written in a cursive, flowing style.

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

**CAROLINE WEAVER, COURT CLERK
DELAWARE COUNTY, OKLAHOMA
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JUNE 30, 2008**

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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 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 Delaware 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 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, 2008**

Collections:	
Court fund fines, fees, and forfeitures	\$ 1,186,740
Interest earned on deposit	4,423
Cancelled vouchers, refunds	212
Total collections	<u>1,191,375</u>

Deductions:	
Lump sum budget categories:	
Juror expenses	39,624
Trial court (attorneys)	59,200
Mental health attorneys	8,999
Guardian ad litem fees	31,532
Physicians fees - mental health	1,200
Transcripts - trial and preliminary	7,584
Transcripts - appeals	1,485
General office supplies	13,825
Forms printing	1,708
Publications	702
Postage and freight	14,723
Court reporter supplies	1,237
Utilities	16,000
General telephone expenses	3,629
Long-distance telephone expenses	1,768
Other expenses (robes, etc.)	1,210
Total lump sum categories	<u>204,426</u>

Restricted budget categories:	
Maintenance of court areas	16,102
Furniture and fixtures	4,799
Equipment purchases	2,467
Equipment rentals	5,475
Maintenance of equipment	20,139
OCIS services	30,282
Photocopy equipment rental	5,905
Photocopy equipment maintenance	1,886
Part-time court clerk employees	234,747
Total restricted categories	<u>321,802</u>

**CAROLINE WEAVER, COURT CLERK
DELAWARE COUNTY, OKLAHOMA
COURT FUND ACCOUNT REPORT
JUNE 30, 2008**

Mandated categories:	
Law library	9,000
State judicial fund	<u>642,860</u>
Total mandated categories	<u>651,860</u>
Total deductions	<u>1,178,088</u>
Collections over (under) deductions	13,287
Beginning account balance July 1, 2007	<u>244,479</u>
Ending account balance June 30, 2008	<u><u>\$ 257,766</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, 2008**

Collections:	
Court fund revolving fees	\$ 104,654
Total collections	<u>104,654</u>
Deductions:	
Other	<u>27,663</u>
Total deductions	<u>27,663</u>
Collections over (under) deductions	76,991
Beginning account balance July 1, 2007	<u>146,217</u>
Ending account balance June 30, 2008	<u>\$ 223,208</u>

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



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