

HUGHES COUNTY COURT CLERK TURNOVER

JANUARY 5, 2010

STATUTORY REPORT



Oklahoma State Auditor
& Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT
SANDY MOSS
HUGHES COUNTY COURT CLERK
JANUARY 5, 2010**

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STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA
State Auditor

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Chief Deputy



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July 15, 2010

BOARD OF COUNTY COMMISSIONERS
HUGHES COUNTY COURTHOUSE
HOLDENVILLE, OKLAHOMA 74848

Transmitted herewith is the Hughes County Court Clerk Officer Turnover Statutory Report for January 5, 2010. The engagement was conducted in accordance with 19 O.S. § 171.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our office during the course of our engagement.

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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Ms. Sandy Moss
Hughes County Court Clerk
Hughes County Courthouse
Holdenville, Oklahoma 74848

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for January 5, 2010:

- Verify that equipment items on hand agree with inventory records as per 19 O.S. § 178.1.
- Verify that the amount of total claims approved for the operation of said Office is not in excess of limitations imposed by 19 O.S. § 347.
- Verify that the Office is not exceeding the maximum amount of cash authorized for their change needs per 19 O.S. § 682.
- Verify that a monthly report of the Office is on file with the County Clerk per 19 O.S. § 684.
- Verify that the Officers' depository account balances reconcile with the County Treasurer's records and that undeposited cash reconciles to receipts.

Information addressed in this report is the representation of the respective county officers.

Our county officer turnover engagement was limited to the statutory procedures described above and was less in scope than an examination or audit performed in accordance with auditing standards generally accepted in the United States of America, the objective of which would be the expression of an opinion. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Based on our procedures performed, equipment items on hand agreed with inventory records and a monthly report of the Office was on file with the County Clerk. With respect to the amount of total claims approved for the operation of said Office not being in excess of limitations, the Officers' depository account balances reconciling with the County Treasurer's records, and undeposited cash reconciling to receipts, our findings are presented in the accompanying schedule of findings and responses.

This report is intended solely for the information and use of the management of the County and should not be used for any other purpose. This report is also a public document pursuant to the Oklahoma Open Records Act (51 O.S. § 24A.1 et seq.), and shall be open to any person for inspection and copying.



STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

June 9, 2010

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SANDY MOSS
HUGHES COUNTY COURT CLERK
JANURY 5, 2010

SCHEDULE OF FINDINGS AND RESPONSES

Finding 2010-1—50% of Appropriation Accounts

Criteria: Title 19 O.S. § 347.C.states:

Whenever a county officer holding an elective office will not immediately serve a succeeding term in the same office, it shall be unlawful for the board of county commissioners, during the first six (6) months of the fiscal year in which said time of office expires, to approve claims for the operation of said office totaling in excess of one-half (1/2) the amount allocated for the operation of said office during said fiscal year, unless approval in writing is obtained from the county excise board, and any claim in excess thereof and any warrant issued pursuant thereto shall be null and void.

Condition: The Hughes County Board of County Commissioners approved claims for the Court Clerk's office equaling 52.7% of their budget as of December 31, 2009.

Effect: Claims and warrants issued may be found to be null and void.

Recommendation: OSAI recommends the Board of County Commissioners not approve claims for the operation of a county office totaling in excess of the amount set forth in 19 O.S. § 347.C, unless approval in writing is obtained from the County Excise Board.

Views of responsible officials and planned corrective actions: The incoming Court Clerk stated she was not in office during the time period of this audit.

Finding 2010-2—Revolving Fund Reconciliation

Criteria: Effective internal controls include the Court Clerk reconciliation of office ledgers with the County Treasurer at the end of each month.

Condition: The Court Clerk Revolving Fund Account does not reconcile with the County Treasurer's office. On December 31, 2009, a variance of \$43.90 was noted.

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

Recommendation: OSAI recommends that the Court Clerk reconcile the Revolving Fund with the County Treasurer's ledger at the end of each month.

Views of responsible officials and planned corrective actions: This discrepancy has been corrected.

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Finding 2010-3—Reconciling Receipts to Undeposited Cash

Criteria: Title 19 O.S. § 682 states in part:

It shall be the duty of each and every county officer, county board, county commissioner and all members and employees of either thereof, to deposit daily in the official depository designated in Section 681 of this title, all monies, checks, drafts, orders, vouchers, funds, rentals, penalties, costs, proceeds of sale of property, fees, fines, forfeitures and public charges of every kind received or collected by virtue or under color of office, except that each county officer, county board, and county commission is hereby authorized to keep in the office, from this deposit, no more than One Thousand Five Hundred Dollars (\$1,500.00) to be used for their change needs. The amount so retained shall not be cumulative so that after each such deposit there shall not be on hand more than authorized by this section...

Condition: While reconciling receipts to undeposited cash, it was noted that the cash drawer was \$10.00 long.

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

Recommendation: OSAI recommends if cash payments are taken that only exact amounts be accepted or that the Court Clerk establish a change fund as authorized by 19 O.S. § 682.

Views of responsible officials and planned corrective actions: The incoming Court Clerk stated that when making their next daily deposit, they will withhold fifty dollars in cash as a Cash Fund for making change when needed.



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