

# GARVIN COUNTY COURT CLERK

FOR THE YEAR ENDED  
JUNE 30, 2009

# STATUTORY REPORT



Oklahoma State Auditor  
& Inspector

**KAY BREWER, COURT CLERK  
GARVIN COUNTY, OKLAHOMA  
STATUTORY REPORT  
FOR THE YEAR ENDED JUNE 30, 2009**

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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 19, 2010

Kay Brewer, Court Clerk  
Garvin County Courthouse  
Pauls Valley, Oklahoma 73075

Transmitted herewith is the statutory report for the Garvin County Court Clerk for the fiscal year ended June 30, 2009. 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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Kay Brewer, Court Clerk  
Garvin County Courthouse  
Pauls Valley, Oklahoma 73075

Dear Ms. Brewer:

We have performed procedures for fiscal year 2009 activity of the Court Fund Account for the purpose of complying with 20 O.S. § 1312. We have also performed procedures for fiscal year 2009 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 Garvin County.

Based on the above reconciliations, tests, and procedures performed, and with respect to items tested, 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 activity, and District Court case balances reconciled with the County Treasurer's records. However, we noted matters of segregation of duties and the timeliness of deposits, and 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 Garvin 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 Garvin County Court Clerk, which was submitted to the Administrative Office of the Courts.

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

September 28, 2010

**KAY BREWER, COURT CLERK  
GARVIN COUNTY, OKLAHOMA  
COURT FUND ACCOUNT REPORT  
JUNE 30, 2009**

Collections:	
Court fund fines, fees, and forfeitures	\$ 642,241
Interest earned on deposits	357
Transfer from state judicial fund	30,961
Cancelled vouchers	211
Total collections	673,770
Deductions:	
Lump sum budget categories:	
Juror expenses	20,957
Witness expenses	8,373
Defense witnesses	146
Trial court attorneys	93,130
Guardian ad litem fees	7,073
Transcripts preliminary and trial	3,338
Transcripts appeals	13,603
General office supplies	5,075
Forms printing	2,496
Publications	94
Books for records and indexes	2,515
Postage and freight	6,563
Court reporter supplies	1,410
General telephone expenses	5,941
Long-distance telephone expense	486
Other expenses	595
Total lump sum categories	171,795
Restricted budget categories:	
Maintenance of equipment	20,002
OCIS services	26,437
Photocopy equipment maintenance	157
Part-time bailiffs	1,119
Per-diem court reporter	1,023
Part-time court employees	180,000
Total restricted categories	228,738
Mandated budget categories:	
Law library	7,000
State judicial fund	268,526
Total mandated categories	275,526
Total deductions	676,059
Collections over (under) deductions	(2,289)
Beginning account balance July 1, 2008	53,532
Ending account balance June 30, 2009	\$ 51,243

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



**KAY BREWER, COURT CLERK  
GARVIN COUNTY, OKLAHOMA  
COURT CLERK REVOLVING FUND REPORT  
JUNE 30, 2009**

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Collections:	
Court clerk revolving fund fees	\$ 54,729
Total collections	<u>54,729</u>
Deductions:	
Court clerk revolving fund disbursements	<u>52,740</u>
Total deductions	<u>52,740</u>
Collections over (under) deductions	1,989
Beginning account balance July 1, 2008	<u>72,634</u>
Ending account balance June 30, 2009	<u>\$ 74,623</u>

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

**KAY BREWER, COURT CLERK  
GARVIN COUNTY, OKLAHOMA  
SCHEDULE OF FINDINGS AND RESPONSES  
JUNE 30, 2009**

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**Finding 2009-1 – Segregation of Duties (Repeat Finding)**

Criteria: Accountability and stewardship are overall goals of management in the accounting of funds. To help ensure a proper accounting of funds, key duties and responsibilities should be segregated among different individuals to reduce the risk of error or fraud. No one individual should have the ability to authorize transactions, have physical custody of property, and record transactions.

Condition: We noted a concentration of duties in regards to recording, authorization, custody, and execution of revenue transactions performed by a single employee:

- All employees write receipts.
- All employees work from the same cash drawer.
- The first deputy, in addition to receiving and issuing receipts, also issues permits, balances the cash drawer, posts to ledger, and reconciles accounts with the Treasurer.

We noted a concentration of duties in regards to recording, authorization, custody, and execution of expenditure transactions performed by a single employee:

- The Court Clerk prepares claims, approves purchases, and is responsible for receiving of goods and services. (court fund vouchers)
- The first deputy is responsible for preparing, signing, posting, distributing vouchers, and calculating and reviewing amounts to be vouchered to other funds. (district court vouchers)

Effect: A single person having responsibility for more than one area of recording, authorization, custody of assets, and execution of transactions could result in unrecorded transactions, misstated financial reports, clerical errors, or misappropriation of funds not being detected in a timely manner.

Recommendation: OSAI recommends management be aware of these conditions and realize that concentration of duties and responsibilities in a limited number of individuals is not desired from a control point of view. The most effective controls lie in management's overseeing of office operations and a periodic review of operations. Regarding the receipting process, OSAI recommends management establish separate cash drawers for each employee that receipts monies. The cash drawer should be closed out, reconciled to the employee's daily receipts, and be approved by someone independent of the cash drawer. Regarding the disbursement process, the duties of issuing vouchers and the delivery/disbursement of vouchers should be separated. Also, requisitioning and receiving duties regarding Court Fund disbursements should be separated.

Views of responsible officials and planned corrective actions: I am aware of the problem with segregation of duties and will try to make some changes in the deputies' duties. I am unable to have a cash drawer for each employee due to lack of space and funds. We also add the receipts and two people check the receipts with the disbursements on the computer to verify the case numbers and the amounts are correct.

**KAY BREWER, COURT CLERK  
GARVIN COUNTY, OKLAHOMA  
SCHEDULE OF FINDINGS AND RESPONSES  
JUNE 30, 2009**

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**Finding 2009-2 – Deposits**

Criteria: Effective accounting procedures are necessary to ensure stewardship and accountability of public funds. An important aspect of effective accounting procedures includes making daily deposits to the Treasurer.

Condition: While performing a classification from ACL on receipts, it was noted that the Court Clerk did not make daily deposits.

Effect: This condition could result in unrecorded transactions, misstated financial reports, undetected errors, or misappropriation of funds.

Recommendation: OSAI recommends that all monies received be receipted and deposited in a timely manner.

Views of responsible officials and planned corrective actions: Prior to November 2009, we closed out for the month ending on next to the last day of the month in order to balance with the Treasurer. In November 2009, when we started taking credit cards, we began closing out for the month on the 1<sup>st</sup> of the following month, which allows us to have a deposit daily.



**OFFICE OF THE STATE AUDITOR AND INSPECTOR  
2300 N. LINCOLN BOULEVARD, ROOM 100  
OKLAHOMA CITY, OK 73105-4896**

**[WWW.SAI.OK.GOV](http://WWW.SAI.OK.GOV)**