

GREER COUNTY COURT CLERK

FOR THE YEAR ENDED
JUNE 30, 2008

STATUTORY REPORT



Oklahoma State Auditor
& Inspector

**PHYLLIS DENNEY, COURT CLERK
GREER 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

October 6, 2010

Phyllis Denney, Court Clerk
Greer County Courthouse
Mangum, Oklahoma 73554

Transmitted herewith is the statutory report for the Greer 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".

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

**PHYLLIS DENNEY, COURT CLERK
GREER COUNTY, OKLAHOMA
STATUTORY REPORT
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.

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Phyllis Denney, Court Clerk
Greer County Courthouse
Mangum, Oklahoma 73554

Dear Ms. Denney:

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 Greer County.

Based on the above reconciliations, tests, and procedures performed, and with respect to the 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 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. With respect to District Court vouchers being properly accounted for, our finding is 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 Greer 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 Greer County Court Clerk, which was submitted to the Administrative Office of the Courts.

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

July 7, 2010

**PHYLLIS DENNEY, COURT CLERK
GREER COUNTY, OKLAHOMA
COURT FUND ACCOUNT REPORT
JUNE 30, 2008**

Collections:

Court fund fines, fees, and forfeitures	\$ 304,554
Interest earned on deposit	582
Total collections	<u>305,136</u>

Deductions:

Lump sum budget categories:

Juror expenses	6,656
Trial court attorneys	4,385
Mental health hearings attorneys	175
Transcripts - preliminary & trial	1,578
Transcripts - appeals	2,292
General office supplies	4,973
Forms printing	2,556
Books for records & indexes	256
Postage and freight	2,467
Court reporter supplies	419
Gas, water, electricity	3,000
General telephone expense	1,791
Long distance telephone expense	262
Total lump sum categories	<u>30,810</u>

Restricted budget categories:

Maintenance of court area(s)	12
Equipment rentals	894
Maintenance of equipment	9,032
OCIS services	13,471
Photocopy equipment rental	2,541
Court clerk employees	90,283
Total restricted categories	<u>116,233</u>

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**PHYLLIS DENNEY, COURT CLERK
GREER COUNTY, OKLAHOMA
COURT FUND ACCOUNT REPORT
JUNE 30, 2008**

Mandated categories:	
Law library	5,000
State judicial fund	79,011
Total mandated categories	<u>84,011</u>
Total deductions	<u>231,054</u>
Collections over (under) deductions	74,082
Cancelled vouchers	889
Beginning account balance July 1, 2007	<u>11,848</u>
Ending account balance June 30, 2008	<u><u>\$ 86,819</u></u>

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

**PHYLLIS DENNEY, COURT CLERK
GREER COUNTY, OKLAHOMA
COURT CLERK REVOLVING FUND REPORT
JUNE 30, 2008**

Collections:	
Court fund revolving fees	\$ 16,918
Total collections	<u>16,918</u>
Deductions:	
Court revolving fund expenses	<u>15,913</u>
Total deductions	<u>15,913</u>
Collections over (under) deductions	1,005
Beginning account balance July 1, 2007	<u>13,400</u>
Ending account balance June 30, 2008	<u><u>\$ 14,405</u></u>

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

SCHEDULE OF FINDINGS AND RESPONSES

Finding 2008-2 – District Court Voucher Sequence

Criteria: Effective internal controls over disbursement data for District Court vouchers include the computer system account for the consecutive numerical order of receipts and vouchers.

Condition: The tests of gaps in numerical sequence of District Court vouchers revealed that the Court Clerk's computer system allows a deputy to manually enter voucher numbers, thus overriding the system's control.

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

Recommendation: OSAI recommends the Court Clerk consult with the computer vendor to determine the controls that should be implemented to safeguard assets and disbursements from possible manipulation arising from issuing vouchers out of numerical sequence. Additionally, an audit log of these errors should be reviewed on a daily basis by the Court Clerk to efficiently monitor activity in the accounting system.

Views of responsible officials and planned corrective actions: This has been taken care of. We no longer put on voucher numbers.



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