

**DEANA KILIAN, COURT CLERK  
GRANT COUNTY, OKLAHOMA  
STATUTORY REPORT  
FOR THE YEAR ENDED JUNE 30, 2007**

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STATE OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

Jeff A. McMahan  
State Auditor and Inspector

March 24, 2008

Deana Kilian, Court Clerk  
Grant County, Oklahoma

Transmitted herewith is the statutory report for the Grant 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 "Michelle R. Day".

MICHELLE R. DAY, Esq.  
Deputy State Auditor and 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 OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

Jeff A. McMahan  
State Auditor and Inspector

Deana Kilian, Court Clerk  
Grant County Courthouse  
Medford, Oklahoma 73759

Dear Ms. Kilian:

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 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.
- Test receipts issued to determine whether: (1) the correct fee was collected, and (2) the receipt was properly accounted for in the financial records.

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 Grant County.

Based on the above reconciliations, tests, and procedures performed; the Court Clerk is collecting the correct fees and is 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 Grant 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,



MICHELLE R. DAY, Esq.  
Deputy State Auditor and Inspector

March 4, 2008

**DEANA KILIAN, COURT CLERK**  
**GRANT COUNTY, OKLAHOMA**  
**COURT FUND ACCOUNT ANALYSIS**  
**JUNE 30, 2007**

<b>Collections:</b>	
Court fund fines, fees, and forfeitures	\$ 135,614
Interest earned on deposits	406
Total collections	136,020
<b>Deductions:</b>	
<b>Lump sum budget categories:</b>	
Juror expenses	2,707
Trial court attorneys	3,875
Court computer system training	940
General office supplies	3,748
Forms printing	85
Publications	62
Postage and freight	2,000
Court reporter supplies	193
Gas, water and electricity	18,195
General telephone expense	1,042
Long-distance telephone expense	180
Other expenses (robes, etc.)	532
Total lump sum categories	33,559
<b>Restricted budget categories:</b>	
Maintenance of court area	370
Furniture and fixtures	2,135
Equipment rental	504
Maintenance of equipment	4,391
OCIS services	7,910
Part-time court clerk employees	2,195
Part-time bailiffs	243
Photocopy equipment	203
Total restricted categories	17,951
<b>Mandated categories:</b>	
Law library	5,000
State judicial fund	75,468
Total mandated categories	80,468
Total deductions	131,978
Collections over (under) deductions	4,042
Cancelled vouchers	93
Beginning account balance	18,494
Ending account balance	\$ 22,629

**DEANA KILIAN, COURT CLERK  
GRANT COUNTY, OKLAHOMA  
COURT CLERK REVOLVING FUND ANALYSIS  
JUNE 30, 2007**

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<b>Collections:</b>	
<b>Court fund revolving fees</b>	<b>\$ 13,631</b>
<b>Total collections</b>	<b><u>13,631</u></b>
<b>Deductions:</b>	
<b>Travel</b>	<b>98</b>
<b>Renovation and remodeling</b>	<b>7,208</b>
<b>Office equipment</b>	<b>97</b>
<b>Total deductions</b>	<b><u>7,403</u></b>
<b>Collections over (under) deductions</b>	<b>6,228</b>
<b>Beginning account balance</b>	<b><u>17,487</u></b>
<b>Ending account balance</b>	<b><u><u>\$ 23,715</u></u></b>